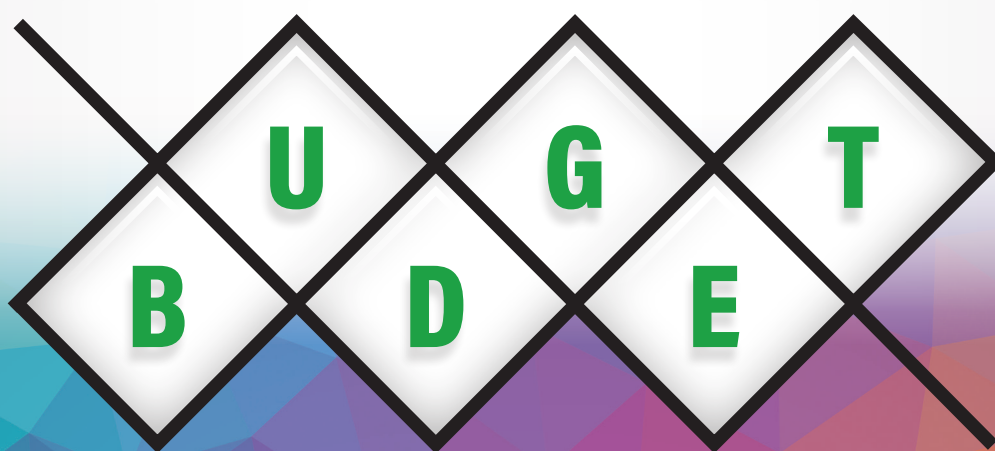


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Estimates of National Expenditure



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Estimates of National Expenditure

2026

**National Treasury
Republic of South Africa**



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The 2026 Estimates of National Expenditure is compiled using the latest available information from departmental and other sources. Some of this information is unaudited or subject to revision. Also included are tables containing information on programme-specific personnel expenditure, conditional grants to provinces and municipalities, public-private partnerships and information on donor funding. Expenditure information at the level of site service delivery is included, where appropriate. This publication, as well as PDF documents of individual votes, are also available on www.treasury.gov.za.

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** These are government components within votes*

Foreword

The 2026 Budget marks an important milestone in meeting National Treasury's fiscal policy objectives for South Africa. In line with the expectation that government debt as a percentage of GDP would stabilise in 2025/26 and decrease over the medium term, debt-service costs are also expected to decrease over the period ahead, ensuring the protection of expenditure on public services and priority programmes.

This budget also marks a strengthened focus on the quality of expenditure across government programmes. A review of the budget process in 2024 resulted in Cabinet approving the budget guidelines and timelines, a reorganisation of the budget structures and a strengthening of baseline analysis to identify spending areas that are inefficient, ineffective and low priority for rationalisation and scaling down. To this end, R12 billion over the MTEF period was identified in the first round of National Treasury's targeted and responsible savings initiative. These funds will be reprioritised towards priority spending areas that include building capacity in the Department of Defence, the Office of the Chief Justice, Statistics South Africa, the Border Management Authority and the Public Service Commission.

Consolidated government expenditure is expected to increase at an average annual rate of 3.9 per cent, from R2.58 trillion in 2025/26 to R2.89 trillion in 2028/29. The budget remains highly distributive, with an estimated 60 per cent of main budget expenditure allocated to the social wage. Although compensation of employees accounts for the largest share of expenditure by economic classification over the medium term, payments for capital assets is the fastest growing expenditure line item. This reflects government's continued effort to change the composition of expenditure and implement the fourth pillar of the economic strategy to scale up infrastructure investment.

In line with inflation expectations, budget estimates in 2026/27 and 2027/28 have been rebased, resulting in a reduction in allocations of R19.4 billion from the 2025 Budget. However, the 2026 Budget maintains the real value of departmental budgets and spending on compensation of employees is consistent with the current wage agreement.

The measures outlined in the 2026 Budget reinforce government's commitment over the medium term to restoring fiscal stability, improving the quality of public spending and sustaining investment in priority services and infrastructure.

The budgets presented in this publication are the result of extensive bilateral and function group engagements with national departments. There were also wide-ranging intergovernmental consultations on budgets at the provincial and local levels on issues of concurrent functions and the coordination of service delivery. Cabinet considered and ultimately approved the budgetary proposals emanating from these consultations.

I would like to extend special thanks to all contributors and government colleagues who helped to make this publication possible, particularly the advice of my colleagues in the technical committee on the budget, the support of the Minister and Deputy Ministers of Finance, and the excellent efforts of the National Treasury team.



Dr Duncan Pieterse
Director-General: National Treasury

Introduction

The Minister of Finance is required by section 27(1) of the Public Finance Management Act (1999) to table the national budget in Parliament each year. The authorisation to spend funds allocated in the budget is sought through the tabling of the Appropriation Bill, which sets out the proposed amounts to be appropriated from the National Revenue Fund for the first year of the medium-term expenditure framework (MTEF) period, also referred to in this publication as the medium term, the next 3 years or the period ahead. The schedules to the Appropriation Bill are divided into segments called votes, which represent allocations to national government departments, including government components, by programme and main economic classification¹ for the first year of the MTEF period (2026/27).

The Estimates of National Expenditure (ENE) is tabled in Parliament with the Appropriation Bill. It provides detailed and transparent information based on the allocations set out in the bill, as well as government's proposed spending plans and resource allocations for the full MTEF period (2026/27 to 2028/29). Medium-term estimates are aimed at improving budget formulation by encouraging the development of spending plans based on existing resources and by promoting fiscal discipline. Explanations are provided for how institutions intend to use their allocations over the medium term to achieve their goals and priorities, which should be aligned with broader national development plans. Information on how government institutions have spent their budgets in the previous 3 financial years is also included.

The tables presented in the ENE show performance indicators and targets, departmental receipts and detailed expenditure trends and estimates by programme, subprogramme and economic classification for all votes, including government components and public entities. Brief explanatory narratives set out the purposes of votes and their programmes, as well as their mandates, programme-level objectives and descriptions of subprogrammes. Detailed overviews of expected expenditure and revenue for public entities over the MTEF period are also included.

All data tables published in the ENE, as well as additional tables containing information on provincial and municipal conditional grants, public-private partnerships, infrastructure spending and other information, where applicable, are available on National Treasury's website and the Vulekamali online portal.

Budgeting by function

Budget discussions take place within function groups, which comprise various institutions across the 3 spheres of government, grouped according to the objectives or activities they are mandated to perform. There are 7 functions across programmes and subprogrammes within departments, depending on their assigned mandates. They are: social development, learning and culture, health, peace and security, general public services, community development and economic development. These functions are strategically grouped to facilitate subject-specific discussions that target service delivery requirements and policy priorities.

For example, the *Military Health Support* programme in the Department of Defence is categorised under the health function, whereas the other programmes in this department are categorised under the peace and security function. Annexure A.2 of the MTEF technical guidelines², which were issued to institutions at the start of the budget determination process, provides a composition of function groups in terms of technical groups (function sub-groups) as well as departments and institutions.

¹ Allocations are made by economic classification. The main classifications are: current payments (payments made for operational requirements such as compensation of employees and goods and services), transfers and subsidies, payments for capital assets (assets that can be used for more than 1 year), and payments for financial assets (loans or equity investments in public corporations).

² The MTEF technical guidelines are available on National Treasury's website in the publications section.

A fiscal turning point in a resilient economy

The economy has shown resilience, driven by notable progress through reforms to increase growth, particularly in the energy, transport and telecommunications sectors. The 2026 Budget marks the achievement of important fiscal policy goals. Government is delivering on its pledge to rebuild the health of public finances, as initially set out in the 2023 Budget Review. This was complemented by the stabilisation of public debt in 2025/26 and an expected decrease over the medium term, which will enable government to protect funding for key public services. Lower borrowing costs and an improved inflation outlook after the Minister of Finance's decision to reduce the inflation target to 3 per cent are also expected to encourage private investment and job creation. Medium-term fiscal policy is anchored by the primary budget surplus, where revenue exceeds non-interest spending. This surplus continues to grow, placing government debt on a sustainable path. By 2027, government is expected to propose legislation to entrench sustainable fiscal policy.

Although the global economy has also demonstrated resilience, there is elevated risk brought on by factors such as geopolitical tensions, increased trade frictions and the ongoing reconfiguration of value chains. In this environment, South Africa needs to look to domestic drivers to spark economic growth. In addition to government's economic reform agenda, a critical focus remains on improving the performance of key state-owned entities to ensure that electricity, logistics and passenger transport services enable rather than constrain growth. More rapid action to overcome obstacles to reform will support the economy and development.

South Africa's infrastructure limitations hinder productivity and raise the cost of doing business, particularly through transport bottlenecks, water insecurity and uneven municipal service delivery. Accelerating investment while improving project execution and maintenance is critical to attract private capital and expand productive capacity. South Africa's relatively positive economic outlook is supported by greater macroeconomic stability, easing inflation and steady reform progress. To unlock higher growth, further reforms in key areas such as energy, logistics and water, along with stronger state capability and more efficient infrastructure delivery, need to be prioritised.

Government's spending priorities over the medium term

Budget proposals forwarded by institutions were examined within function groups. This led to the presentation of recommendations to the Technical Committee on the Budget, which is constituted by the directors-general of departments representing various government clusters. The committee considered the trade-offs and priorities for government as well as budget items proposed to be reduced in terms of the targeted and responsible savings initiative, and developed recommendations that were then forwarded to the Ministers' Committee on the Budget for endorsement. The recommendations, which formed the basis for the fiscal framework, the division of revenue across the 3 spheres of government and the details of allocations tabled in the 2025 Medium-term Budget Policy Statement (MTBPS) and for the 2026 Budget, were ultimately endorsed by Cabinet.

Through the targeted and responsible savings initiative announced in the 2025 MTBPS, savings of R12 billion were identified over the medium term. This is part of efforts to rationalise government operations, improve the effectiveness of service delivery, eliminate waste, address underperformance and reduce duplication. Consultations across government ministries and departments are ongoing to identify more areas to target savings. In most cases, government is reallocating or shifting savings to priority areas or spending pressures, such as towards the Department of Defence, the Border Management Authority, the Office of the Chief Justice, Statistics South Africa and the health sector, removing the need for additional allocations.

Government's 2026 medium-term expenditure plans reflect its priorities of supporting infrastructure development, protecting social services and improving the quality of basic services. Spending on education, skills development and public employment, housing, public transport, free basic services and health care constitutes an estimated 60 per cent of non-interest expenditure over the medium term, reflecting the redistributive nature of this budget.

Key investments in infrastructure include upgrading telecommunications and signalling systems in the rail transportation network; expanding the Square Kilometre Array; expanding bulk water infrastructure in municipalities; restoring Transnet's logistics capacity; and strengthening, resurfacing and maintaining the

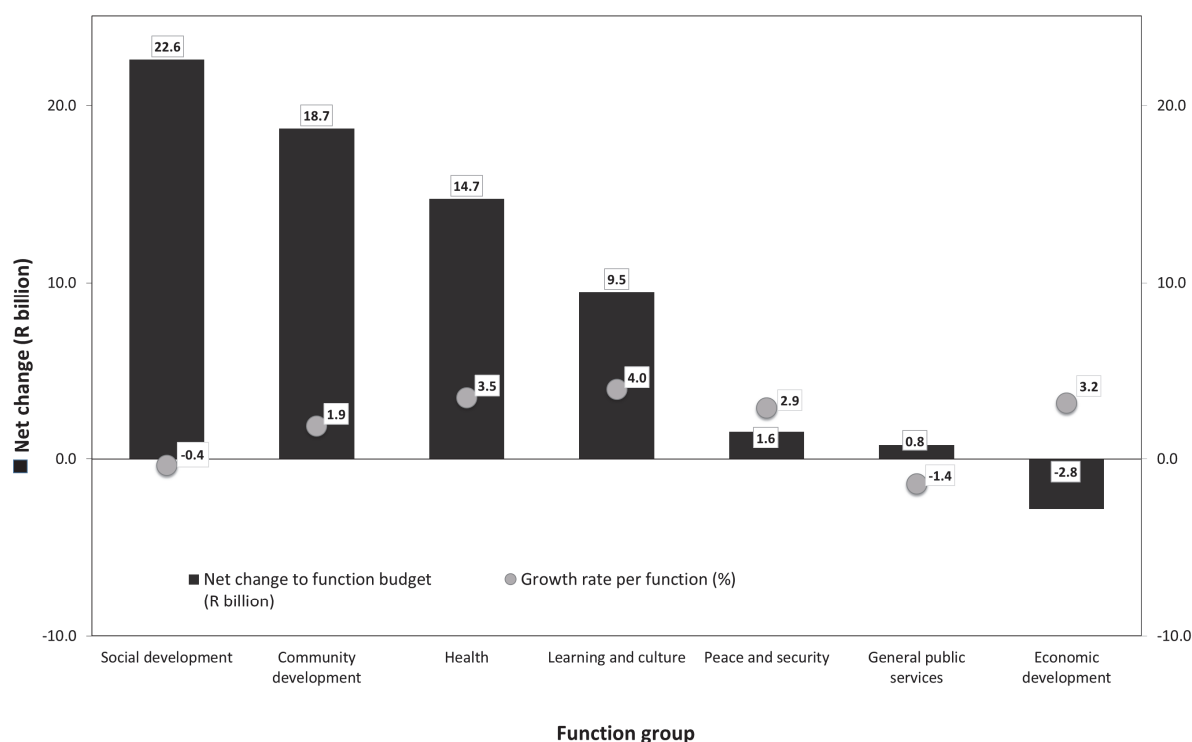
national road network. In terms of the social wage, the *social relief of distress grant* is extended to 2026/27, access to early childhood development is widened, the health sector is capacitated through employment of more doctors, and the United States' withdrawn donor funding is offset by additional funding to sustain key HIV and AIDS research programmes. Other spending priorities include providing business incentive programmes to create new jobs and assist informal traders and enterprises; improving defence operations; combating crime; and improving prosecutions, the judiciary and border management.

Ongoing budget reforms, supported by initiatives such as targeted and responsible savings, aim to remove duplication and waste, and reconfigure or wind down low-priority and ineffective programmes. Government's focus on improving the quality of expenditure and reducing inefficient spending will yield savings to be reallocated to fund priority programmes.

Changes to government spending by function

Consolidated expenditure³ amounts to a projected R8.3 trillion over the MTEF period (R2.7 trillion in 2026/27, R2.8 trillion in 2027/28 and R2.9 trillion in 2028/29). It is expected to increase by 0.6 per cent in real terms over the next 3 years. Main budget expenditure is set to increase from R2.3 trillion in 2025/26 to R2.6 trillion in 2028/29, at an average annual rate of 0.2 per cent in real terms. The effects on main budget spending per function group arising from the 2026 Budget are shown in Figure 1.1 alongside spending growth rates.

Figure 1.1 Net changes and annual growth rates in allocations to function groups (2026/27 to 2028/29)



The changes are summarised as follows:

- Social development:** The R22.6 billion net increase is mainly attributed to the extension of the *social relief of distress grant* related to the COVID-19 pandemic until 31 March 2027, resulting in an increase of R36.4 billion in 2026/27 to the grant. An additional R217 million is allocated to the South African Social Security Agency to administer these funds. The social grants allocation, excluding the extension of the COVID-19 portion of the *social relief of distress grant*, has been revised down in line with the lower projected inflation estimates over the medium term. Improved grant targeting and verification, to ensure that they are disbursed only to rightful recipients, will ensure savings of approximately R2 billion in 2026/27 and R1 billion in 2027/28. As a result of

³ Consolidated expenditure comprises main budget expenditure and expenditure financed from revenue raised by government entities, provinces and social security funds. Consolidated government spending forms the basis for discussion in the Budget Review. Main budget-level expenditure refers to expenditure financed through revenue collected by national government, which is deposited into the National Revenue Fund. This forms the basis for discussion in the ENE.

the lower inflation target announced by the Minister of Finance in the 2025 MTBPS, the *child support grant* is decreased by R6.9 billion, the *old age grant* by R5.1 billion, the *disability grant* by R1.3 billion, grant-in-aid by R129.9 million, the *foster care grant* by R122.2 million and the *care dependency grant* by R210.1 million. The allocation to the South African Social Security Agency for the administration of social grants is decreased by R799.4 million over the period ahead, also due to the revised inflation rate. The National Youth Development Agency receives R1.3 billion in 2026/27 for the presidential employment initiative. Transfers to the provincial equitable share in this function decrease by R650.1 million over the medium term.

- **Community development:** The R18.7 billion net increase is mainly due to a R23 billion increase in allocations to the Passenger Rail Agency of South Africa to upgrade Metrorail's telecommunications and signalling systems. A further increase of R9.5 billion is allocated towards the rail agency for operations. Over the MTEF period, R19.5 billion is shifted from the *urban settlement development grant* to the *urban development financing grant* to address the poor performance of metropolitan municipalities in providing basic services. Conditional grants across the function are being reviewed to increase value.
- **Health:** The R14.7 billion net increase is mainly due to an increase of R16.5 billion in the provincial equitable share, mostly for building capacity in the health sector by employing more doctors. An amount of R371.4 million over the MTEF period will be added to the South African Medical Research Council's allocation to offset the impact of research grant funding withdrawn by the United States.
- **Learning and culture:** The net increase of R9.5 billion over the medium term is mainly for the expansion of the *early childhood development conditional grant*, which has a net increase of R11.9 billion over the period. This increase will allow the sector to widen access to early childhood development by subsidising an estimated additional 300 000 children over the medium term. Revised inflation targets have prompted a combined R4.1 billion reduction in transfers to the National Student Finance Aid Scheme (R2.1 billion) and university subsidies (R2 billion) over the MTEF period. A combined R343.9 million in 2026/27 is allocated to the National Film Video Foundation (R178.1 million) and the National Arts Council (R165.8 million) as part of the presidential employment initiative.
- **Peace and security:** The R1.6 billion net increase relates to increases in allocations to the special defence account (R2.6 billion), the Border Management Authority (R2.1 billion) and the Office of the Chief Justice (R1.5 billion). These are intended to fund activities aimed at improving defence capabilities, border safeguarding and building capacity within the judiciary to enhance its independence. The Political Representatives Fund receives R1.6 billion over the MTEF period as a transfer, with R498.2 million in 2026/27 for the 2026 local government elections.
- **General public services:** The R842.4 million net increase, which excludes adjustments to debt-service costs, is related to a one-off allocation of R300 million in 2026/27 towards non-returning councillors after the 2026 local government elections and a R473.9 million allocation in goods and services towards enhancing transversal systems, starting with the modernisation of the government payroll system and the Office of the Chief Procurement Officer's implementation of a national e-government procurement platform. The Public Service Commission receives an additional R109 million to strengthen accountability and oversight of personnel practices in the public sector. Statistics South Africa receives an additional R159.6 million over the next 3 years for IT infrastructure and systems upgrades. The Department of Traditional Affairs receives an additional R101.6 million over the period ahead for efforts to strengthen the compliance of traditional leadership institutions with relevant legislation to promote safety and dignity in customary practices.
- **Economic development:** The R2.8 billion net decrease over the medium term is mainly due to the lower inflation target, to be effected on goods and services. However, there are notable additions to key programmes in the function such as the Square Kilometre Array, which is allocated an additional R3 billion over the MTEF period for the radio telescope global project; and the South African National Roads Agency, which receives an additional R3.6 billion over the period ahead for maintenance projects on non-toll roads. The Industrial Development Corporation is allocated an additional R1.5 billion in 2026/27 for the Social Employment Fund as part of the presidential employment initiative.

Baseline adjustments by function and vote

In the following tables, adjustments to main budget non-interest expenditure over the MTEF period are presented by function and for each vote within the function. The estimated function split of the changes in the

provincial equitable share⁴, where relevant, is also shown in the tables as provinces have key service delivery mandates aligned with the functions they share with national departments.

All changes are shown relative to the initial indicative allocations per function for the MTEF period, which originate from the previous year's baselines. All changes to baselines are shown in the tables to account comprehensively for budget increases and decreases and function shifts, including those related to the national macro organisation of government process and other allocation decisions taken during the 2026 budgeting process. Budget amendments have been made through the addition, reduction and/or realignment of baseline funds.

Social development

This function supports poverty reduction by providing social grants, risk benefits through social insurance and welfare services. It also funds development initiatives, empowerment programmes, gender equality efforts, and advocacy for children, women, young people, the elderly and people with disabilities. It is allocated R337.3 billion in 2026/27, R312.7 billion in 2027/28 and R323.2 billion in 2028/29. The function's baseline has a net increase of R22.6 billion (2.4 per cent), from R950.7 billion in the 2025 MTEF period to R973.2 billion in the 2026 MTEF period.

Table 1.1 Social development

Function ⁱ by vote				
R million	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
2025 MTEF function baselineⁱⁱⁱ	302 659.3	316 884.0	331 109.3	950 652.6
2026 MTEF function baselineⁱⁱⁱ	337 294.3	312 739.8	323 190.6	973 224.7
Annual growth rate (percentage)	2.9%	-7.3%	3.3%	-0.4%
Net change from the 2025 baseline (percentage)	11.4%	-1.3%	-2.4%	2.4%
Social Development	33 329.6	-3 970.4	-7 248.1	22 111.1
Social relief of distress	36 446.0	-4.7	-11.3	36 430.0
South African Social Security Agency: Administration of COVID-19 social relief of distress	217.0	–	–	217.0
Central Drug Authority: Operations	10.0	10.4	10.8	31.1
Early retirement and voluntary exit programmes	8.9	–	–	8.9
Partners in Population and Development	-0.0	-0.0	-0.0	-0.1
Childline South Africa	-0.0	-0.0	-0.0	-0.1
Tumelong	-0.0	-0.0	-0.0	-0.1
National Institute Community Development and Management: Elderly people	-0.0	-0.0	-0.0	-0.1
National Institute Community Development and Management: Victim empowerment	-0.0	-0.0	-0.0	-0.1
Future Families	-0.0	-0.0	-0.0	-0.1
Uhambo Foundation	-0.0	-0.0	-0.0	-0.1
Autism South Africa	-0.0	-0.0	-0.0	-0.1
South African Older Persons Forum	-0.0	-0.0	-0.0	-0.1
Khulisa Social Solutions	-0.0	-0.0	-0.0	-0.1
National Institute for Crime Prevention and the Reintegration of Offenders	-0.0	-0.0	-0.0	-0.1
DeafBlind South Africa	-0.0	-0.0	-0.1	-0.1
Employee social benefits	-0.0	-0.0	-0.1	-0.1
Health and Welfare Sector Education and Training Authority	-0.0	-0.0	-0.1	-0.1
South African Depression and Anxiety Group	-0.0	-0.0	-0.1	-0.1
South African National Council on Alcoholism and Drug Dependence	-0.0	-0.0	-0.1	-0.1
International Social Security Association	-0.0	-0.0	-0.1	-0.1
LifeLine South Africa	-0.0	-0.0	-0.1	-0.1
South African Council for Social Service Professions	-0.0	-0.0	-0.1	-0.1
Machinery and equipment	-0.1	-0.2	-0.4	-0.6
South African National AIDS Council	-0.1	-0.2	-0.6	-0.9
South African Social Security Agency: Fraud investigations	-0.4	-0.8	-2.0	-3.2
Compensation of employees	–	–	-8.9	-8.9
National Development Agency	-1.2	-2.4	-5.8	-9.3
Goods and services	-11.9	-14.4	-20.2	-46.5
Foster care	-16.6	-31.2	-74.4	-122.2
Grant-in-aid	-16.2	-33.6	-80.0	-129.9
Care dependency	-26.3	-54.3	-129.5	-210.1

⁴ An aggregate amount is allocated from the National Revenue Fund for the provincial equitable share. These funds are then allocated to specific function areas through separate provincial budgetary processes and legislative approval. The details of the allocation of funds by each province per function are not known with certainty at the time of tabling the national budget.

Table 1.1 Social development (continued)

Function ⁱ by vote				
R million	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
Social Development				
South African Social Security Agency: Social grant administration	–	-188.3	-611.1	-799.4
Disability	-165.4	-342.7	-816.5	-1 324.7
Old age	-632.1	-1 310.5	-3 122.1	-5 064.6
Child support	-2 481.8	-1 996.9	-2 375.1	-6 853.7
National Treasury	-93.9	-220.8	-707.7	-1 022.4
Military pensions: Ex-service personnel	-0.0	-0.0	-0.1	-0.1
Post-retirement medical scheme: Parliamentary staff	-0.0	-0.0	-0.1	-0.2
Pension benefits: President of South Africa	-0.1	-0.1	-0.3	-0.5
Other benefits: Ex-service personnel	-0.1	-0.2	-0.4	-0.6
Other benefits	-0.7	-1.4	-3.3	-5.4
South African citizen force	-1.2	-2.4	-5.8	-9.5
Special pensions	-2.6	-5.5	-13.1	-21.3
Injury on duty	-5.0	-10.1	-24.1	-39.1
Provincial equitable share: Compensation of employees	–	–	-181.8	-181.8
Post-retirement medical scheme	-34.7	-77.1	-183.8	-295.6
Provincial equitable share: Non-compensation of employees	-49.6	-123.8	-295.0	-468.3
Women, Youth and Persons with Disabilities	1 399.3	46.9	37.1	1 483.3
National Youth Development Agency	1 347.4	-5.3	-12.6	1 329.5
Goods and services	42.8	44.2	44.9	131.9
Commission for Gender Equality	8.1	8.0	7.1	23.2
Early retirement and voluntary exit programmes	1.0	–	–	1.0
Software and other intangible assets	-0.0	-0.0	-0.0	-0.1
Commonwealth Youth Programme	-0.0	-0.0	-0.1	-0.1
Machinery and equipment	-0.0	-0.0	-0.1	-0.1
Compensation of employees	–	–	-2.1	-2.1
Net change to function baseline	34 635.0	-4 144.2	-7 918.7	22 572.0

i. The estimate of the provincial equitable share that is allocated to this function is included. This amount is determined by provincial budgetary and legislative processes and is subject to change.

ii. Modifications made to the 2028/29 function indicative baseline throughout the 2026 Budget process are shown. The first estimates for 2028/29 are shown in italics. The fiscal framework shown in the Budget Review depicts the budget baseline as it stands at the end of the process.

iii. This table shows only the allocation of revenue from the National Revenue Fund for the function group. This differs from the presentation of the consolidated function group baseline shown in the Budget Review, which includes revenue generated through other sources.

Community development

This function supports the provision of basic services through the local government equitable share, enabling sustainable access to water, electricity, housing and public transport. It is allocated R274.9 billion in 2026/27, R282 billion in 2027/28 and R297.7 billion in 2028/29. The net increase in the function's baseline is R18.7 billion (2.2 per cent), from R835.9 billion in the 2025 MTEF period to R854.6 billion in the 2026 MTEF period.

Table 1.2 Community development

Function ⁱ by vote				
R million	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
2025 MTEF function baselineⁱⁱⁱ	269 423.1	277 135.0	289 293.9	835 852.0
2026 MTEF function baselineⁱⁱⁱ	274 912.8	281 954.7	297 705.2	854 572.7
Annual growth rate (percentage)	-2.5%	2.6%	5.6%	1.9%
Net change from the 2025 baseline (percentage)	2.0%	1.7%	2.9%	2.2%
Cooperative Governance	-1 905.9	-1 413.3	-3 363.7	-6 682.8
Buildings and other fixed structures	535.6	–	–	535.6
Households	-0.0	-0.0	-0.0	-0.1
Compensation of employees	–	–	-0.8	-0.8
Provincial disaster response grant	-0.8	-1.7	-4.0	-6.5
Goods and services	-3.1	-3.3	-3.7	-10.2
Municipal disaster response grant	-2.1	-4.4	-10.5	-17.1
Integrated urban development grant	-7.2	-14.8	-35.3	-57.3
Municipal infrastructure grant	-1 856.8	-206.8	-492.8	-2 556.4
Local government equitable share	-571.4	-1 182.2	-2 816.5	-4 570.1

Table 1.2 Community development (continued)

Function ⁱ by vote				
R million	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
Electricity and Energy	-812.0	-53.8	-125.5	-991.3
Integrated national electrification programme grant	249.0	251.5	239.2	739.7
International Energy Forum	-0.0	-0.0	-0.0	-0.0
International Renewable Energy Agency	-0.0	-0.0	-0.0	-0.1
Compensation of employees	–	–	-1.4	-1.4
South African National Energy Development Institute	-0.4	-0.9	-2.1	-3.5
Goods and services	-4.9	-6.9	-12.4	-24.2
Energy efficiency and demand-side management grant	-258.9	-271.9	-287.8	-818.6
Integrated national electrification programme (Eskom) grant: Indirect component	-796.8	-25.5	-60.8	-883.2
Human Settlements	-6 345.5	-6 707.7	-7 915.2	-20 968.4
Informal settlements upgrading partnership grant: Provinces	995.0	989.8	976.3	2 961.2
Housing Development Agency	49.0	49.4	47.1	145.5
Early retirement and voluntary exit programmes	5.5	–	–	5.5
Machinery and equipment	-0.0	-0.0	-0.1	-0.1
Bursaries for non-employees	-0.0	-0.1	-0.2	-0.3
National Housing Finance Corporation: Finance-linked individual subsidy programme (operations)	-0.1	-0.2	-0.6	-0.9
Habitat Foundation	-0.1	-0.2	-0.6	-0.9
Social Housing Regulatory Authority: Institutional investment grant	-0.1	-0.3	-0.7	-1.1
Social Housing Regulatory Authority: Operations	-0.4	-0.9	-2.1	-3.4
Compensation of employees	–	–	-6.9	-6.9
Buildings and other fixed structures	-1.8	-3.8	-9.1	-14.8
National Housing Finance Corporation: Finance-linked individual subsidy programme	-2.3	-4.7	-11.1	-18.1
Social Housing Regulatory Authority: Consolidated capital grant	-4.3	-8.9	-21.2	-34.4
Goods and services	-54.4	-60.4	-73.3	-188.0
Informal settlements upgrading partnership grant: Municipalities	-516.3	-52.7	-125.6	-694.6
Human settlements development grant	-1 074.9	-1 154.1	-1 364.8	-3 593.8
Urban settlements development grant	-5 740.2	-6 460.6	-7 322.4	-19 523.1
National Treasury	7 601.0	8 151.8	9 901.8	25 654.6
Urban development financing grant	7 658.9	8 634.6	11 242.3	27 535.9
Development Bank of Southern Africa: Support to Infrastructure	54.1	49.8	40.3	144.2
Fund operations (eThekweni non-revenue water project)	–	–	–	–
Infrastructure skills development grant	-0.9	-1.9	-4.6	-7.5
Local government financial management grant	-3.2	-6.6	-15.7	-25.5
Provincial equitable share: Compensation of employees	1.1	1.2	-150.9	-148.5
Provincial equitable share: Non-compensation of employees	-15.9	-150.2	-357.7	-523.8
Neighbourhood development partnership grant	-2.2	-187.0	-403.4	-592.6
General fuel levy sharing with metropolitan municipalities	-91.0	-188.2	-448.5	-727.7
Transport	6 227.8	3 993.0	9 568.6	19 789.5
Passenger Rail Agency of South Africa: Signalling	4 595.4	5 754.4	12 677.0	23 026.8
Passenger Rail Agency of South Africa: Metrorail (operations)	3 837.0	2 758.3	2 865.1	9 460.4
Passenger Rail Agency of South Africa: Other capital programmes	2 090.9	2 163.6	2 201.7	6 456.3
Development Bank of Southern Africa: Support to Infrastructure	1 832.0	–	–	1 832.0
Fund operations (north corridor reinstatement project)	–	–	–	–
Passenger Rail Agency of South Africa: Rolling stock fleet renewal programme	1 760.9	-61.7	-147.0	1 552.1
Compensation of employees	–	–	-1.1	-1.1
South African National Taxi Council	-0.2	-0.4	-0.8	-1.4
Railway Safety Regulator	-0.4	-0.9	-2.2	-3.6
Taxi Recapitalisation South Africa: Taxi empowerment projects	-0.6	-1.2	-2.8	-4.6
Rural roads asset management systems grant	-0.7	-1.4	-3.4	-5.4
Passenger Rail Agency of South Africa: Rail maintenance operations and inventories	-5.6	-11.7	-27.8	-45.2
Goods and services	-17.1	-16.7	-21.6	-55.4
Public transport operations grant	-43.6	-90.3	-215.1	-349.1
Taxi recapitalisation	-201.9	-194.0	-199.6	-595.6
Passenger Rail Agency of South Africa: Mainline passenger services (refurbishment of coaches)	-217.6	-227.5	-237.7	-682.8
Transnet: Budget facility for infrastructure (Gauteng-Eastern Cape high-capacity rail corridor)	-1 800.0	–	–	-1 800.0
Passenger Rail Agency of South Africa: Mainline passenger services (operations)	-1 373.0	-1 508.2	-1 576.0	-4 457.2
Passenger Rail Agency of South Africa: Metrorail (refurbishment of coaches)	-1 894.6	-1 980.3	-2 069.2	-5 944.1
Public transport network grant	-2 332.8	-2 589.1	-3 670.7	-8 592.6

Table 1.2 Community development (continued)

Function ⁱ by vote				
R million	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
Water and Sanitation	724.2	849.6	345.2	1 919.1
Regional bulk infrastructure grant	671.4	838.7	487.1	1 997.2
Compensation of employees	66.8	69.8	67.3	203.9
Goods and services	33.7	44.3	41.1	119.2
Machinery and equipment	3.2	2.6	2.4	8.2
South African Youth Water Prize	0.6	0.6	0.6	1.8
Various institutions: 2020 vision for water education programme	-0.0	-0.0	-0.0	-0.1
Employee social benefits	-0.1	-0.1	-0.2	-0.4
World Bank	-0.1	-0.1	-0.2	-0.4
uMngeni-uThukela Water	-0.8	-1.7	-4.0	-6.5
Vaal Central Water	-4.1	-8.4	-20.1	-32.6
Water services infrastructure grant: Indirect component	-6.9	-14.3	-34.1	-55.4
Regional bulk infrastructure grant: Indirect component	-16.7	-34.5	-82.2	-133.5
Water services infrastructure grant	-22.8	-47.1	-112.3	-182.2
Net change to function baseline	5 489.7	4 819.7	8 411.3	18 720.6

i. The estimate of the provincial equitable share that is allocated to this function is included. This amount is determined by provincial budgetary and legislative processes and is subject to change.

ii. Modifications made to the 2028/29 function indicative baseline throughout the 2026 Budget process are shown. The first estimates for 2028/29 are shown in italics. The fiscal framework shown in the Budget Review depicts the budget baseline as it stands at the end of the process.

iii. This table shows only the allocation of revenue from the National Revenue Fund for the function group. This differs from the presentation of the consolidated function group baseline shown in the Budget Review, which includes revenue generated through other sources.

Health

This function supports the provision of equitable access to health care services, which is delivered through district health facilities. It is allocated R292.7 billion in 2026/27, R304.6 billion in 2027/28 and R314.2 billion in 2028/29. The net increase in the function's baseline is R14.7 billion (1.6 per cent), from R896.7 billion in the 2025 MTEF period to R911.4 billion in the 2026 MTEF period.

Table 1.3 Health

Function ⁱ by vote				
R million	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
2025 MTEF function baselineⁱⁱⁱ	286 125.5	298 587.0	311 991.0	896 703.6
2026 MTEF function baselineⁱⁱⁱ	292 693.6	304 567.4	314 164.4	911 425.4
Annual growth rate (percentage)	3.3%	4.1%	3.2%	3.5%
Net change from the 2025 baseline (percentage)	2.3%	2.0%	0.7%	1.6%
Defence (military health support programme)	-9.0	-19.6	-29.2	-57.8
Goods and services	36.6	-4.5	50.1	82.1
Employee social benefits	8.8	10.8	11.7	31.3
Buildings and other fixed structures	1.9	2.0	2.0	5.9
Machinery and equipment	-56.3	-27.9	-28.7	-112.9
Compensation of employees	-0.0	-0.0	-64.4	-64.4
Health	-17.5	-389.3	-1 324.4	-1 731.2
South African Medical Research Council: US President's Emergency Plan for AIDS Relief replacement (research)	128.3	125.0	118.2	371.4
Office of Health Standards Compliance	6.0	5.9	3.9	15.7
Early retirement and voluntary exit programmes	13.0	–	–	13.0
Machinery and equipment	2.7	1.8	-0.6	3.8
South African National Council for the Blind	-0.0	-0.0	-0.0	-0.1
National Council Against Smoking	-0.0	-0.0	-0.0	-0.1
Mines and Works Compensation Fund	-0.0	-0.0	-0.1	-0.1
Health and Welfare Sector Education and Training Authority	-0.0	-0.0	-0.1	-0.1
South African Medical Research Council: Social impact bond	-0.1	–	–	-0.1
Council for Medical Schemes	-0.0	-0.1	-0.2	-0.3
Health systems research	-0.1	-0.2	-0.5	-0.8
Non-governmental organisations: Soul City	-0.1	-0.3	-0.7	-1.1
Non-governmental organisations: LifeLine	-0.1	-0.3	-0.7	-1.2
South African National AIDS Council	-0.2	-0.3	-0.8	-1.4
Non-governmental organisations: HIV and AIDS	-0.3	-0.7	-1.7	-2.7
Non-governmental organisations: loveLife	-0.3	-0.7	-1.7	-2.7
South African Health Products Regulatory Authority	-0.8	-1.7	-4.0	-6.5
National health insurance grant	-0.5	-1.0	-6.6	-8.0
Compensation of employees	–	–	-11.3	-11.3
National Health Laboratory Service	-3.5	-7.2	-17.1	-27.7
Buildings and other fixed structures	-8.4	-16.7	-39.7	-64.7
Human resources and training grant	-2.3	-4.7	-71.5	-78.4

Table 1.3 Health (continued)

Function ⁱ by vote				
R million	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
Health facility revitalisation grant	139.3	-38.7	-195.0	-94.4
District health programmes grant: District health component	-18.4	-38.1	-90.8	-147.4
National tertiary services grant	-43.8	-90.6	-306.8	-441.2
Goods and services	-152.8	-165.7	-200.2	-518.6
District health programmes grant: Comprehensive HIV and AIDS component	-74.9	-154.9	-496.6	-726.4
National Treasury	6 594.6	6 389.2	3 527.0	16 510.8
Provincial equitable share: Compensation of employees	3 621.9	3 845.5	1 880.7	9 348.0
Provincial equitable share: Non-compensation of employees	2 972.7	2 543.7	1 646.3	7 162.7
Net change to function baseline	6 568.1	5 980.3	2 173.4	14 721.8

i. The estimate of the provincial equitable share that is allocated to this function is included. This amount is determined by provincial budgetary and legislative processes and is subject to change.

ii. Modifications made to the 2028/29 function indicative baseline throughout the 2026 Budget process are shown. The first estimates for 2028/29 are shown in italics. The fiscal framework shown in the Budget Review depicts the budget baseline as it stands at the end of the process.

iii. This table shows only the allocation of revenue from the National Revenue Fund for the function group. This differs from the presentation of the consolidated function group baseline shown in the Budget Review, which includes revenue generated through other sources.

Learning and culture

This function includes basic education; post-school education and training; and sport, arts and culture. It is allocated R507.2 billion in 2026/27, R531.3 billion in 2027/28 and R548.9 billion in 2028/29. The net increase in the function's baseline is R9.5 billion (0.6 per cent), from R1.578 trillion in the 2025 MTEF period to R1.587 trillion in the 2025 MTEF period.

Table 1.4 Learning and Culture

Function ⁱ by vote				
R million	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
2025 MTEF function baselineⁱⁱⁱ	502 239.5	525 602.5	550 053.5	1 577 895.5
2026 MTEF function baselineⁱⁱⁱ	507 200.3	531 280.9	548 892.4	1 587 373.6
Annual growth rate (percentage)	3.8%	4.7%	3.3%	4.0%
Net change from the 2025 baseline (percentage)	1.0%	1.1%	-0.2%	0.6%
Basic Education	1 899.9	4 446.4	4 240.6	10 586.9
Early childhood development grant: Subsidy	2 476.4	4 668.1	4 786.2	11 930.6
Buildings and other fixed structures	9.4	13.0	13.4	35.8
National school nutrition programme grant	2.4	5.1	6.8	14.3
Learners with profound intellectual disabilities grant	1.0	2.0	2.7	5.6
Ntataise	-0.0	-0.0	-0.0	-0.1
Uhambo Foundation	-0.0	-0.0	-0.1	-0.1
Southern and Eastern Africa Consortium for Monitoring Educational Quality	-0.0	-0.0	-0.1	-0.2
South African Council for Educators	-0.1	-0.2	-0.5	-0.7
United Nations Educational, Scientific and Cultural Organisation	-0.1	-0.2	-0.5	-0.8
Software and other intangible assets	-0.3	-0.3	-0.3	-0.9
National Education Collaboration Trust	-0.5	-1.1	-2.6	-4.3
Umalusi Council for Quality Assurance in General and Further Education and Training	-0.9	-1.9	-4.6	-7.5
Compensation of employees	-	-	-10.1	-10.1
Early childhood development grant: Infrastructure	-1.4	-2.9	-7.0	-11.3
HIV and AIDS (life skills education) grant	-1.4	-2.9	-7.0	-11.3
Machinery and equipment	-2.4	-7.1	-7.6	-17.1
Maths, science and technology grant	-2.5	-5.1	-12.2	-19.8
Interest and rent on land	-11.2	-6.4	-5.5	-23.1
National Student Financial Aid Scheme	-6.8	-14.4	-34.2	-55.4
Goods and services	28.3	-27.7	-67.9	-67.3
Education infrastructure grant	-589.8	-171.3	-408.2	-1 169.3
Higher Education and Training	-715.6	-1 536.1	-3 759.7	-6 011.3
Goods and services	39.6	42.6	33.8	116.0
Software and other intangible assets	1.9	1.3	0.4	3.6
Commonwealth of Learning	-0.0	-0.0	-0.1	-0.2
Education, Training and Development Practices Sector Education and Training Authority	-0.1	-0.2	-0.6	-0.9
Higher Health	-0.2	-0.3	-0.8	-1.3
Quality Council for Trades and Occupations	-0.2	-0.3	-0.8	-1.4
National Institute for the Humanities and Social Sciences	-0.2	-0.5	-1.2	-1.9
Council on Higher Education	-0.5	-1.0	-2.4	-3.8
South African Qualifications Authority	-0.5	-1.1	-2.6	-4.2
Public Service Sector Education and Training Authority	-0.7	-1.5	-3.5	-5.7
Community education and training colleges	-1.3	-2.6	-6.2	-10.1

Table 1.4 Learning and Culture (continued)

Function ¹ by vote				
R million	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
Higher Education and Training				
National Student Financial Aid Scheme: Administration	-1.9	-3.9	-9.2	-15.0
Machinery and equipment	-2.1	-7.1	-7.4	-16.5
Technical and vocational education and training colleges: Operationalisation of new campuses	-2.5	-5.2	-12.4	-20.0
Sol Plaatje University	-3.0	-6.3	-15.0	-24.4
TVET infrastructure and efficiency grant	-1.6	-8.0	-19.0	-28.6
University subsidies: Academic clinical training grants	-3.6	-7.4	-17.7	-28.7
University of Mpumalanga	-4.0	-8.2	-19.5	-31.6
University infrastructure and efficiency grant	-6.9	-16.1	-38.4	-61.4
Buildings and other fixed structures	-44.8	-48.0	-53.2	-146.0
Technical and vocational education and training colleges	-22.5	-46.6	-111.0	-180.1
Compensation of employees	–	–	-192.2	-192.2
National Skills Fund	-30.7	-73.4	-156.5	-260.6
Sector education and training authorities	-123.0	-293.6	-625.9	-1 042.5
University subsidies	-244.6	-506.0	-1 205.6	-1 956.2
National Student Financial Aid Scheme	-262.3	-542.6	-1 292.8	-2 097.7
National Treasury	3 394.1	2 824.0	-1 496.3	4 721.7
Provincial equitable share: Compensation of employees	3 233.8	3 430.1	-52.2	6 611.7
Provincial equitable share: Non-compensation of employees	160.3	-606.2	-1 444.1	-1 890.0
Sport, Arts and Culture	382.4	-55.9	-145.8	180.7
National Film and Video Foundation	178.1	–	–	178.1
National Arts Council	165.8	–	–	165.8
KwaZulu-Natal Museum: Pietermaritzburg	-30.5	-11.7	138.3	96.1
The Sports Trust	12.8	13.3	13.5	39.6
National Heritage Council	27.0	–	–	27.0
Various institutions: Mzansi golden economy (community arts development)	8.5	8.9	9.2	26.7
National Museum Bloemfontein: Oliewenhuis Art Museum	26.0	–	–	26.0
Heritage assets	25.1	0.0	-0.5	24.6
Arts and culture industries: Local market development and promotion	5.5	5.3	4.9	15.6
Goods and services	3.1	13.4	-3.8	12.8
Early retirement and voluntary exit programmes	9.4	–	–	9.4
Nelson Mandela Museum: Mthatha	8.9	-0.3	-1.0	7.6
National Film and Video Foundation	9.2	-1.7	-4.1	3.4
South African Council for the Blind	–	2.0	–	2.0
Buildings and other fixed structures	5.0	-0.4	-3.1	1.4
Africa Zone VI Regional Anti-Doping Organisation	0.0	0.0	0.0	0.1
World Anti-Doping Agency	0.0	0.0	0.0	0.1
African World Heritage Fund	-0.0	-0.0	-0.1	-0.1
Arts youth development	-0.0	-0.0	-0.1	-0.1
Mzansi golden economy: Art bank resources	-0.0	-0.0	-0.1	-0.1
Commonwealth Foundation	-0.0	-0.0	-0.1	-0.1
Various human language technology projects	-0.0	-0.0	-0.1	-0.2
Moral Regeneration Movement	-0.0	-0.1	-0.1	-0.2
Heritage projects	-0.0	-0.1	-0.1	-0.2
Language development projects	-0.0	-0.1	-0.1	-0.2
Bursaries for non-employees	-0.0	-0.1	-0.2	-0.3
Various institutions: Mzansi golden economy (touring ventures)	-0.0	-0.1	-0.2	-0.3
Arts social development	-0.0	-0.1	-0.2	-0.3
Machinery and equipment	-0.0	-0.1	-0.2	-0.4
Human languages technologies projects	-0.1	-0.1	-0.2	-0.4
Blind South Africa	-0.0	-0.1	-0.2	-0.4
South African Library for the Blind	0.8	-1.4	0.2	-0.4
Business and Arts South Africa	-0.1	-0.1	-0.3	-0.4
Arts and culture industries: Local market development and promotion	-0.1	-0.1	-0.3	-0.5
Various institutions: Mzansi golden economy (touring ventures)	-0.1	-0.1	-0.3	-0.5
Die Afrikaanse Taalmuseum en -monument: Paarl	0.1	-0.1	-0.5	-0.5
South African Sports Confederation and Olympic Committee	-0.1	-0.1	-0.3	-0.5
War Museum of the Boer Republics: Bloemfontein	0.0	-0.1	-0.5	-0.6
National Youth Development Agency	-0.1	-0.2	-0.4	-0.6
Various institutions: Mzansi golden economy (cultural and creative projects)	-0.1	-0.2	-0.4	-0.6
Various institutions: Mzansi golden economy (training and skills development)	-0.1	-0.2	-0.4	-0.7
Various institutions: Mzansi golden economy (cultural and creative projects)	0.1	-0.1	-0.8	-0.7
William Humphreys Art Gallery: Kimberley	0.0	-0.2	-0.6	-0.8
Upgrading of community arts centres	-0.2	-0.2	-0.4	-0.8
Boxing South Africa	-0.1	-0.2	-0.6	-0.9
Community library services grant capital	-0.9	–	–	-0.9

Table 1.4 Learning and Culture (continued)

Function ⁱ by vote				
R million	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
Sport, Arts and Culture				
Library and Information Association of South Africa	-0.0	-0.9	-0.1	-1.0
National Library of South Africa	1.3	-0.3	-2.0	-1.0
Various institutions: Mzansi golden economy (training and skills development)	-0.1	-0.3	-0.7	-1.1
Amazwi South African Museum of Literature: Makhanda	-0.3	-0.3	-0.5	-1.1
South African Institute for Drug-Free Sport	-0.2	-0.3	-0.8	-1.3
Various institutions: Mzansi golden economy (cultural and creative projects)	-0.3	-0.6	-1.5	-2.4
Luthuli Museum: Stanger	-1.1	-0.2	-1.6	-2.9
National Heritage Council	-0.4	-0.9	-2.1	-3.3
uMsunduzi Museum: Pietermaritzburg	-0.3	-0.5	-2.9	-3.7
Iziko Museums: Cape Town	0.4	0.5	-5.1	-4.2
Iziko Museums of South Africa	-0.6	-1.2	-2.8	-4.6
University of Fort Hare	-4.7	–	–	-4.7
Various sport federations	-0.6	-1.3	-3.0	-4.9
National Arts Council	-0.6	-1.6	-3.4	-5.7
Pan South African Language Board	-0.7	-1.5	-3.6	-5.8
Compensation of employees	–	–	-6.6	-6.6
National Museum: Bloemfontein	-0.5	-0.6	-5.4	-6.6
Mandela Bay Theatre Complex	-0.4	-0.4	-5.8	-6.6
Performing Arts Centre of the Free State	-0.5	-0.8	-6.2	-7.6
The South African State Theatre	-0.6	-1.0	-7.1	-8.8
Market Theatre Foundation	-0.1	-0.9	-7.8	-8.8
Artscape	-0.4	-1.0	-8.9	-10.2
Robben Island Museum: Cape Town	-0.5	-1.4	-9.7	-11.6
Various institutions: Mzansi golden economy (community arts development)	-4.1	-4.4	-5.0	-13.5
Ditsong Museums of South Africa: Pretoria	-0.7	-1.3	-12.9	-14.9
The Playhouse Company	-0.6	-0.8	-13.8	-15.2
Arts and culture industries: Local market development and promotion	-5.7	-5.7	-5.9	-17.3
Mass participation and sport development grant	-3.4	-7.0	-16.7	-27.1
Performing arts institutions: Mzansi golden economy (incubators entrepreneur and local content development)	-9.0	-9.6	-10.3	-28.9
Freedom Park: Pretoria	-5.1	-8.1	-20.5	-33.6
National Heritage Council: Resistance and liberation heritage route	-11.8	-0.5	-27.0	-39.4
loveLife	-13.0	-13.7	-14.5	-41.1
South African Heritage Resources Agency	-0.6	-1.3	-41.6	-43.4
Community library services grant current	-5.2	-12.6	-36.0	-53.8
Net change to function baseline	4 960.9	5 678.4	-1 161.2	9 478.1

i. The estimate of the provincial equitable share that is allocated to this function is included. This amount is determined by provincial budgetary and legislative processes and is subject to change.

ii. Modifications made to the 2028/29 function indicative baseline throughout the 2026 Budget process are shown. The first estimates for 2028/29 are shown in italics. The fiscal framework shown in the Budget Review depicts the budget baseline as it stands at the end of the process.

iii. This table shows only the allocation of revenue from the National Revenue Fund for the function group. This differs from the presentation of the consolidated function group baseline shown in the Budget Review, which includes revenue generated through other sources.

Peace and security

The function receives its allocation over the medium term to combat crime and ensure territorial integrity. It endeavours to build a capable, ethical and developmental state through safer communities, improved prosecution and effective border management and security. It is allocated R271.4 billion in 2026/27, R279.9 billion in 2027/28 and R288.5 billion in 2028/29. The net increase in the function's baseline is R1.6 billion (0.2 per cent), from R838.2 billion in the 2025 MTEF period to R839.8 billion in the 2026 MTEF period.

Table 1.5 Peace and security

Function ⁱ by vote				
R million	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
2025 MTEF function baselineⁱⁱⁱ	268 188.3	278 752.3	291 265.8	838 206.4
2026 MTEF function baselineⁱⁱⁱ	271 374.6	279 885.9	288 529.5	839 790.1
Annual growth rate (percentage)	2.6%	3.1%	3.1%	2.9%
Net change from the 2025 baseline (percentage)	1.2%	0.4%	-0.9%	0.2%
Civilian Secretariat for the Police Service	0.3	-0.4	-3.1	-3.1
Early retirement and voluntary exit programmes	0.5	–	–	0.5
Machinery and equipment	-0.0	-0.0	-0.1	-0.1
Goods and services	-0.2	-0.4	-0.9	-1.5
Compensation of employees	–	–	-2.1	-2.1
Correctional Services	372.2	-96.3	-540.6	-264.7
Compensation of employees	–	581.0	297.2	878.2
Early retirement and voluntary exit programmes	418.7	–	–	418.7
Machinery and equipment	38.3	28.9	26.6	93.8
Biological assets	1.7	-0.0	-0.1	1.6
Claims against the state	-0.0	-0.0	-0.0	-0.1
Safety and Security Sector Education and Training Authority	-0.1	-0.1	-0.3	-0.5
Vehicle licences	-0.4	-0.4	-0.6	-1.5
Judicial Inspectorate for Correctional Services	-0.2	-0.5	-2.4	-3.1
Offender gratuity	-1.2	-1.4	-2.1	-4.7
Buildings and other fixed structures	-1.3	-2.6	-6.2	-10.0
Employee social benefits	-2.9	0.8	-8.0	-10.2
Goods and services	-80.5	-701.9	-844.6	-1 627.0
Defence	843.9	715.6	-55.5	1 504.0
Special defence account	781.2	858.9	979.4	2 619.5
Early retirement and voluntary exit programmes	76.1	–	–	76.1
Machinery and equipment	36.0	17.0	8.5	61.6
Communication licences	10.0	10.5	10.9	31.4
Employee social benefits	-10.8	-4.3	33.8	18.7
Biological assets	1.7	1.8	1.8	5.3
Software and other intangible assets	1.5	1.4	1.3	4.2
Vehicle licences	-0.0	-0.0	-0.0	-0.1
Reserve Force Council	-0.1	0.0	-0.1	-0.1
Specialised military assets	-0.1	-0.2	-0.6	-1.0
Safety and Security Sector Education and Training Authority	-0.2	-0.3	-2.2	-2.6
Castle Control Board	-0.0	-0.0	-4.3	-4.3
Armaments Corporation of South Africa	-7.9	-16.4	-39.0	-63.2
Buildings and other fixed structures	-22.8	-54.7	-74.3	-151.8
Compensation of employees	0.0	0.0	-479.2	-479.2
Goods and services	-20.8	-98.0	-491.5	-610.3
Home Affairs	1 303.3	774.9	643.2	2 721.4
Border Management Authority	701.7	721.1	721.0	2 143.8
Represented Political Parties' Fund	498.2	518.0	536.3	1 552.5
Machinery and equipment	18.9	18.8	18.5	56.3
Early retirement and voluntary exit programmes	36.7	–	–	36.7
Vehicle licences	-0.0	-0.0	-0.1	-0.1
Employee social benefits	-1.0	-1.2	-1.5	-3.7
Electoral Commission	-16.1	-23.9	-57.0	-97.1
Compensation of employees	-15.8	-16.3	-80.6	-112.7
Goods and services	80.8	-441.6	-493.4	-854.2
Independent Police Investigative Directorate	-0.7	-1.5	-8.0	-10.2
Machinery and equipment	-0.0	-0.1	-0.2	-0.3
Compensation of employees	–	–	-4.4	-4.4
Goods and services	-0.7	-1.4	-3.3	-5.4
Justice and Constitutional Development	-217.0	-403.3	-801.9	-1 422.2
Households	114.5	-1.1	-2.6	110.8
Special Investigating Unit	5.6	3.3	-3.4	5.5
Communication	0.0	0.0	0.0	0.1
Hague Conference on Private International Law	-0.0	-0.0	-0.0	-0.1
International Criminal Court	-0.1	-0.2	-0.6	-0.9
Safety and Security Sector Education and Training Authority	-0.2	-0.4	-1.0	-1.6
Information Regulator	-0.7	-1.5	-3.6	-5.8
South African Human Rights Commission	-1.2	-2.5	-5.9	-9.5
Public Protector of South Africa	-2.1	-4.4	-10.5	-17.0
Machinery and equipment	-5.1	-10.3	-6.3	-21.6
Legal Aid South Africa	-11.9	-24.6	-58.6	-95.1
Buildings and other fixed structures	-51.4	-56.3	-66.2	-173.9
Compensation of employees	–	–	-237.2	-237.2
Goods and services	-264.4	-305.2	-405.9	-975.6

Table 1.5 Peace and security (continued)

Function ⁱ by vote				
R million	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
Military Veterans	-3.5	-8.1	-21.5	-33.0
Goods and services	4.5	2.6	-2.8	4.4
Early retirement and voluntary exit programmes	0.4	–	–	0.4
Software and other intangible assets	-0.0	-0.1	-0.1	-0.2
Compensation of employees	–	–	-2.3	-2.3
Machinery and equipment	-0.9	-1.0	-1.2	-3.1
Households	1.2	-0.6	-5.4	-4.8
Heritage assets	-8.7	-9.1	-9.6	-27.5
National Treasury	-51.7	-109.6	-361.6	-522.9
Secret Services: Operations	128.0	107.7	42.0	277.6
Financial Intelligence Centre: Machinery and equipment	-0.1	-0.2	-0.6	-0.9
Financial Intelligence Centre: Operations	-2.5	-5.1	-12.3	-19.9
Provincial equitable share: Compensation of employees	–	–	-100.5	-100.5
Provincial equitable share: Non-compensation of employees	-21.5	-47.0	-112.0	-180.5
Secret Services: Machinery and equipment	-155.6	-164.9	-178.2	-498.7
Office of the Chief Justice	495.8	517.8	498.3	1 511.8
Goods and services	217.5	227.7	230.7	675.9
Machinery and equipment	151.4	158.3	164.8	474.6
Compensation of employees	99.0	103.3	74.6	276.9
Software and other intangible assets	28.4	29.7	31.0	89.1
Households	-0.6	-1.2	-2.9	-4.7
Police	443.7	-255.4	-2 085.7	-1 897.3
Early retirement and voluntary exit programmes	568.0	–	–	568.0
Machinery and equipment	88.4	76.0	42.7	207.1
Biological assets	-0.0	-0.0	-0.1	-0.1
Software and other intangible assets	-0.2	-0.5	-1.1	-1.8
Safety and Security Sector Education and Training Authority	-0.3	-0.7	-1.6	-2.5
Vehicle licences	-0.4	-0.7	-1.8	-2.9
Detainee medical expenses	-0.4	-0.9	-2.1	-3.4
Claims against the state	-2.3	-4.8	-11.3	-18.4
Buildings and other fixed structures	-3.6	-7.9	-18.8	-30.3
Employee social benefits	-4.1	-8.4	-20.1	-32.6
Goods and services	-201.4	-307.5	-594.4	-1 103.3
Compensation of employees	–	–	-1 477.2	-1 477.2
Net change to function baseline	3 186.3	1 133.7	-2 736.3	1 583.7

i. The estimate of the provincial equitable share that is allocated to this function is included. This amount is determined by provincial budgetary and legislative processes and is subject to change.

ii. Modifications made to the 2028/29 function indicative baseline throughout the 2026 Budget process are shown. The first estimates for 2028/29 are shown in *italics*. The fiscal framework shown in the Budget Review depicts the budget baseline as it stands at the end of the process.

iii. This table shows only the allocation of revenue from the National Revenue Fund for the function group. This differs from the presentation of the consolidated function group baseline shown in the Budget Review, which includes revenue generated through other sources.

General public services

This function focuses on building a capable, ethical and developmental state. It is allocated R79.6 billion in 2026/27, R81.2 billion in 2027/28 and R83.9 billion in 2028/29. The net increase in the function's baseline is R842.4 million (0.3 per cent), from R243.8 billion in the 2025 MTEF period to R244.7 billion in the 2026 MTEF period.

Table 1.6 General public services

Function ⁱ by vote				
R million	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
2025 MTEF function baselineⁱⁱⁱ	77 650.2	81 269.9	84 918.2	243 838.3
2026 MTEF function baselineⁱⁱⁱ	79 632.2	81 156.1	83 892.4	244 680.7
Annual growth rate (percentage)	-9.5%	1.9%	3.4%	-1.4%
Net change from the 2025 baseline (percentage)	2.6%	-0.1%	-1.2%	0.3%
Cooperative Governance	302.5	-7.1	-26.5	268.9
One-off gratuity for non-returning councillors	300.0	–	–	300.0
Early retirement and voluntary exit programmes	4.3	–	–	4.3
Machinery and equipment	-0.0	-0.1	-0.2	-0.2
South African Cities Network	-0.0	-0.1	-0.2	-0.4
South African Local Government Association	-0.2	-0.4	-1.0	-1.7
Municipal Demarcation Board	-0.4	-0.9	-2.1	-3.3
Compensation of employees	–	–	-5.5	-5.5
Goods and services	0.8	-1.5	-7.7	-8.4
Municipal Infrastructure Support Agent	-2.0	-4.1	-9.9	-16.0

Table 1.6 General public services (continued)

Function ¹ by vote				
R million	2026/27	2027/28	2028/29 ^{II}	MTEF total
Government Communication and Information System	-2.5	-5.1	-16.9	-24.6
Machinery and equipment	2.3	1.4	1.3	5.0
Employee social benefits	-0.0	-0.0	-0.1	-0.1
Media Development and Diversity Agency	-0.2	-0.5	-1.1	-1.7
Compensation of employees	–	–	-4.7	-4.7
Brand South Africa	-1.1	-2.3	-5.6	-9.1
Goods and services	-3.4	-3.7	-6.8	-14.0
International Relations and Cooperation	-0.5	-40.7	-145.7	-186.9
Early retirement and voluntary exit programmes	19.4	–	–	19.4
Organisation for Economic Cooperation and Development	-0.0	-0.0	-0.0	-0.1
South Centre Capital Fund	-0.0	-0.0	-0.1	-0.1
Comprehensive Nuclear-Test-Ban Treaty	-0.0	-0.1	-0.2	-0.3
Commonwealth of Nations	-0.0	-0.1	-0.2	-0.3
India-Brazil-South Africa Trust Fund	-0.1	-0.2	-0.5	-0.8
United Nations Development Programme	-0.1	-0.2	-0.5	-0.8
Machinery and equipment	-0.1	-0.3	-0.7	-1.2
Humanitarian aid	-0.1	-0.3	-0.7	-1.2
Employee social benefits	-0.2	-0.4	-0.9	-1.5
African Renaissance and International Cooperation Fund	-0.3	-0.6	-1.5	-2.4
Southern African Development Community	-1.0	-2.0	-4.8	-7.8
Buildings and other fixed structures	-1.1	-2.2	-5.3	-8.6
Interest and rent on land	-1.1	-2.3	-5.4	-8.8
United Nations	-1.2	-2.4	-5.8	-9.4
African Union	-1.9	-3.9	-9.3	-15.1
Compensation of employees	–	–	-48.9	-48.9
Goods and services	-12.5	-25.5	-60.8	-98.9
National School of Government	0.7	-2.1	-5.6	-6.9
Early retirement and voluntary exit programmes	1.9	–	–	1.9
Machinery and equipment	-0.0	-0.0	-0.1	-0.2
Compensation of employees	–	–	-1.0	-1.0
Goods and services	-0.5	-0.8	-1.5	-2.7
National School of Government training trading account	-0.6	-1.3	-3.0	-4.9
National Treasury	1 387.8	-267.8	-919.0	200.9
Foreign exchange losses	1 485.0	–	–	1 485.0
Goods and services	-13.8	155.8	331.9	473.9
Development Bank of Southern Africa: Support for Infrastructure Fund operations	39.8	-0.4	-1.0	38.3
Accounting Standards Board	0.9	0.8	0.6	2.3
Employee social benefits	0.7	0.7	0.6	2.0
Early retirement and voluntary exit programmes	0.3	–	–	0.3
Regional Technical Assistance Centre for Southern Africa	-0.0	-0.0	-0.0	-0.1
African Institute for Economic Development and Planning	-0.0	-0.0	-0.0	-0.1
Finance and Accounting Services Sector Education and Training Authority	-0.0	-0.0	-0.1	-0.1
Bursaries for non-employees	-0.0	-0.0	-0.1	-0.1
Collaborative Africa Budget Reform Initiative	-0.0	-0.0	-0.1	-0.1
Commonwealth Fund for Technical Cooperation	-0.0	-0.1	-0.2	-0.3
International Finance Facility for Immunisation	-0.1	-0.2	-0.6	-0.9
Government Technical Advisory Centre: Support for infrastructure planning	-0.1	-0.2	-0.6	-1.0
Machinery and equipment	-0.2	-0.4	-1.1	-1.7
Independent Regulatory Board for Auditors	-0.3	-0.6	-1.3	-2.1
Government Technical Advisory Centre	-0.3	-0.6	-1.4	-2.3
South African Revenue Service: Office of the Tax Ombud	-0.3	-0.6	-1.5	-2.4
Financial and Fiscal Commission	-0.3	-0.7	-1.7	-2.7
World Bank Group	-0.4	-0.8	-1.8	-3.0
African Development Fund	-0.6	-1.3	-3.2	-5.2
Auditor-General of South Africa	-0.7	-1.5	-3.6	-5.8
Various institutions: Jobs Fund	-1.6	-3.4	-8.1	-13.1
Compensation of employees	–	–	-16.6	-16.6
Payments for financial assets: Extension of loans for policy purposes	-4.8	-9.9	-23.6	-38.3
South African Revenue Service: Machinery and equipment	-5.2	-10.1	-24.1	-39.4
Common Monetary Area compensation	-9.0	-18.7	-44.6	-72.3
Provincial equitable share: Compensation of employees	–	–	-222.3	-222.3
South African Revenue Service: Operations	-71.4	-147.2	-350.8	-569.4
Provincial equitable share: Non-compensation of employees	-29.7	-228.2	-543.7	-801.6

Table 1.6 General public services (continued)

Function ⁱ by vote				
R million	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
Parliament	-7.4	-15.3	-65.2	-87.9
Party leadership support	-0.1	-0.2	-0.5	-0.8
Machinery and equipment	-0.2	-0.3	-0.8	-1.3
Political party support	-0.8	-1.7	-4.1	-6.7
Constituency support	-2.3	-4.8	-11.4	-18.5
Compensation of employees	–	–	-28.7	-28.7
Goods and services	-4.0	-8.3	-19.8	-32.0
Planning, Monitoring and Evaluation	4.9	-1.5	-9.2	-5.7
Early retirement and voluntary exit programmes	5.6	–	–	5.6
Machinery and equipment	-0.0	-0.0	-0.1	-0.1
Compensation of employees	–	–	-5.6	-5.6
Goods and services	-0.7	-1.5	-3.5	-5.6
Public Service and Administration	4.8	-2.5	-11.1	-8.8
Early retirement and voluntary exit programmes	5.0	–	–	5.0
Machinery and equipment	2.2	0.3	0.2	2.8
Organisation for Economic Cooperation and Development	0.1	0.1	0.1	0.2
Open Government Partnership	-0.0	-0.0	-0.1	-0.1
Employee social benefits	-0.0	-0.0	-0.1	-0.1
Centre for Public Service Innovation	1.0	-0.2	-1.0	-0.2
Compensation of employees	–	–	-4.6	-4.6
Goods and services	-3.4	-2.7	-5.7	-11.7
Public Service Commission	37.0	36.6	33.7	107.4
Compensation of employees	35.8	37.5	35.7	109.0
Goods and services	1.9	1.6	0.6	4.1
Early retirement and voluntary exit programmes	1.6	–	–	1.6
Employee social benefits	0.1	0.1	0.1	0.2
Machinery and equipment	-2.3	-2.5	-2.7	-7.5
Public Works and Infrastructure	0.4	-3.8	-15.1	-18.5
Early retirement and voluntary exit programmes	2.2	–	–	2.2
Employee social benefits	-0.0	-0.0	-0.0	-0.1
Bursaries for non-employees: Infrastructure-related studies	-0.0	-0.1	-0.2	-0.3
Parliamentary Villages Management Board	-0.0	-0.1	-0.2	-0.3
Machinery and equipment	-0.1	-0.1	-0.3	-0.4
Compensation of employees	–	–	-6.1	-6.1
Goods and services	-1.7	-3.5	-8.4	-13.6
Statistics South Africa	77.9	57.2	28.3	163.4
Goods and services	49.3	54.0	56.3	159.6
Early retirement and voluntary exit programmes	23.6	–	–	23.6
Software and other intangible assets	3.7	4.0	4.2	11.9
Machinery and equipment	2.2	2.1	2.0	6.3
Employee social benefits	0.9	0.8	2.3	4.0
Buildings and other fixed structures	-1.8	-3.8	-8.9	-14.5
Compensation of employees	–	–	-27.6	-27.6
The Presidency	38.5	87.0	76.0	201.4
Compensation of employees	40.0	90.0	83.1	213.1
Machinery and equipment	-0.1	-0.2	-0.5	-0.8
Goods and services	-1.4	-2.8	-6.6	-10.8
Traditional Affairs	137.9	51.3	50.6	239.8
Compensation of employees	32.9	34.4	34.3	101.6
Goods and services: Provision of infrastructure for royal houses	86.8	–	–	86.8
Goods and services	17.7	17.5	17.6	52.8
Early retirement and voluntary exit programmes	0.7	–	–	0.7
Machinery and equipment	-0.0	-0.0	-0.0	-0.1
Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities	-0.3	-0.5	-1.3	-2.1
Net change to function baseline	1 982.0	-113.8	-1 025.8	842.4

i. The estimate of the provincial equitable share that is allocated to this function is included. This amount is determined by provincial budgetary and legislative processes and is subject to change.

ii. Modifications made to the 2028/29 function indicative baseline throughout the 2026 Budget process are shown. The first estimates for 2028/29 are shown in italics. The fiscal framework shown in the Budget Review depicts the budget baseline as it stands at the end of the process.

iii. This table shows only the allocation of revenue from the National Revenue Fund for the function group. This differs from the presentation of the consolidated function group baseline shown in the Budget Review, which includes revenue generated through other sources.

Economic development

This function supports inclusive growth, industrialisation and competitiveness. It is allocated R181.4 billion in 2026/27, R183.5 billion in 2027/28 and R199.2 billion in 2028/29. The net decrease in the function's baseline is

R2.8 billion (0.5 per cent), from R566.9 billion in the 2025 MTEF period to R564.1 billion in the 2026 MTEF period.

Table 1.7 Economic development

Function ¹ by vote				
R million	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
2025 MTEF function baselineⁱⁱⁱ	183 469.4	186 455.0	196 992.2	566 916.6
2026 MTEF function baselineⁱⁱⁱ	181 366.0	183 520.1	199 217.2	564 103.3
Annual growth rate (percentage)	-0.1%	1.2%	8.6%	3.2%
Net change from the 2025 baseline (percentage)	-1.1%	-1.6%	1.1%	-0.5%
Agriculture	-7.0	-62.1	-176.2	-245.3
Buildings and other fixed structures	57.2	39.4	14.8	111.4
Land and Agricultural Development Bank of South Africa	50.4	-6.5	-15.5	28.5
Early retirement and voluntary exit programmes	23.0	–	–	23.0
Machinery and equipment	1.2	0.6	0.5	2.3
Vehicle licences	0.1	0.1	0.1	0.4
Employee social benefits	0.1	-0.0	-0.0	0.1
Organisation for Economic Cooperation and Development	-0.0	-0.0	-0.0	-0.0
International Organisation of Vine and Wine	-0.0	-0.0	-0.0	-0.1
World Organisation for Animal Health	-0.0	-0.0	-0.1	-0.1
Consultative Group on International Agricultural Research	-0.1	-0.1	-0.3	-0.5
Bursaries for non-employees	-0.1	-0.3	-0.7	-1.1
Food and Agriculture Organisation of the United Nations	-0.2	-0.3	-0.8	-1.3
National Agricultural Marketing Council	-0.3	-0.5	-1.3	-2.1
Land care programme grant	-0.5	-1.1	-2.5	-4.1
Software and other intangible assets	-2.3	-2.4	-2.6	-7.3
Comprehensive agricultural support programme grant: Extension recovery planning services	-2.4	-4.8	-11.5	-18.7
Compensation of employees	–	–	-24.0	-24.0
Comprehensive agricultural support programme grant: Production input and mechanisation	-3.7	-7.6	-18.0	-29.3
Comprehensive agricultural support programme grant: Infrastructure	-4.0	-8.4	-24.1	-36.5
Agricultural Research Council	-6.5	-13.4	-31.9	-51.7
Comprehensive agricultural support programme grant: Upgrading of provincial agricultural colleges	-109.1	-1.2	-2.8	-113.1
Goods and services	-10.0	-55.6	-55.5	-121.0
Communications and Digital Technologies	-8.1	-23.6	-61.3	-93.0
Early retirement and voluntary exit programmes	3.3	–	–	3.3
Former employees' social benefits	-0.0	-0.0	-0.0	-0.1
Pan African Postal Union	-0.0	-0.0	-0.0	-0.1
African Telecommunications Union	-0.0	-0.0	-0.1	-0.1
DONA Foundation	-0.0	-0.0	-0.1	-0.1
Machinery and equipment	-0.0	-0.1	-0.2	-0.3
Universal Postal Union	-0.0	-0.1	-0.2	-0.4
South African Broadcasting Corporation: Programme productions	-0.1	-0.2	-0.4	-0.6
International Telecommunication Union	-0.2	-0.3	-0.8	-1.3
Universal Service and Access Fund	-0.3	-0.6	-1.5	-2.4
South African Broadcasting Corporation: Channel Africa	-0.3	-0.7	-1.7	-2.7
Universal Service and Access Agency of South Africa	-0.5	-1.0	-2.3	-3.7
National Electronic Media Institute of South Africa	-0.5	-1.1	-2.7	-4.4
Film and Publication Board	-0.6	-1.2	-2.9	-4.7
Compensation of employees	–	–	-5.0	-5.0
South African Broadcasting Corporation: Public broadcaster	-0.8	-1.7	-3.9	-6.4
Goods and services	-2.3	-4.8	-11.4	-18.4
Independent Communications Authority of South Africa	-2.6	-5.4	-13.0	-21.0
South African Post Office	-3.1	-6.4	-15.2	-24.7
Cooperative Governance	-187.0	-36.0	-86.4	-309.4
Compensation of employees	–	–	-0.5	-0.5
Goods and services	-187.0	-36.0	-85.8	-308.9
Electricity and energy	-6.0	-15.1	-34.1	-55.1
Goods and services	2.2	1.4	-0.8	2.7
Energy and Water Sector Education and Training Authority	-0.0	-0.0	-0.0	-0.1
Machinery and equipment	-0.0	-0.1	-0.1	-0.2
International Atomic Energy Agency	-0.1	-0.3	-0.7	-1.1
National Nuclear Regulator	-0.3	-0.5	-1.2	-2.0
National Radioactive Waste Disposal Institute	-0.3	-0.6	-1.3	-2.2
Compensation of employees	–	–	-4.2	-4.2
South African Nuclear Energy Corporation: Multipurpose reactor project	-2.3	-4.2	–	-6.5
South African Nuclear Energy Corporation	-5.2	-10.8	-25.6	-41.6

Table 1.7 Economic development (continued)

Function ⁱ by vote				
R million	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
Employment and Labour	594.5	-25.0	-83.3	486.2
Government Technical Advisory Centre	310.0	–	–	310.0
Industrial Development Corporation	95.0	–	–	95.0
National Economic Development and Labour Council: National dialogue secretariat	89.0	-0.6	-1.5	86.8
Early retirement and voluntary exit programmes	58.3	–	–	58.3
Compensation of employees	30.0	–	-23.7	6.3
African Regional Labour Administration Centre	-0.0	-0.0	-0.0	-0.1
Compensation Fund	-0.1	-0.2	-0.4	-0.6
Designated groups special services	-0.1	-0.3	-0.6	-1.0
National Economic Development and Labour Council: Presidential Climate Commission	-0.1	-0.3	-0.6	-1.0
Various civil and labour organisations	-0.1	-0.3	-0.7	-1.1
International Labour Organisation	-0.1	-0.3	-0.7	-1.2
Machinery and equipment	-0.3	-0.5	-1.3	-2.1
Productivity South Africa	-0.3	-0.7	-1.7	-2.8
Buildings and other fixed structures	-0.4	-0.8	-2.0	-3.2
Goods and services	20.4	-7.4	-17.6	-4.6
Supported employment enterprises	-1.1	-2.2	-5.3	-8.5
Commission for Conciliation, Mediation and Arbitration	-5.5	-11.4	-27.1	-44.0
Forestry, Fisheries and the Environment	-369.0	-74.7	-214.1	-657.8
South African National Parks	110.0	110.0	110.0	330.0
iSimangaliso Wetlands Park Authority	100.0	100.0	100.0	300.0
South African National Biodiversity Institute	90.0	90.0	90.0	270.0
Marine Living Resources Fund	83.3	84.5	81.6	249.3
Software and other intangible assets	69.9	69.9	69.7	209.5
South African Weather Service	30.9	30.7	26.8	88.4
South African National Biodiversity Institute	30.4	29.5	24.0	83.9
iSimangaliso Wetland Park Authority	19.3	23.6	26.6	69.5
Interest and rent on land	22.7	19.9	16.9	59.5
Early retirement and voluntary exit programmes	18.1	–	–	18.1
Arbor City Award winners	-0.0	-0.0	-0.0	-0.1
Agreement on the Conservation of African-Eurasian Migratory Waterbirds	-0.0	-0.0	-0.0	-0.1
African World Heritage Fund	-0.0	-0.0	-0.0	-0.1
United Nations Framework Convention on Climate Change and Kyoto Protocol	-0.0	-0.0	-0.0	-0.1
National Association for Clean Air	-0.0	-0.0	-0.0	-0.1
KwaZulu-Natal Nature Conservation Board	-0.0	-0.0	-0.0	-0.1
Forest Sector Charter Council	-0.0	-0.0	-0.1	-0.2
National Regulator for Compulsory Specifications	-0.1	-0.2	-0.4	-0.6
Global Environment Fund	-0.1	-0.3	-0.7	-1.1
Antarctic Treaty	-0.6	-0.6	-0.6	-1.8
Buildings and other fixed structures	3.8	-2.6	-3.5	-2.4
Abidjan Convention	-0.8	-0.8	-0.8	-2.4
Recycling enterprise support programme	-0.4	-0.8	-1.9	-3.0
Convention on the Conservation of Antarctic Marine Living Resources	-1.6	-2.0	-2.4	-6.0
Benguela Current Convention	-2.0	-2.0	-2.1	-6.1
Environmental Assessment Practitioners Association of South Africa	-3.0	-3.1	-3.3	-9.4
Employee social benefits	-4.6	-4.8	-5.1	-14.4
South African National Parks	-2.3	-4.7	-11.1	-18.0
Machinery and equipment	-9.5	-11.0	-11.8	-32.4
Compensation of employees	–	–	-36.1	-36.1
Goods and services	-922.4	-599.6	-679.4	-2 201.4
Land Reform and Rural Development	18.5	-80.0	-231.5	-293.0
National rural youth service corps	46.8	45.6	44.1	136.5
Rates and taxes	1.1	31.5	31.2	63.8
Early retirement and voluntary exit programmes	37.9	–	–	37.9
Land and subsoil assets	20.7	5.0	-2.1	23.6
Registration of deeds trading entity	19.3	–	–	19.3
Municipal rates and taxes	0.9	0.6	0.6	2.1
South African Geomatics Council	-0.0	-0.0	-0.1	-0.1
Regional Centre for Mapping of Resources for Development	-0.0	-0.0	-0.1	-0.2
Employee social benefits	-0.1	-0.1	-0.1	-0.3
South African Council for Planners	-0.0	-0.1	-0.2	-0.4
KwaZulu-Natal Ingonyama Trust Board	-0.1	-0.3	-0.6	-1.0
Bursaries for non-employees	-0.2	-0.3	-0.8	-1.3
Buildings and other fixed structures	-0.4	-0.9	-2.1	-3.3
Office of the Valuer-General	-0.8	-1.7	-4.0	-6.4

Table 1.7 Economic development (continued)

Function ¹ by vote				
R million	2026/27	2027/28	2028/29 ^{II}	MTEF total
Land Reform and Rural Development				
Machinery and equipment	-2.0	-2.7	-2.2	-6.9
Agricultural land holding account	-5.1	-10.6	-25.2	-40.9
Land reform grants: Land redistribution payments	-24.2	-26.2	-29.8	-80.1
Restitution grants	-13.8	-28.3	-67.3	-109.4
Goods and services	-61.5	-91.6	-131.7	-284.8
Mineral and Petroleum Resources	-9.9	-20.5	-62.5	-92.9
South African Diamond and Precious Metals Regulator	5.0	5.4	5.1	15.5
Mining Qualifications Authority	1.5	1.6	1.7	4.8
Machinery and equipment	1.5	1.5	1.3	4.3
Employee social benefits	-0.0	-0.0	-0.0	-0.1
Various institutions: Water management solutions subsidies for marginal mines	-0.0	-0.0	-0.1	-0.1
Buildings and other fixed structures	-0.0	-0.0	-0.1	-0.1
African Petroleum Producers' Organisation	-0.0	-0.0	-0.1	-0.1
Mine Health and Safety Council	-0.0	-0.1	-0.1	-0.2
African Diamond Producers Association	-0.0	-0.1	-0.1	-0.2
Industrial Development Corporation	-0.2	-0.3	-0.8	-1.3
Petroleum Agency South Africa	-0.5	-1.0	-2.4	-3.9
Mintek	-1.7	-3.5	-8.4	-13.6
Compensation of employees	-	-	-13.7	-13.7
Council for Geoscience	-3.5	-7.2	-17.1	-27.7
Goods and services	-12.0	-16.7	-27.6	-56.4
National Treasury	-118.9	-282.9	-886.9	-1 288.8
Provincial equitable share: Non-compensation of employees	-	-	-212.8	-212.8
Provincial equitable share: Compensation of employees	-118.9	-282.9	-674.1	-1 076.0
Public Works and Infrastructure	-125.9	-80.6	-186.2	-29 478.5
Independent Development Trust	50.0	-	-	50.0
Machinery and equipment	-0.0	-0.0	-0.0	-0.1
Agrément South Africa	-0.4	-0.4	-0.9	-1.7
Commonwealth War Graves Commission	-0.5	-0.4	-1.0	-2.0
Council for the Built Environment	-0.7	-0.6	-1.4	-2.7
Compensation of employees	-	-	-3.7	-3.7
Construction Industry Development Board	-1.1	-0.9	-2.1	-4.0
Industrial Development Corporation	-0.6	-1.2	-2.8	-4.6
Goods and services	-2.0	-4.1	-9.7	-15.8
Expanded public works programme integrated grant for provinces	-7.3	-4.5	-13.3	-25.1
Various institutions: Non-state sector programme	-120.7	-8.0	-19.1	-147.8
Property Management Trading Entity	-34.9	-54.1	-116.9	-205.9
Expanded public works programme integrated grant for municipalities	-7.7	-6.3	-15.1	-29 115.0
Science and Innovation	956.0	903.0	763.1	2 622.1
National Research Foundation: Square Kilometre Array (capital contribution to research)	994.9	989.4	974.8	2 959.1
Early retirement and voluntary exit programmes	2.9	-	-	2.9
National Research Foundation: Bilateral cooperation for global science development	-0.0	-0.1	-0.2	-0.4
Various institutions: Biofuels research	-0.1	-0.1	-0.3	-0.4
Various institutions: Global science (African multilateral agreements)	-0.1	-0.1	-0.3	-0.5
Various institutions: Energy grand challenge research	-0.1	-0.2	-0.4	-0.6
Human Sciences Research Council: Develop and monitor science and technology indicators	-0.1	-0.2	-0.4	-0.7
Various institutions: Local systems of innovation for the cold chain technologies project	-0.1	-0.2	-0.4	-0.7
Various institutions: Institutional and programme support research	-0.1	-0.2	-0.5	-0.7
International Centre for Genetic Engineering and Biotechnology	-0.1	-0.2	-0.5	-0.8
Various institutions: ICT	-0.1	-0.2	-0.5	-0.8
Machinery and equipment	-0.1	-0.2	-0.5	-0.9
National Research Foundation: Human resources development for science and engineering (economic competitiveness and support package)	-0.1	-0.2	-0.6	-0.9
Various institutions: Health innovation research	-0.1	-0.2	-0.6	-1.0
Various institutions: Space science research (economic competitiveness and support package)	-0.1	-0.3	-0.7	-1.1
Various institutions: Resource-based industries research and development	-0.2	-0.4	-0.9	-1.4
Various institutions: Advanced manufacturing technology strategy implementation	-0.2	-0.4	-0.9	-1.4

Table 1.7 Economic development (continued)

Function ⁱ by vote				
R million	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
Science and Innovation				
Academy of Science of South Africa	-0.2	-0.4	-0.9	-1.4
Various institutions: HIV and AIDS prevention and treatment technologies research	-0.2	-0.4	-0.9	-1.5
Various institutions: Policy development on human and social development dynamics	-0.2	-0.4	-1.0	-1.6
Various institutions: Environmental innovation	-0.2	-0.4	-1.0	-1.6
Various institutions: Astronomy research and development	-0.2	-0.4	-1.0	-1.7
Various institutions: Technology transfer offices (support for research units)	-0.2	-0.5	-1.2	-1.9
Various institutions: Hydrogen strategy research	-0.3	-0.5	-1.3	-2.1
Various institutions: Implementation of the bioeconomy strategy	-0.3	-0.5	-1.3	-2.1
Various institutions: Innovative research and development	-0.3	-0.6	-1.4	-2.2
Various institutions: Global science (international multilateral agreements)	-0.3	-0.6	-1.4	-2.3
National Research Foundation: Research and development in indigenous knowledge systems	-0.3	-0.6	-1.5	-2.4
Council for Scientific and Industrial Research: Mining research and development	-0.3	-0.6	-1.5	-2.5
Various institutions: Local manufacturing capacity research and technical support	-0.4	-0.8	-2.0	-3.3
Various institutions: Hydrogen strategy (capital)	-0.5	-1.1	-2.6	-4.1
Various institutions: Science awareness, research and initiatives to encourage youth participation in science	-0.5	-1.1	-2.7	-4.4
Various institutions: Emerging research areas	-0.7	-1.5	-3.5	-5.7
Compensation of employees	–	–	-5.8	-5.8
South African National Space Agency	-0.9	-1.9	-4.6	-7.4
Various institutions: Strategic science platforms for research and development	-1.3	-2.7	-6.4	-10.4
Goods and services	-1.6	-3.4	-8.1	-13.1
Human Sciences Research Council	-1.7	-3.5	-8.3	-13.5
Council for Scientific and Industrial Research: Cyberinfrastructure research and development	-1.7	-3.5	-8.4	-13.7
Various institutions: Innovation projects research	-2.1	-3.7	-8.9	-14.7
Technology Innovation Agency	-2.4	-5.4	-12.9	-20.8
National Research Foundation: South African research chairs initiative to develop human resources in science	-3.1	-6.4	-15.2	-24.7
Various institutions: Infrastructure projects for research and development	-4.8	-9.9	-23.5	-38.2
National Research Foundation: Human resources development for science and engineering	-5.0	-10.4	-24.8	-40.2
Council for Scientific and Industrial Research	-5.2	-10.9	-25.9	-42.0
National Research Foundation	-5.3	-11.0	-26.2	-42.5
Small Business Development	-13.5	-29.6	-74.6	-117.7
Goods and services	391.6	366.3	379.8	1 137.8
Machinery and equipment	1.4	1.5	1.5	4.4
Early retirement and voluntary exit programmes	0.8	–	–	0.8
Various institutions: Craft customised sector programme	-0.1	-0.1	-0.3	-0.5
Compensation of employees	–	–	-4.0	-4.0
Small Enterprise Development Finance Agency	-50.2	-21.5	-51.3	-123.0
Business Infrastructure Support	-138.6	-146.4	-157.5	-442.4
Various institutions: Asset assist	-218.4	-229.4	-242.8	-690.7
Tourism	-7.2	-22.4	-59.9	-89.5
Goods and services	-16.5	98.6	88.8	170.8
Buildings and other fixed structures	119.8	–	–	119.8
Early retirement and voluntary exit programmes	3.6	–	–	3.6
United Nations World Tourism Organisation	-0.0	-0.0	-0.1	-0.1
Bursaries for non-employees	-0.0	-0.0	-0.1	-0.2
National tourism careers expo	-0.0	-0.1	-0.1	-0.2
Machinery and equipment	-0.0	-0.1	-0.1	-0.2
Compensation of employees	–	–	-6.5	-6.5
Tourism incentive programme	-35.9	-35.3	-36.1	-107.3
South African Tourism	-78.0	-85.5	-105.6	-269.2
Trade, Industry and Competition	1 463.3	-96.6	-247.4	1 119.3
Industrial Development Corporation: Social employment fund	1 510.0	–	–	1 510.0
Compensation of employees	50.0	50.0	32.8	132.8
National Metrology Institute of South Africa: Operations	-0.9	46.8	47.2	93.1
Council for Scientific and Industrial Research: Aerospace industry	9.8	9.6	9.0	28.3
Various institutions: Export market and investment assistance	9.0	7.9	5.1	22.0

Table 1.7 Economic development (continued)

Function ⁱ by vote				
R million	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
Trade, Industry and Competition				
International Financial Reporting Standards Foundation	0.1	-0.0	-0.1	-0.0
Council for Geoscience	-0.0	-0.0	-0.0	-0.1
Black Business Council	-0.0	-0.0	-0.0	-0.1
United Nations: Treaty on the Prohibition of Nuclear Weapons	-0.0	-0.0	-0.0	-0.1
Protechnik Laboratories: Capital	-0.0	-0.0	-0.1	-0.1
Council for Scientific and Industrial Research	-0.0	-0.0	-0.1	-0.1
Treaty organisations for metrology	-0.0	-0.0	-0.1	-0.1
Software and other intangible assets	-0.0	-0.0	-0.1	-0.1
Protechnik Laboratories: Operations	-0.0	-0.0	-0.1	-0.2
Organisation for the Prohibition of Chemical Weapons	-0.0	-0.1	-0.1	-0.2
Automotive supply chain competitiveness initiative	-0.0	-0.1	-0.2	-0.3
World Intellectual Property Organisation	-0.0	-0.1	-0.2	-0.3
United Nations Industrial Development Organisation	-0.1	-0.1	-0.2	-0.4
National Productivity Institute	-0.1	-0.1	-0.3	-0.4
Council for Scientific and Industrial Research: National Foundry	-0.1	-0.1	-0.3	-0.5
Technology Network				
Various institutions: One-stop shop	-0.1	-0.2	-0.5	-0.8
World Trade Organisation	-0.1	-0.2	-0.5	-0.9
Industrial Development Corporation: Regional industrial development	-0.1	-0.3	-0.6	-1.0
Various institutions: Industrial development zones (other)	-0.1	-0.3	-0.7	-1.2
Machinery and equipment	-0.2	-0.4	-0.6	-1.2
Trade and industrial policy strategies	-0.2	-0.3	-0.8	-1.3
Companies Tribunal	-0.2	-0.4	-0.8	-1.4
National Gambling Board	-0.2	-0.4	-0.9	-1.5
Industrial Development Corporation: Downstream Steel Industry	-0.2	-0.4	-1.0	-1.7
Competitiveness Fund				
Various institutions: Support programme for industrial innovation	-0.2	-0.4	-1.0	-1.7
Competition Tribunal	-0.2	-0.5	-1.1	-1.8
Proudly South African campaign	-0.2	-0.5	-1.2	-2.0
Various institutions: Critical infrastructure programme (industrial parks)	-0.3	-0.5	-1.3	-2.1
Council for Scientific and Industrial Research: National Cleaner	-0.3	-0.6	-1.4	-2.3
Production Centre				
National Consumer Tribunal	-0.3	-0.6	-1.4	-2.3
Industrial Development Corporation: Tirisano Construction Fund Trust	-0.3	-0.6	-1.5	-2.4
National Consumer Commission	-0.4	-0.8	-1.9	-3.0
National Credit Regulator	-0.4	-0.9	-2.2	-3.5
Intsimbi future production technologies initiatives	-0.5	-0.9	-2.2	-3.6
International Trade Administration Commission	-0.6	-1.3	-3.1	-5.1
National Regulator for Compulsory Specifications	-0.8	-1.6	-3.9	-6.4
Various institutions: Critical infrastructure programme (bulk infrastructure)	-0.8	-1.7	-4.1	-6.6
Export Credit Insurance Corporation	-0.9	-1.9	-4.4	-7.2
South African National Accreditation System	-1.2	-2.7	-4.7	-8.6
South African Bureau of Standards	-1.9	-4.0	-9.6	-15.6
Competition Commission	-2.4	-4.9	-11.6	-18.8
Goods and services	-3.3	-6.4	-17.3	-27.0
Various institutions: Special economic zones	-4.9	-10.2	-24.4	-39.5
Various institutions: Services sector development incentives	-5.4	-11.2	-26.6	-43.1
National Metrology Institute of South Africa	–	-48.7	-51.5	-100.2
Various institutions: Manufacturing development incentives	-14.5	-30.1	-71.7	-116.3
Industrial Development Corporation: Sector programmes	-73.0	-76.2	-84.8	-234.0
Transport	-516.4	-171.4	-82.0	2 875.9
South African National Roads Agency: Non-toll network	160.8	382.1	3 014.3	3 557.2
Provincial roads maintenance grant: Disaster relief component	1 511.6	–	–	1 511.6
Development Bank of Southern Africa: Support for Infrastructure Fund operations (Cape Town container terminal)	883.4	91.1	–	974.5
Goods and services	30.0	24.2	10.8	64.9
Transport Economic Regulator	18.2	21.6	23.9	63.7
Machinery and equipment	10.0	8.4	7.3	25.7
Ports Regulator of South Africa	5.0	5.0	5.0	15.0
Early retirement and voluntary exit programmes	5.5	–	–	5.5
Transport Education and Training Authority	-0.0	-0.0	-0.0	-0.1
International Maritime Organisation	-0.0	-0.0	-0.1	-0.1
National Sea Rescue Institute	-0.0	-0.1	-0.1	-0.2
International Civil Aviation Organisation	-0.0	-0.1	-0.2	-0.3
African Civil Aviation Commission	-0.0	-0.1	-0.2	-0.3

Table 1.7 Economic development (continued)

Function ⁱ by vote				
R million	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
Transport				
Southern African Development Community Aviation Safety Organisation	-0.0	-0.1	-0.2	-0.3
Road Traffic Infringement Agency: Operations	-0.1	-0.1	-0.3	-0.4
Direct charge: International Oil Pollution Compensation Funds	-0.1	-0.2	-0.4	-0.6
Bursaries for non-employees	-0.1	-0.2	-0.4	-0.6
South African National Roads Agency: Single ticketing for public transport	-0.2	-0.3	-0.8	-1.3
Road Traffic Infringement Agency: Aarto rollout	-0.8	-1.8	-4.2	-6.8
Compensation of employees	–	–	-8.5	-8.5
Road Traffic Management Corporation	-1.1	-2.3	-5.5	-8.9
South African National Roads Agency: Gauteng freeway improvement project	-4.1	-8.5	-20.1	-32.7
South African National Roads Agency: Moloto Road upgrade	-5.4	-11.3	-26.8	-43.6
South African National Roads Agency: N2 Wild Coast project	-7.3	-15.1	-36.1	-58.5
South African Civil Aviation Authority: Operations	-94.4	-99.2	-104.9	-298.5
South African National Roads Agency	-43.2	-89.3	-212.7	-345.2
Provincial roads maintenance grant: Refurbishment component	-263.1	-58.0	-138.2	-459.2
Provincial roads maintenance grant: Roads maintenance component	-572.8	-126.3	-300.8	-999.9
Transnet: Budget facility for infrastructure (Cape Town container terminal phase 2B)	-888.0	-92.0	-96.1	-1 076.1
Debt takeovers	-1 260.0	-199.0	-2 186.7	-3 645.7
Water and Sanitation	-3 766.8	-2 817.4	3 948.3	-2 635.8
Development Bank of Southern Africa: Infrastructure Fund (operations, maintenance and management plan; phase 2D and 2F raw water pipeline; and water treatment works and reservoirs, among others)	580.0	700.0	–	1 280.0
Development Bank of Southern Africa: Infrastructure Fund (Mkhomazi water project – raw water component)	–	–	962.0	962.0
Vaal-Orange Catchment Management Agency	49.2	51.3	53.2	153.7
Limpopo-Olifants Catchment Management Agency	36.4	37.8	39.1	113.3
Software and other intangible assets	27.3	27.7	21.1	76.2
Early retirement and voluntary exit programmes	42.5	–	–	42.5
Mzimvubu-Tsitsikamma Catchment Management Agency	9.0	9.2	9.3	27.5
Pongola-Umzimkulu Catchment Management Agency	9.0	9.2	9.3	27.5
Inkomati-Usuthu Catchment Management Agency: Installation of bulk water meters	24.6	-0.9	-2.0	21.7
Water Trading Entity: Early retirement and voluntary exit programmes	16.6	–	–	16.6
Buildings and other fixed structures	3.4	-0.3	-0.7	2.4
Employee social benefits	0.8	0.5	0.2	1.5
Limpopo Watercourse Commission	-0.0	-0.0	-0.0	-0.1
Orange-Senqu River Commission	-0.0	-0.0	-0.1	-0.1
Incomati and Maputo Watercourse Commission	-0.0	-0.0	-0.1	-0.1
Energy and Water Sector Education and Training Authority	-0.0	-0.1	-0.2	-0.3
Bursaries for non-employees	-0.2	-0.3	-0.8	-1.3
Breede-Olifants Catchment Management Agency	-0.4	-0.8	-1.8	-2.9
Komati Basin Water Authority	-28.8	-30.0	-31.8	-90.6
Machinery and equipment	-35.3	-32.5	-28.8	-96.6
Goods and services	-16.7	-37.2	-62.2	-116.1
Compensation of employees	-66.8	-69.8	-99.0	-235.6
Water Trading Entity	-4 417.5	-3 481.2	3 081.6	-4 817.1
Net change to function baseline	-2 103.4	-2 934.9	2 225.0	-2 813.3

i. The estimate of the provincial equitable share that is allocated to this function is included. This amount is determined by provincial budgetary and legislative processes and is subject to change.

ii. Modifications made to the 2028/29 function indicative baseline throughout the 2026 Budget process are shown. The first estimates for 2028/29 are shown in italics. The fiscal framework shown in the Budget Review depicts the budget baseline as it stands at the end of the process.

iii. This table shows only the allocation of revenue from the National Revenue Fund for the function group. This differs from the presentation of the consolidated function group baseline shown in the Budget Review, which includes revenue generated through other sources.

Contingencies

A net amount of R78.7 billion over the next 3 years is provisionally allocated but not appropriated and will be confirmed for spending once certain requirements have been met. The details of these provisional allocations will be finalised either during the 2026 Adjustments Budget or the 2027 Budget and thereafter allocated to specific votes.

An additional R5 billion in 2026/27, R10.6 billion in 2027/28 and R17 billion in 2028/29 is set aside as a contingency reserve and not allocated in the budget for specific items. This is to accommodate changes in the economic environment and meet unforeseeable spending pressures.

Table 1.8 Contingencies

R million	2026/27	2027/28	2028/29	Total
Provisional allocations not appropriated	1 322	38 207	39 199	78 728
Contingency reserve	5 008	10 603	16 957	32 568
Total	6 330	48 810	56 157	111 297

Overview of expenditure for the MTEF period

The table below shows medium-term expenditure projections in 3 classification categories: consolidated government expenditure, main budget non-interest expenditure and the expenditure ceiling⁵.

Table 1.9 Expenditure for the MTEF period

R million	2026/27	2027/28	2028/29	Total	Average real growth (%)
Consolidated government expenditure	2 669 679	2 768 130	2 893 424	8 331 233	0.6%
<i>of which</i>					
Debt-service costs	432 449	451 450	469 321	1 353 220	
Contingency reserve	5 008	10 603	16 957	32 568	
Main budget non-interest expenditure	1 950 804	2 023 915	2 111 748	6 086 467	0.2%
<i>of which</i>					
National government	951 716	939 934	987 864	2 879 514	
Provincial government	810 481	845 863	872 437	2 528 781	
Local government	182 278	189 307	195 291	566 876	
Provisional allocations not appropriated	1 322	38 207	39 199	78 728	
Contingency reserve	5 008	10 603	16 957	32 568	
Expenditure ceiling	1 921 647	1 994 494	2 080 550	5 996 691	0.3%
<i>of which</i>					
National government	922 559	910 514	956 665	2 789 738	
Provincial government	810 481	845 863	872 437	2 528 781	
Local government	182 278	189 307	195 291	566 876	
Provisional allocations not appropriated	1 322	38 207	39 199	78 728	
Contingency reserve	5 008	10 603	16 957	32 568	

The details of the allocations of main budget expenditure to votes are discussed in the individual chapters, with summaries provided in the following tables.

⁵ The expenditure ceiling is the maximum allowable level of expenditure to which government has committed itself. It excludes payments directly financed by dedicated revenue flows, as well as payments not subject to policy oversight.

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Table 1. Main budget framework: 2022/23 to 2028/29

R million	Audited outcome			Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Revenue (National Revenue Fund)							
Tax revenue (gross)	1 686 697.4	1 740 870.0	1 855 270.1	2 006 947.4	2 126 961.6	2 248 628.4	2 376 152.9
Departmental and other receipts, and repayments	56 200.7	62 948.1	44 393.7	44 836.2	33 449.2	29 871.8	30 681.6
Less: Southern African Customs Union payments ¹	43 683.4	79 811.0	89 874.1	73 552.1	78 407.7	87 664.9	86 233.9
Total revenue	1 699 214.7	1 724 007.1	1 809 789.7	1 978 231.5	2 082 003.1	2 190 835.4	2 320 600.6
<i>Percentage of GDP</i>	<i>25.1%</i>	<i>24.2%</i>	<i>24.5%</i>	<i>25.5%</i>	<i>25.4%</i>	<i>25.4%</i>	<i>25.6%</i>
Expenditure							
Debt-service costs	308 459.1	356 109.9	385 843.7	420 609.6	432 448.7	451 449.8	469 321.2
<i>Percentage of GDP</i>	<i>4.6%</i>	<i>5.0%</i>	<i>5.2%</i>	<i>5.4%</i>	<i>5.3%</i>	<i>5.2%</i>	<i>5.2%</i>
Current payments ²	267 047.0	271 895.3	287 404.9	306 210.2	314 005.1	327 011.0	337 262.4
Transfers and subsidies	1 349 440.0	1 398 531.4	1 446 402.1	1 563 782.0	1 609 006.5	1 628 976.6	1 697 263.2
Payments for capital assets ²	16 429.5	17 246.0	16 603.1	19 986.0	15 674.3	15 041.9	15 468.7
Payments for financial assets	67 781.1	3 132.0	8 391.6	16 553.5	5 787.9	4 075.3	5 597.3
Provisional allocations not appropriated	—	—	—	—	1 322.2	38 206.8	39 199.5
Total	2 009 156.8	2 046 914.7	2 144 645.3	2 327 141.2	2 378 244.7	2 464 761.4	2 564 112.3
Contingency reserve	—	—	—	—	5 008.0	10 602.9	16 957.2
Total expenditure	2 009 156.8	2 046 914.7	2 144 645.3	2 327 141.2	2 383 252.8	2 475 364.3	2 581 069.5
<i>Percentage of GDP</i>	<i>29.7%</i>	<i>28.8%</i>	<i>29.0%</i>	<i>30.0%</i>	<i>29.1%</i>	<i>28.7%</i>	<i>28.4%</i>
Main budget balance³	-309 942.1	-322 907.6	-334 855.7	-348 909.7	-301 249.7	-284 528.9	-260 468.9
<i>Percentage of GDP</i>	<i>-4.6%</i>	<i>-4.5%</i>	<i>-4.5%</i>	<i>-4.5%</i>	<i>-3.7%</i>	<i>-3.3%</i>	<i>-2.9%</i>
GDP	6 768 189.0	7 114 369.0	7 398 860.0	7 756 745.8	8 188 089.8	8 615 135.9	9 077 256.4

1. Payments in terms of Southern African Customs Union agreements.

2. Excludes conditional grants to provinces and local government. These are included in transfers and subsidies.

3. A positive number reflects a surplus and a negative number reflects a deficit.

Table 2. Expenditure by national vote: 2022/23 to 2028/29

R million	Audited Outcome			Adjusted appropriation ¹
	2022/23	2023/24	2024/25	2025/26
1 The Presidency	542.7	662.0	643.1	754.8
2 Parliament	2 367.3	3 208.8	2 771.0	5 545.9
3 Cooperative Governance	110 709.1	116 800.1	124 324.6	132 624.1
4 Government Communication and Information System	723.9	738.4	744.0	829.3
5 Home Affairs	10 398.0	12 379.3	11 831.9	15 156.1
6 International Relations and Cooperation	6 707.6	7 268.3	7 011.1	7 309.1
7 National School of Government	220.1	218.2	216.0	228.7
8 National Treasury	30 761.4	27 457.0	25 304.7	34 840.3
9 Planning, Monitoring and Evaluation	474.2	475.7	459.2	514.1
10 Electricity and Energy	29 772.1	7 486.7	5 981.1	6 675.5
11 Public Service and Administration	515.7	507.6	509.8	565.6
12 Public Service Commission	278.9	299.3	288.5	317.8
13 Public Works and Infrastructure	7 910.2	8 304.0	7 570.4	7 647.7
14 Statistics South Africa	3 797.6	2 723.9	2 617.6	2 855.3
15 Traditional Affairs	174.5	186.8	181.3	195.5
16 Basic Education	29 426.7	29 961.2	32 544.5	38 258.3
17 Higher Education	109 274.7	107 713.2	112 633.8	116 441.7
18 Health	62 896.0	58 312.1	61 881.8	65 925.1
19 Social Development	241 721.9	259 300.3	275 628.0	295 225.1
20 Women, Youth and Persons with Disabilities	983.3	791.6	1 011.0	1 361.7
21 Civilian Secretariat for the Police Service	152.6	150.2	155.4	172.6
22 Correctional Services	26 429.2	27 185.2	28 436.1	29 223.2
23 Defence	58 006.9	55 861.9	57 994.1	59 072.2
24 Independent Police Investigative Directorate	359.0	364.1	370.4	428.6
25 Justice and Constitutional Development	20 356.5	20 845.7	21 618.3	22 945.2
26 Military Veterans	615.6	585.9	757.8	878.5
27 Office of the Chief Justice	1 294.9	1 339.4	1 512.6	1 620.1
28 Police	102 499.9	105 475.6	113 623.5	120 889.9
29 Agriculture	8 038.9	7 028.3	7 881.9	7 946.4
30 Communications and Digital Technologies	5 221.3	3 279.7	2 915.2	4 439.4
31 Employment and Labour	3 897.1	3 996.0	3 802.4	4 285.2
32 Forestry, Fisheries and the Environment	8 849.3	9 495.2	8 639.6	9 144.0
33 Human Settlements	32 857.5	31 226.9	32 849.6	34 915.3
34 Mineral and Petroleum Resources	2 304.3	2 512.2	2 942.8	2 860.6
35 Science, Technology and Innovation	9 120.9	10 472.1	9 072.7	9 397.7
36 Small Business Development	2 793.4	2 723.6	2 668.9	2 918.1
37 Sport, Arts and Culture	6 236.7	6 065.4	6 072.7	6 309.9
38 Tourism	2 473.7	2 372.3	2 252.1	2 434.9
39 Trade, Industry and Competition	10 539.8	10 440.6	9 287.0	11 128.6
40 Transport	103 009.6	78 014.8	84 957.0	106 942.8
41 Water and Sanitation	17 693.4	21 331.6	23 815.8	23 382.7
42 Land Reform and Rural Development	9 066.9	9 686.1	8 163.2	10 468.1
Total appropriation by vote	1 081 473.2	1 055 447.2	1 103 942.6	1 205 075.8
Plus:				
Direct charges against the National Revenue Fund				
President and deputy president salaries (The Presidency)	5.9	12.4	6.9	6.8
Members remuneration (Parliament)	538.2	542.9	692.4	553.1
Debt-service costs (National Treasury)	308 459.1	356 109.9	385 843.7	420 609.6
Provincial equitable share (National Treasury)	570 868.2	585 085.9	600 475.6	649 339.1
General fuel levy sharing with metropolitan municipalities (National Treasury)	15 334.8	15 433.5	16 126.6	16 849.1
National Revenue Fund payments (National Treasury)	263.3	1 093.1	2 147.4	6 252.8
Auditor-General of South Africa (National Treasury)	148.6	123.1	128.6	134.3
Guarantees, indemnities and securities: Land and Agricultural Development Bank of South Africa (National Treasury)	889.1	499.9	—	—
Public-sector-related pension, post-retirement medical and other benefits in terms of statutory and collective agreement obligations (National Treasury)	6 709.2	6 597.2	7 299.8	8 049.1
Guarantees, indemnities and securities: Payment to the South African Reserve Bank (National Treasury)	—	—	—	118.6
Guarantees, indemnities and securities: Denel (Defence)	204.7	—	—	—
Skills levy and sector education and training authorities (Higher Education)	20 808.9	22 424.5	24 137.4	25 978.6
Magistrates' salaries (Justice and Constitutional Development)	2 297.4	2 318.9	2 512.8	2 630.3
Judges' salaries (Office of the Chief Justice)	1 154.6	1 218.8	1 323.9	1 332.8
International Oil Pollution Compensation Funds (Transport)	1.5	7.6	7.8	13.7
Total direct charges against the National Revenue Fund	927 683.6	991 467.5	1 040 702.7	1 131 867.9
Provisional allocations not appropriated	—	—	—	—
Total	2 009 156.8	2 046 914.7	2 144 645.3	2 336 943.7
Contingency reserve	—	—	—	—
National government projected underspending	—	—	—	-7 491.2
Local government repayment to the National Revenue Fund	—	—	—	-2 311.3
Total	2 009 156.8	2 046 914.7	2 144 645.3	2 327 141.2

1. The 2025/26 adjusted appropriation includes allocations made in the 2026 Special Appropriation (2025/26 financial year) Bill tabled with this publication.

Table 2. Expenditure by national vote: 2022/23 to 2028/29

Revised estimate	Medium-term expenditure estimates				
2025/26	2026/27	2027/28	2028/29		R million
751.4	808.3	871.6	895.9	1	The Presidency
5 545.9	2 801.9	2 993.4	3 086.4	2	Parliament
130 312.9	135 009.9	141 530.2	145 928.8	3	Cooperative Governance
829.3	803.2	837.0	863.0	4	Government Communication and Information System
14 456.1	13 766.4	12 879.8	13 291.5	5	Home Affairs
7 299.1	7 227.1	7 475.6	7 707.9	6	International Relations and Cooperation
227.5	240.2	248.2	255.9	7	National School of Government
34 738.2	37 952.2	39 908.4	43 495.6	8	National Treasury
514.1	533.0	550.6	567.7	9	Planning, Monitoring and Evaluation
6 487.8	6 061.2	7 074.2	6 871.6	10	Electricity and Energy
542.9	596.7	616.1	635.3	11	Public Service and Administration
316.3	353.8	367.7	379.7	12	Public Service Commission
7 647.7	7 835.5	8 233.5	8 489.9	13	Public Works and Infrastructure
2 855.3	2 983.5	3 094.2	3 201.6	14	Statistics South Africa
195.5	342.8	265.5	274.4	15	Traditional Affairs
37 808.3	38 225.9	41 108.5	42 548.6	16	Basic Education
116 220.7	121 571.3	127 118.6	131 069.3	17	Higher Education
65 900.1	66 910.2	69 793.8	72 009.3	18	Health
290 189.1	302 405.0	277 272.9	286 620.6	19	Social Development
1 356.5	2 243.1	928.9	958.6	20	Women, Youth and Persons with Disabilities
172.6	181.4	189.4	195.3	21	Civilian Secretariat for the Police Service
29 223.2	30 939.6	31 854.0	32 844.0	22	Correctional Services
59 072.2	57 605.7	59 878.2	61 754.4	23	Defence
428.6	447.1	465.4	479.9	24	Independent Police Investigative Directorate
22 945.2	23 571.8	24 425.6	25 181.3	25	Justice and Constitutional Development
878.5	912.8	947.6	977.0	26	Military Veterans
1 599.5	2 006.6	2 128.9	2 200.4	27	Office of the Chief Justice
120 889.9	127 072.5	131 680.9	135 773.5	28	Police
7 946.4	7 841.9	8 150.6	8 405.2	29	Agriculture
4 439.4	2 549.0	2 649.2	2 731.5	30	Communications and Digital Technologies
4 226.8	4 578.2	4 138.9	4 267.5	31	Employment and Labour
9 144.0	9 127.4	9 851.2	10 157.4	32	Forestry, Fisheries and the Environment
34 795.3	26 972.2	27 180.4	27 212.1	33	Human Settlements
2 828.0	2 856.9	2 976.2	3 068.7	34	Mineral and Petroleum Resources
9 397.7	10 439.6	10 815.4	11 120.5	35	Science, Technology and Innovation
2 918.1	3 036.5	3 158.3	3 256.4	36	Small Business Development
6 307.9	6 617.3	6 460.9	6 663.5	37	Sport, Arts and Culture
2 434.9	2 540.6	2 640.6	2 722.7	38	Tourism
11 128.6	11 698.5	10 601.5	10 930.9	39	Trade, Industry and Competition
106 942.8	102 108.9	99 016.4	112 286.0	40	Transport
22 891.0	21 957.1	21 295.1	27 869.3	41	Water and Sanitation
10 468.1	10 355.2	10 715.1	11 048.1	42	Land Reform and Rural Development
1 195 273.4	1 214 088.0	1 214 388.4	1 270 297.1	Total appropriation by vote	
				Plus:	
				Direct charges against the National Revenue Fund	
6.8	8.5	8.9	9.2	President and deputy president salaries (The Presidency)	
553.1	542.7	567.4	585.0	Members remuneration (Parliament)	
420 609.6	432 448.7	451 449.8	469 321.2	Debt-service costs (National Treasury)	
649 339.1	670 322.7	698 625.7	720 409.3	Provincial equitable share (National Treasury)	
16 849.1	17 530.0	18 229.6	18 796.2	General fuel levy sharing with metropolitan municipalities (National Treasury)	
6 252.8	1 485.0	–	–	National Revenue Fund payments (National Treasury)	
134.3	139.8	145.3	149.9	Auditor-General of South Africa (National Treasury)	
–	–	–	–	Guarantees, indemnities and securities: Land and Agricultural Development Bank of South Africa (National Treasury)	
8 049.1	8 541.5	9 388.7	9 680.5	Public-sector-related pension, post-retirement medical and other benefits in terms of statutory and collective agreement obligations (National Treasury)	
118.6	–	–	–	Guarantees, indemnities and securities: Payment to the South African Reserve Bank (National Treasury)	
–	–	–	–	Guarantees, indemnities and securities: Denel (Defence)	
25 978.6	27 657.3	29 405.7	31 182.9	Skills levy and sector education and training authorities (Higher Education)	
2 630.3	2 751.2	2 875.4	2 964.7	Magistrates' salaries (Justice and Constitutional Development)	
1 332.8	1 392.9	1 455.0	1 501.6	Judges' salaries (Office of the Chief Justice)	
13.7	14.3	14.8	15.3	International Oil Pollution Compensation Funds (Transport)	
1 131 867.9	1 162 834.5	1 212 166.2	1 254 615.7	Total direct charges against the National Revenue Fund	
–	1 322.2	38 206.8	39 199.5	Provisional allocations not appropriated	
2 327 141.2	2 378 244.7	2 464 761.4	2 564 112.3	Total	
–	5 008.0	10 602.9	16 957.2	Contingency reserve	
–	–	–	–	National government projected underspending	
–	–	–	–	Local government repayment to the National Revenue Fund	
2 327 141.2	2 383 252.8	2 475 364.3	2 581 069.5	Total	

Table 3. Expenditure by economic classification: 2022/23 to 2028/29

R million	Audited outcome			Adjusted appropriation ¹
	2022/23	2023/24	2024/25	2025/26
Current payments				
Compensation of employees	188 543.3	194 812.0	206 270.5	217 628.7
Salaries and wages	157 081.9	162 064.3	170 137.5	179 346.8
Social contributions	31 461.3	32 747.7	36 133.0	38 281.9
Goods and services	78 231.3	76 787.3	80 802.9	89 887.3
Administrative fees	663.9	594.8	535.0	504.0
Advertising	405.9	347.5	368.2	620.9
Minor assets	414.2	362.0	184.1	662.5
Audit costs: External	712.4	660.8	664.3	760.1
Bursaries: Employees	107.1	106.6	121.9	141.4
Catering: Departmental activities	226.6	226.5	208.3	322.6
Communication	1 459.3	1 345.6	1 391.6	1 522.3
Computer services	6 716.9	8 591.4	8 320.6	12 329.7
Consultants: Business and advisory services	4 223.1	3 076.0	3 788.8	4 484.2
Infrastructure and planning services	144.5	255.8	267.6	485.9
Laboratory services	139.0	104.4	99.1	128.8
Legal services	1 046.9	1 323.1	1 346.2	1 217.1
Science and technological services	62.9	39.1	140.6	78.3
Contractors	7 242.6	7 022.9	6 856.3	7 636.3
Agency and support/outourced services	5 910.2	5 396.9	5 422.1	7 005.4
Entertainment	13.3	14.6	8.2	32.8
Fleet services (including government motor transport)	5 936.6	5 989.4	6 186.5	6 520.9
Inventory: Clothing material and accessories	645.5	449.2	663.6	662.4
Inventory: Farming supplies	1 068.9	680.9	1 076.8	640.7
Inventory: Food and food supplies	2 596.5	2 783.0	3 144.9	2 790.8
Inventory: Fuel, oil and gas	816.3	820.1	735.4	1 006.2
Inventory: Learner and teacher support material	1 088.9	1 264.8	1 427.7	1 604.0
Inventory: Materials and supplies	267.0	210.3	262.1	288.1
Inventory: Medical supplies	104.4	94.5	89.1	263.4
Inventory: Medicine	1 806.4	313.2	256.7	541.3
Inventory: Other supplies	403.7	412.5	880.5	1 391.8
Consumable supplies	1 461.0	1 360.6	1 252.1	1 439.7
Consumables: Stationery, printing and office supplies	1 466.1	1 609.5	1 502.0	2 176.0
Operating leases	11 738.3	11 197.5	12 807.3	12 030.6
Rental and hiring	148.5	88.6	381.8	71.1
Property payments	8 223.7	8 688.8	9 432.2	10 056.9
Transport provided: Departmental activity	208.1	203.7	375.9	240.8
Travel and subsistence	7 563.0	7 804.0	7 372.9	6 577.7
Training and development	889.1	631.8	582.3	857.7
Operating payments	1 802.6	2 175.7	2 172.7	1 858.3
Venues and facilities	508.1	541.3	477.7	936.6
Interest and rent on land	308 731.6	356 405.8	386 175.1	420 919.6
Interest (including interest on unitary payments)	308 687.2	356 356.1	386 113.1	420 875.2
Rent on land	44.4	49.8	62.0	44.3
Total current payments	575 506.1	628 005.2	673 248.6	728 435.6
Transfers and subsidies to:				
Provinces and municipalities	845 213.8	864 285.1	898 624.4	969 635.1
Provinces	694 203.7	706 333.3	730 708.1	788 862.9
Provincial revenue funds	694 132.3	706 258.1	730 634.6	788 778.0
Provincial agencies and funds	71.5	75.2	73.5	84.9
Municipalities	151 010.0	157 951.8	167 916.2	180 772.2
Municipal bank accounts	151 010.0	157 950.6	167 916.2	180 770.9
Municipal agencies and funds	0.0	1.3	-	1.3
Departmental agencies and accounts	156 399.1	168 672.8	169 317.3	178 471.1
Social security funds	20.1	8.7	17.0	15.1
Departmental agencies (non-business entities)	156 379.1	168 664.1	169 300.3	178 455.9
Higher education institutions	52 122.6	49 722.1	52 650.2	53 230.1
Foreign governments and international organisations	3 253.1	2 973.5	3 456.4	3 781.4
Public corporations and private enterprises	41 870.7	42 623.5	37 919.7	60 228.9
Public corporations	36 237.2	37 508.7	33 206.4	55 056.6
Subsidies on products or production	12 471.3	12 649.1	11 724.7	11 904.9
Other transfers to public corporations	23 765.9	24 859.6	21 481.7	43 151.7
Private enterprises	5 633.5	5 114.8	4 713.3	5 172.2
Subsidies on products or production	4 168.9	4 002.7	3 705.9	3 665.8
Other transfers to private enterprises	1 464.6	1 112.2	1 007.4	1 506.5
Non-profit institutions	3 319.3	3 523.0	3 261.1	3 231.2
Households	247 261.4	266 731.5	281 173.0	302 631.4
Social benefits	242 446.6	261 122.2	276 833.1	296 547.3
Other transfers to households	4 814.8	5 609.3	4 339.9	6 084.1
Total transfers and subsidies	1 349 440.0	1 398 531.4	1 446 402.1	1 571 209.2
Payments for capital assets				
Buildings and other fixed structures	9 126.4	11 476.5	10 242.6	15 593.3
Buildings	5 722.1	6 893.2	5 752.9	10 312.1
Other fixed structures	3 404.3	4 583.3	4 489.6	5 281.2
Machinery and equipment	5 209.3	4 841.7	4 914.8	4 353.1
Transport equipment	2 582.5	2 049.1	2 217.0	2 025.8
Other machinery and equipment	2 626.8	2 792.6	2 697.8	2 327.3
Heritage assets	57.8	64.2	120.2	66.6
Specialised military assets	-	5.3	2.7	20.6
Biological assets	7.6	12.7	2.7	6.8
Land and subsoil assets	1 302.8	410.1	725.3	402.6
Software and other intangible assets	725.5	435.4	594.8	302.5
Total payments for capital assets	16 429.5	17 246.0	16 603.1	20 745.5
Payments for financial assets	67 781.1	3 132.0	8 391.6	16 553.5
Provisional allocations not appropriated	-	-	-	-
Total	2 009 156.8	2 046 914.7	2 144 645.3	2 336 943.7
Contingency reserve	-	-	-	-
National government projected underspending	-	-	-	-7 491.2
Local government repayment to the National Revenue Fund	-	-	-	-2 311.3
Total	2 009 156.8	2 046 914.7	2 144 645.3	2 327 141.2

1. The 2025/26 adjusted appropriation includes allocations made in the 2026 Special Appropriation (2025/26 financial year) Bill tabled with this publication.

Table 3. Expenditure by economic classification: 2022/23 to 2028/29

Revised estimate	Medium-term expenditure estimates			R million
2025/26	2026/27	2027/28	2028/29	
217 175.9	229 134.0	239 589.5	246 214.6	
178 958.7	188 651.0	197 318.5	202 868.3	Current payments
38 217.2	40 483.1	42 271.0	43 346.3	Compensation of employees
88 724.3	84 518.0	87 047.5	90 671.4	Salaries and wages
510.0	683.1	612.0	626.1	Social contributions
619.0	485.8	512.4	522.7	Goods and services
672.3	720.4	715.1	741.4	Administrative fees
762.3	807.2	837.1	854.6	Advertising
139.0	209.6	225.5	233.8	Minor assets
320.6	300.3	308.3	326.4	Audit costs: External
1 524.5	1 511.0	1 564.8	1 622.0	Bursaries: Employees
11 694.3	9 733.0	10 136.2	10 721.4	Catering: Departmental activities
4 371.4	5 203.8	4 657.3	4 768.1	Communication
461.7	919.0	892.0	900.7	Computer services
128.8	147.7	165.4	173.5	Consultants: Business and advisory services
1 236.3	1 196.2	1 206.7	1 245.2	Infrastructure and planning services
78.3	73.1	56.3	61.3	Laboratory services
7 621.2	6 384.1	6 847.9	6 878.1	Legal services
7 012.1	5 540.9	5 261.3	5 435.8	Science and technological services
32.7	27.3	30.2	31.3	Contractors
6 520.0	6 572.1	6 950.2	7 291.3	Agency and support/outourced services
662.4	753.6	693.1	689.6	Entertainment
640.7	716.0	757.4	785.8	Fleet services (including government motor transport)
2 590.8	2 732.0	3 282.9	3 467.7	Inventory: Clothing material and accessories
1 006.2	893.1	918.3	913.3	Inventory: Farming supplies
1 604.0	1 382.0	1 438.3	1 483.1	Inventory: Food and food supplies
288.1	313.2	335.2	342.8	Inventory: Fuel, oil and gas
263.4	162.0	165.2	217.2	Inventory: Learner and teacher support material
541.3	538.3	596.0	672.4	Inventory: Materials and supplies
1 393.8	1 574.9	1 618.6	1 680.4	Inventory: Medical supplies
1 426.2	1 428.8	1 526.3	1 593.2	Inventory: Medicine
2 085.1	1 007.0	1 056.1	1 094.2	Inventory: Other supplies
11 914.1	12 434.6	12 898.2	13 355.1	Consumable supplies
70.2	58.0	58.7	62.0	Consumables: Stationery, printing and office supplies
9 996.2	10 221.7	10 651.8	11 513.4	Operating leases
241.0	198.3	204.7	211.3	Rental and hiring
6 603.2	6 203.0	6 221.3	6 395.0	Property payments
856.2	1 085.9	1 251.8	1 293.3	Transport provided: Departmental activity
1 891.3	1 761.9	1 844.6	1 906.1	Travel and subsistence
945.7	539.2	550.5	561.7	Training and development
20 919.6	432 801.8	451 823.7	469 697.6	Operating payments
420 875.2	432 733.8	451 756.2	469 630.4	Venues and facilities
44.3	68.0	67.5	67.2	Interest and rent on land
				Interest (including interest on unitary payments)
				Rent on land
726 819.8	746 453.9	778 460.7	806 583.6	Total current payments
967 323.8	992 984.1	1 035 462.6	1 068 030.5	Transfers and subsidies to:
788 862.9	810 569.6	845 958.4	872 535.7	Provinces and municipalities
788 778.0	810 480.6	845 863.4	872 437.0	Provinces
84.9	89.0	95.0	98.8	Provincial revenue funds
178 460.9	182 414.5	189 504.2	195 494.7	Provincial agencies and funds
178 459.6	182 413.3	189 503.0	195 493.5	Municipalities
1.3	1.2	1.3	1.2	Municipal bank accounts
178 471.1	189 279.2	192 980.0	208 607.3	Municipal agencies and funds
15.1	16.9	17.6	18.2	Departmental agencies and accounts
178 455.9	189 262.3	192 962.4	208 589.2	Social security funds
53 230.1	55 634.8	58 478.7	60 296.1	Departmental agencies (non-business entities)
3 709.3	3 397.9	3 587.8	3 700.6	Higher education institutions
60 221.1	53 654.8	50 078.3	58 244.9	Foreign governments and international organisations
55 051.1	48 406.4	44 616.1	52 608.6	Public corporations and private enterprises
11 904.9	14 207.8	14 395.3	14 962.9	Public corporations
43 146.2	34 198.6	30 220.8	37 645.7	Subsidies on products or production
5 170.0	5 248.4	5 462.2	5 636.3	Other transfers to public corporations
3 663.5	3 841.4	3 994.7	4 118.9	Private enterprises
1 506.5	1 406.9	1 467.5	1 517.4	Subsidies on products or production
3 231.2	3 264.9	3 379.1	3 441.2	Other transfers to private enterprises
297 595.4	310 790.8	285 010.1	294 942.6	Non-profit institutions
291 510.5	305 035.7	279 341.9	289 109.7	Households
6 084.9	5 755.1	5 668.3	5 832.9	Social benefits
				Other transfers to households
1 563 782.0	1 609 006.5	1 628 976.6	1 697 263.2	Total transfers and subsidies
14 931.2	10 417.4	9 675.4	9 953.2	Payments for capital assets
9 859.6	5 127.5	4 860.6	4 989.0	Buildings and other fixed structures
5 071.6	5 289.9	4 814.8	4 964.1	Buildings
4 253.6	4 325.2	4 411.3	4 554.1	Other fixed structures
2 015.8	2 182.0	2 199.4	2 281.0	Machinery and equipment
2 237.9	2 143.1	2 212.0	2 273.1	Transport equipment
66.6	51.6	45.2	31.4	Other machinery and equipment
20.6	22.8	22.8	23.7	Heritage assets
6.8	11.9	8.2	8.5	Specialised military assets
402.6	521.1	554.1	571.7	Biological assets
304.6	324.3	324.9	326.1	Land and subsoil assets
				Software and other intangible assets
19 986.0	15 674.3	15 041.9	15 468.7	Total payments for capital assets
16 553.5	5 787.9	4 075.3	5 597.3	Payments for financial assets
–	1 322.2	38 206.8	39 199.5	Provisional allocations not appropriated
2 327 141.2	2 378 244.7	2 464 761.4	2 564 112.3	Total
–	5 008.0	10 602.9	16 957.2	Contingency reserve
–	–	–	–	National government projected underspending
–	–	–	–	Local government repayment to the National Revenue Fund
2 327 141.2	2 383 252.8	2 475 364.3	2 581 069.5	Total

Table 4. Amounts to be appropriated from the National Revenue Fund and direct charges for 2026/27

Table 4: Amounts to be appropriated from the National Revenue Fund and direct charges for 2026/27							
	Voted and direct charges		Transfers and subsidies	Payments for capital assets	Payments for financial assets	Voted and direct charges	Increase/Decrease ¹
R million	2025/26			2026/27			
1 The Presidency	747.2	796.8	0.6	19.4	—	816.8	69.6
2 Parliament ²	3 586.9	2 689.1	624.6	31.0	—	3 344.6	-242.3
3 Cooperative Governance	131 129.2	4 081.9	130 365.7	562.3	—	135 009.9	3 880.7
4 Government Communication and Information System	820.3	535.1	262.5	5.7	—	803.2	-17.0
5 Home Affairs	11 060.0	7 004.4	6 568.2	193.8	—	13 766.4	2 706.4
6 International Relations and Cooperation	7 090.2	6 068.7	948.0	210.5	—	7 227.1	137.0
7 National School of Government	228.7	116.5	119.1	4.5	—	240.2	11.5
8 National Treasury	1 114 368.6	435 931.4	730 053.4	26.5	2 408.6	1 168 419.9	54 051.3
9 Planning, Monitoring and Evaluation	509.1	524.5	5.6	2.8	—	533.0	23.9
10 Electricity and Energy	6 669.3	905.7	5 150.6	4.9	—	6 061.2	-608.1
11 Public Service and Administration	564.7	524.2	64.5	7.9	—	596.7	32.0
12 Public Service Commission	302.0	351.4	2.3	0.1	—	353.8	51.8
13 Public Works and Infrastructure	7 623.0	1 389.7	6 434.5	11.4	—	7 835.5	212.5
14 Statistics South Africa	2 771.3	2 593.4	24.6	365.5	—	2 983.5	212.2
15 Traditional Affairs	195.5	290.5	50.4	1.9	—	342.8	147.3
16 Basic Education	35 489.2	3 353.5	34 436.5	436.0	—	38 225.9	2 736.7
17 Higher Education	142 447.7	14 095.5	134 883.7	249.4	—	149 228.6	6 781.0
18 Health	64 807.2	2 432.1	62 702.7	1 775.4	—	66 910.2	2 103.0
19 Social Development	294 055.6	987.5	301 401.9	15.6	—	302 405.0	8 349.4
20 Women, Youth and Persons with Disabilities	1 361.7	276.8	1 958.4	7.9	—	2 243.1	881.5
21 Civilian Secretariat for the Police Service	172.2	177.9	0.8	2.6	—	181.4	9.1
22 Correctional Services	29 222.0	29 218.5	1 238.6	482.5	—	30 939.6	1 717.7
23 Defence	57 183.7	51 088.2	5 733.4	784.1	—	57 605.7	422.0
24 Independent Police Investigative Directorate	428.6	436.6	1.3	9.2	—	447.1	18.6
25 Justice and Constitutional Development	25 367.8	21 857.6	3 836.3	629.0	—	26 323.0	955.2
26 Military Veterans	878.5	551.3	345.9	15.5	—	912.8	34.2
27 Office of the Chief Justice	2 752.9	3 093.0	110.0	196.5	—	3 399.5	646.6
28 Police	120 889.9	121 662.6	2 231.9	3 178.0	—	127 072.5	6 182.6
29 Agriculture	7 609.7	3 240.5	4 457.0	144.3	—	7 841.9	232.2
30 Communications and Digital Technologies	2 545.6	792.3	1 749.9	6.8	—	2 549.0	3.4
31 Employment and Labour	4 153.1	2 385.9	2 065.0	127.3	—	4 578.2	425.0
32 Forestry, Fisheries and the Environment	9 080.7	6 511.2	2 492.8	123.4	—	9 127.4	46.7
33 Human Settlements	34 042.8	1 229.5	25 388.9	353.8	—	26 972.2	-7 070.6
34 Mineral and Petroleum Resources	2 859.6	1 626.5	1 212.9	17.4	—	2 856.9	-2.7
35 Science, Technology and Innovation	9 063.7	722.0	9 695.8	21.8	—	10 439.6	1 375.9
36 Small Business Development	2 918.1	874.3	2 154.4	7.8	—	3 036.5	118.4
37 Sport, Arts and Culture	6 309.9	1 225.1	5 289.5	102.7	—	6 617.3	307.3
38 Tourism	2 434.9	969.4	1 446.1	125.1	—	2 540.6	105.7
39 Trade, Industry and Competition	11 071.7	2 090.0	9 588.9	19.6	—	11 698.5	626.8
40 Transport	95 705.8	2 059.1	96 667.0	17.8	3 379.3	102 123.1	6 417.4
41 Water and Sanitation	26 678.7	4 159.4	12 991.7	4 805.9	—	21 957.1	-4 721.7
42 Land Reform and Rural Development	9 820.6	5 534.0	4 250.5	570.7	—	10 355.2	534.6
Total	2 287 018.0	746 453.9	1 609 006.5	15 674.3	5 787.9	2 376 922.6	89 904.6

1. A positive number reflects an increase and a negative number reflects a decrease.

2. As this is only the executive's proposal for Parliament's budget, the economic classification disaggregation of the vote is not appropriated in the 2026 Appropriation Bill.

Table 5a. Conditional grants to provinces: 2022/23 to 2028/29¹

R million	Audited outcome			Adjusted appropriation	Revised estimate	Medium-term expenditure estimates		
	2022/23	2023/24	2024/25	2025/26		2026/27	2027/28	2028/29
3 Cooperative Governance	—	—	149.3	151.3	151.3	157.4	163.7	168.7
13 Public Works and Infrastructure	857.9	799.5	617.3	627.2	627.2	648.7	681.2	703.1
16 Basic Education	23 124.4	23 598.5	26 362.2	31 317.4	31 317.4	32 718.8	35 879.5	37 157.1
18 Health	56 251.5	52 743.4	56 357.9	58 609.4	58 609.4	60 350.5	63 047.6	65 053.4
29 Agriculture	2 294.4	2 166.0	2 556.6	2 793.6	2 793.6	2 396.5	2 619.4	2 702.1
33 Human Settlements	18 802.9	17 080.7	16 906.4	16 918.8	16 918.8	15 183.1	15 789.0	16 280.9
37 Sport, Arts and Culture	2 176.1	2 063.8	2 230.4	2 276.2	2 276.2	2 371.2	2 468.7	2 547.3
40 Transport	19 755.9	22 720.0	24 978.9	26 744.9	26 744.9	26 331.6	26 588.6	27 414.9
Total	123 263.2	121 171.8	130 159.0	139 438.9	139 438.9	140 157.8	147 237.6	152 027.7

1. Details are provided in the 2026 Division of Revenue Bill.

Table 5b. Conditional grants to municipalities: 2022/23 to 2028/29¹

R million	Audited outcome			Adjusted appropriation	Revised estimate	Medium-term expenditure estimates		
	2022/23	2023/24	2024/25	2025/26		2026/27	2027/28	2028/29
3 Cooperative Governance	21 762.8	19 721.8	20 003.2	21 191.9	21 191.9	19 294.4	21 891.3	22 571.7
8 National Treasury	2 379.6	2 384.6	2 424.0	4 395.9	4 395.9	10 245.6	11 065.3	13 562.7
10 Electricity and Energy	2 342.9	2 256.1	1 982.1	1 943.3	1 943.3	1 902.3	1 978.2	2 039.7
13 Public Works and Infrastructure	778.4	749.0	560.1	567.3	567.3	585.6	613.8	632.8
33 Human Settlements	11 677.8	11 655.4	13 220.3	13 967.4	13 967.4	8 496.4	7 970.5	7 404.0
40 Transport	6 127.9	6 309.5	6 200.2	7 670.1	7 670.1	5 842.6	4 646.2	3 887.4
41 Water and Sanitation	6 356.7	6 878.5	7 665.1	7 975.5	7 975.5	8 290.8	8 428.9	8 355.1
Total	51 426.0	49 954.8	52 055.0	57 711.5	57 711.5	54 657.6	56 594.3	58 453.3

1. Details are provided in the 2026 Division of Revenue Bill.

Table 6. Training expenditure per vote: 2022/23 to 2028/29

R million	Audited outcome			Adjusted appropriation	Medium-term expenditure estimates		
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
1 The Presidency	1.7	2.8	0.9	2.9	3.0	3.1	3.3
2 Parliament	10.9	35.2	6.7	28.5	19.2	20.8	21.4
3 Cooperative Governance	1.0	1.6	1.7	4.5	4.7	4.9	5.1
4 Government Communication and Information System	0.9	0.9	3.0	1.3	3.2	3.6	4.1
5 Home Affairs	4.8	27.2	28.8	43.4	2.4	2.4	2.6
6 International Relations and Cooperation	3.4	2.7	3.6	3.0	3.5	4.0	4.0
7 National School of Government	0.5	0.6	0.9	0.7	0.8	0.8	0.8
8 National Treasury	2.4	4.7	9.8	7.0	7.5	7.8	8.4
9 Planning, Monitoring and Evaluation	2.4	1.3	0.7	1.8	1.6	1.9	1.9
10 Electricity and Energy	0.6	1.2	1.0	1.7	1.8	1.7	1.7
11 Public Service and Administration	3.7	2.8	1.5	4.5	3.7	3.9	4.2
12 Public Service Commission	1.2	0.2	0.1	1.4	1.6	1.7	1.7
13 Public Works and Infrastructure	2.5	2.8	3.2	4.7	4.3	4.5	4.7
14 Statistics South Africa	5.4	3.6	0.9	7.0	6.9	7.3	7.6
15 Traditional Affairs	0.4	0.4	0.0	1.1	1.0	1.1	1.1
16 Basic Education	1.8	1.7	1.8	2.1	2.2	2.3	2.3
17 Higher Education	3.3	3.0	3.5	3.9	4.1	4.2	4.3
18 Health	4.0	5.8	5.7	7.4	7.8	8.1	8.3
19 Social Development	3.5	5.9	3.1	9.3	9.8	10.1	10.4
20 Women, Youth and Persons with Disabilities	1.0	0.5	0.8	0.8	0.7	0.8	0.8
21 Civilian Secretariat for the Police Service	0.2	1.6	1.5	1.0	1.0	1.1	1.1
22 Correctional Services	162.2	142.3	130.4	252.6	264.2	266.4	269.0
23 Defence	204.7	125.4	162.7	233.7	164.7	150.1	160.5
24 Independent Police Investigative Directorate	1.0	1.1	1.4	1.8	1.9	2.2	2.2
25 Justice and Constitutional Development	12.9	16.4	12.8	33.4	37.0	38.6	40.3
26 Military Veterans	0.1	0.9	1.8	0.6	0.7	0.7	0.8
27 Office of the Chief Justice	3.6	4.3	9.5	9.8	10.4	10.8	11.0
28 Police	2 826.1	2 911.3	2 591.7	2 410.2	2 430.6	2 510.9	2 601.6
29 Agriculture	17.0	10.5	93.1	42.6	29.6	26.3	27.3
30 Communications and Digital Technologies	0.7	1.1	0.7	3.3	3.5	3.6	3.7
31 Employment and Labour	5.7	5.2	5.1	16.4	17.3	18.0	18.5
32 Forestry, Fisheries and the Environment	2.8	6.2	52.3	19.1	28.7	29.7	106.5
33 Human Settlements	1.0	1.4	1.3	6.3	6.6	6.9	7.2
34 Mineral and Petroleum Resources	1.8	4.7	3.1	17.1	2.2	2.3	2.4
35 Science, Technology and Innovation	2.6	2.5	2.0	10.8	11.1	11.5	11.7
36 Small Business Development	1.4	2.4	2.1	0.9	0.9	0.9	1.0
37 Sport, Arts and Culture	1.1	1.8	2.2	10.8	5.1	5.4	5.6
38 Tourism	2.9	4.4	3.9	5.5	4.6	5.8	6.2
39 Trade, Industry and Competition	1.0	2.5	2.1	1.5	2.5	2.8	2.9
40 Transport	5.1	3.7	6.1	9.5	10.1	11.5	12.0
41 Water and Sanitation	149.3	8.3	11.5	25.5	30.8	32.4	33.0
42 Land Reform and Rural Development	58.9	136.1	0.1	60.0	60.6	62.2	117.9
Total	3 517.6	3 498.9	3 175.3	3 309.1	3 214.0	3 294.7	3 541.0

Table 7a. Infrastructure expenditure per vote: 2022/23 to 2028/29¹

R million	Audited outcome			Adjusted appropriation	Medium-term expenditure estimates		
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
2 Parliament	68.0	1 000.0	500.0	896.8	–	–	–
3 Cooperative Governance	17 928.1	17 514.2	18 315.6	19 623.3	20 747.3	21 685.6	22 131.0
4 Government Communication and Information System	0.0	0.0	0.1	–	–	–	–
5 Home Affairs	56.0	325.3	63.7	110.8	162.9	105.5	116.8
6 International Relations and Cooperation	32.1	27.9	31.7	114.5	207.0	232.0	238.4
8 National Treasury	1 293.1	1 346.0	1 290.6	1 116.0	1 795.6	1 792.7	1 904.8
9 Planning, Monitoring and Evaluation	0.0	0.0	0.0	–	–	–	–
10 Electricity and Energy	5 707.8	5 550.4	3 942.5	3 971.5	3 495.0	4 450.7	4 478.1
13 Public Works and Infrastructure	589.7	646.1	693.2	508.3	529.2	552.3	577.1
16 Basic Education	14 922.9	14 426.7	15 838.1	17 695.1	17 400.6	17 370.9	17 910.8
17 Higher Education	4 661.0	1 183.8	3 410.0	1 983.8	2 011.8	2 971.1	3 063.4
18 Health	8 255.0	9 004.5	8 867.4	10 333.9	9 457.0	9 866.5	10 047.9
19 Social Development	–	4.3	1.8	–	–	–	–
21 Civilian Secretariat for the Police Service	1.1	–	–	–	–	–	–
22 Correctional Services	370.9	396.8	485.6	387.2	403.6	420.6	473.1
23 Defence	749.1	510.9	118.9	394.4	382.9	383.4	389.3
25 Justice and Constitutional Development	476.0	454.3	411.9	507.6	463.4	479.8	494.0
27 Office of the Chief Justice	0.0	0.1	–	–	–	–	–
28 Police	443.5	663.4	668.7	670.2	695.4	772.3	807.0
29 Agriculture	40.8	–	–	146.7	151.4	238.1	70.5
31 Employment and Labour	39.7	19.7	10.9	68.9	77.9	81.1	83.6
32 Forestry, Fisheries and the Environment	49.2	13.7	15.2	22.4	22.0	21.8	22.2
33 Human Settlements	30 792.8	29 554.4	308.4	32 843.9	25 350.6	24 991.4	24 955.1
34 Mineral and Petroleum Resources	0.9	0.0	–	2.5	2.6	2.7	2.7
35 Science, Technology and Innovation	1 390.8	2 041.3	1 725.0	1 347.3	2 334.1	2 465.9	2 528.6
37 Sport, Arts and Culture	286.3	190.6	181.5	272.7	190.3	318.0	309.8
38 Tourism	139.9	115.0	61.8	104.7	119.8	–	–
39 Trade, Industry and Competition	614.6	1 025.5	236.5	1 129.3	1 162.9	1 209.3	1 252.0
40 Transport	41 697.6	45 933.1	44 043.0	44 759.6	51 457.9	51 146.1	52 561.6
41 Water and Sanitation	13 644.8	17 503.9	15 062.8	22 116.0	17 015.4	16 224.3	21 677.2
42 Land Reform and Rural Development	438.1	402.1	265.0	230.7	238.8	452.1	473.0
Total	144 689.7	149 853.8	116 549.9	161 358.1	155 875.5	158 234.1	166 568.2

Table 7b. Nature of infrastructure investment: 2022/23 to 2028/29¹

R million	Audited outcome			Adjusted appropriation	Medium-term expenditure estimates		
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
New infrastructure assets	5 611.1	5 884.8	5 194.1	6 775.9	4 935.1	4 932.2	5 265.3
Existing infrastructure assets	3 566.0	5 955.6	5 303.9	7 250.6	5 371.7	5 387.7	5 158.0
Upgrading and additions	2 258.0	2 968.4	2 708.0	3 294.8	3 263.4	3 263.1	3 279.1
Rehabilitation, renovations and refurbishment	1 000.0	2 337.4	2 091.5	3 352.7	1 796.2	1 821.5	1 605.1
Maintenance and repair	308.0	649.9	504.3	603.2	312.1	303.0	273.9
Infrastructure transfers	135 512.6	138 013.4	106 052.0	147 331.5	145 568.7	147 914.3	156 144.9
Current	610.1	651.8	693.2	537.7	529.2	552.3	1 163.2
Capital	134 902.5	137 361.6	105 358.8	146 793.8	145 039.5	147 362.1	154 981.7
Total Infrastructure	144 689.7	149 853.8	116 549.9	161 358.1	155 875.5	158 234.1	166 568.2
<i>Current infrastructure²</i>	918.1	1 301.7	1 197.5	1 141.0	841.3	855.3	1 437.0
<i>Capital infrastructure³</i>	143 771.6	148 552.1	115 352.4	160 217.1	155 034.2	157 378.9	165 131.1

1. Amounts include mega infrastructure projects and programmes for which the total cost is at least R1 billion over the project life cycle; large projects and programmes for which the total cost is at least R250 million but less than R1 billion over the project life cycle; and small projects and programmes for which the total cost is less than R250 million over the project life cycle. Amounts also include infrastructure transfers to other spheres, agencies and entities, and maintenance and repair projects.
2. Current infrastructure refers to the maintenance and repairs of existing infrastructure assets and is aimed at maintaining the capacity and effectiveness of an asset at the designed level.
3. Capital infrastructure refers to the construction, replacement, upgrading, rehabilitation, renovation and refurbishment of infrastructure resulting in a new asset, or an increase in the capacity, effectiveness and value of an existing asset.

Table 8. Personnel expenditure per vote: 2022/23 to 2028/29

R million	Audited outcome			Adjusted appropriation	Revised estimate	Medium-term expenditure estimates			Average personnel expenditure growth rate (%)
	2022/23	2023/24	2024/25	2025/26		2026/27	2027/28	2028/29	2022/23 - 2028/29
1 The Presidency	342.0	388.7	403.7	456.2	452.8	520.4	591.8	607.4	10.0%
2 Parliament	1 534.5	1 508.0	1 699.6	1 804.5	1 804.5	1 917.0	2 076.2	2 140.7	5.7%
3 Cooperative Governance	346.4	355.5	372.7	451.5	451.5	472.4	493.9	509.2	6.6%
4 Government Communication and Information System	286.5	281.0	287.4	311.1	311.1	324.5	339.2	349.7	3.4%
5 Home Affairs	3 903.6	3 525.0	3 792.4	4 232.6	4 232.6	4 397.4	4 596.6	4 739.4	3.3%
6 International Relations and Cooperation	3 057.5	3 316.6	3 270.0	3 235.9	3 235.9	3 384.8	3 537.9	3 647.9	3.0%
7 National School of Government	54.6	58.4	64.0	66.5	65.3	69.5	72.7	74.9	5.4%
8 National Treasury	850.4	905.6	970.6	1 074.3	1 050.9	1 147.8	1 200.2	1 237.5	6.5%
9 Planning, Monitoring and Evaluation	321.1	326.3	325.5	347.8	347.8	388.8	406.4	419.0	4.5%
10 Electricity and Energy	265.3	277.5	280.4	358.6	315.5	387.7	404.9	417.5	7.8%
11 Public Service and Administration	277.2	281.9	284.1	307.8	292.2	322.0	336.5	347.0	3.8%
12 Public Service Commission	206.7	227.7	219.4	243.8	242.3	275.0	287.4	296.9	6.2%
13 Public Works and Infrastructure	514.2	524.6	546.3	644.4	644.4	683.1	713.3	735.4	6.1%
14 Statistics South Africa	1 702.8	1 738.1	1 666.0	1 822.9	1 822.9	1 910.1	1 996.5	2 058.5	3.2%
15 Traditional Affairs	86.2	90.9	92.8	106.3	106.3	144.1	150.6	155.7	10.4%
16 Basic Education	549.9	583.7	608.7	679.7	679.7	699.6	731.3	754.0	5.4%
17 Higher Education	10 251.8	11 002.8	11 481.7	12 524.1	12 334.6	13 309.8	13 912.5	14 344.9	5.8%
18 Health	761.0	614.9	639.3	744.3	719.3	779.4	815.3	840.6	1.7%
19 Social Development	512.9	521.8	527.8	575.1	575.1	614.7	649.4	669.6	4.5%
20 Women, Youth and Persons with Disabilities	117.2	126.4	125.9	143.0	137.8	145.9	152.5	157.2	5.0%
21 Civilian Secretariat for the Police Service	107.7	113.1	115.7	130.0	130.0	141.8	148.5	153.1	6.0%
22 Correctional Services	18 238.0	18 961.5	19 426.2	20 518.8	20 518.8	21 636.1	23 018.3	23 200.1	4.1%
23 Defence	34 660.6	35 307.1	37 654.7	36 703.1	36 703.1	37 744.7	39 357.4	40 580.6	2.7%
24 Independent Police Investigative Directorate	224.4	239.0	249.2	293.6	293.6	309.0	321.4	331.3	6.7%
25 Justice and Constitutional Development	12 983.3	13 664.3	14 361.6	15 343.3	15 343.3	16 431.5	17 174.7	17 708.5	5.3%
26 Military Veterans	124.8	118.6	120.4	133.5	133.5	158.5	167.7	172.9	5.6%
27 Office of the Chief Justice	1 869.8	2 011.6	2 149.9	2 248.6	2 228.0	2 395.2	2 535.5	2 632.5	5.9%
28 Police	80 864.1	83 795.1	90 640.4	96 862.5	96 862.5	102 281.5	106 562.8	109 572.3	5.2%
29 Agriculture	1 420.8	1 399.1	1 419.6	1 605.9	1 605.9	1 664.7	1 740.7	1 794.8	4.0%
30 Communications and Digital Technologies	265.0	270.7	273.2	287.9	287.9	347.1	362.8	374.0	5.9%
31 Employment and Labour	1 351.6	1 395.4	1 344.2	1 556.4	1 504.7	1 671.9	1 715.8	1 769.1	4.6%
32 Forestry, Fisheries and the Environment	2 060.7	2 133.1	2 163.6	2 385.3	2 385.3	2 501.5	2 614.8	2 696.0	4.6%
33 Human Settlements	370.8	389.8	383.4	456.3	444.3	477.2	498.8	514.3	5.6%
34 Mineral and Petroleum Resources	819.4	855.9	893.3	905.6	905.6	947.5	990.8	1 021.6	3.7%
35 Science, Technology and Innovation	340.5	367.3	374.3	386.7	386.7	404.4	422.7	435.9	4.2%
36 Small Business Development	144.4	181.5	218.4	263.5	263.5	277.1	289.6	298.6	12.9%
37 Sport, Arts and Culture	353.4	375.7	397.1	434.4	432.4	454.6	475.1	489.7	5.6%
38 Tourism	353.3	364.4	377.2	432.9	432.9	451.8	472.2	486.9	5.5%
39 Trade, Industry and Competition	1 046.4	1 042.2	1 004.2	1 118.3	1 118.3	1 240.6	1 294.4	1 333.1	4.1%
40 Transport	535.8	566.4	599.5	640.9	640.9	664.6	694.6	716.2	5.0%
41 Water and Sanitation	1 812.9	1 832.6	1 890.3	2 047.6	1 989.1	2 195.1	2 294.4	2 365.7	4.5%
42 Land Reform and Rural Development	2 653.8	2 772.5	2 556.1	2 743.4	2 743.4	2 843.9	2 971.6	3 064.0	2.4%
Total	188 543.3	194 812.0	206 270.5	217 628.7	217 175.9	229 134.0	239 589.5	246 214.6	4.5%

Table 9. Personnel numbers and unit cost per vote: 2024/25 to 2028/29

		Number of posts estimated for 31 March 2026		Number and cost of personnel posts filled/ planned for on funded establishment										Average person- nel growth rate (%)	Average unit cost growth rate (%)	
		Number of funded posts	Number of posts addi- tional to the establish- ment	Actual		Revised estimate		Medium-term expenditure estimate								2025/26 - 2028/29
				2024/25		2025/26		2026/27		2027/28		2028/29				
				Number	Unit cost	Number	Unit cost	Number	Unit cost	Number	Unit cost	Number	Unit cost			
1	The Presidency	633	42	508	795	534	849	569	915	608	973	594	1 022	3.7%	6.4%	
2	Parliament	1 623	—	1 623	1 047	1 900	950	2 085	919	2 233	930	2 296	932	6.5%	-0.6%	
3	Cooperative Governance	447	9	447	834	515	876	512	923	504	979	487	1 046	-1.9%	6.1%	
4	Government Communication and Information System	500	3	426	674	422	737	416	781	421	805	414	845	-0.6%	4.7%	
5	Home Affairs	7 275	11	7 286	521	11 644	363	11 933	369	12 434	370	12 576	377	2.6%	1.2%	
6	International Relations and Cooperation	2 964	13	3 116	1 049	3 587	902	3 361	1 007	3 244	1 091	3 431	1 063	-1.5%	5.6%	
7	National School of Government	80	915	80	800	82	798	95	735	94	775	93	808	4.3%	0.4%	
8	National Treasury	1 154	108	1 116	870	1 156	909	1 197	959	1 187	1 012	1 162	1 065	0.2%	5.4%	
9	Planning, Monitoring and Evaluation	334	3	409	796	398	874	425	915	420	968	405	1 035	0.6%	5.8%	
10	Electricity and Energy	342	7	359	782	341	925	391	980	387	1 034	376	1 096	3.3%	5.8%	
11	Public Service and Administration	420	16	420	677	403	725	418	770	415	811	408	852	0.4%	5.5%	
12	Public Service Commission	257	8	272	808	272	891	273	1 008	271	1 059	269	1 105	-0.4%	7.4%	
13	Public Works and Infrastructure	762	23	676	808	729	884	737	927	733	973	715	1 029	-0.6%	5.2%	
14	Statistics South Africa	3 301	—	2 581	645	2 527	721	2 435	784	2 341	853	2 305	893	-3.0%	7.4%	
15	Traditional Affairs	115	—	116	800	127	837	176	819	174	866	170	917	10.2%	3.1%	
16	Basic Education	819	28	752	809	789	861	770	908	766	955	753	1 001	-1.5%	5.1%	
17	Higher Education	27 844	437	31 001	370	30 193	409	30 545	436	30 538	456	30 457	471	0.3%	4.9%	
18	Health	982	36	841	760	894	805	950	820	947	861	933	901	1.5%	3.8%	
19	Social Development	663	37	731	722	738	779	747	823	749	867	737	909	0.0%	5.3%	
20	Women, Youth and Persons with Disabilities	142	9	137	919	141	979	157	930	159	960	155	1 011	3.4%	1.1%	
21	Civilian Secretariat for the Police Service	201	—	167	693	173	753	179	793	179	830	177	863	1.0%	4.6%	
22	Correctional Services	39 639	2 020	39 248	495	37 396	549	37 356	579	37 601	612	36 006	644	-1.3%	5.5%	
23	Defence	70 924	—	68 408	550	70 872	518	74 004	510	74 951	525	74 932	542	1.9%	1.5%	
24	Independent Police Investigative Directorate	476	44	387	644	438	671	440	702	433	742	408	811	-2.3%	6.5%	
25	Justice and Constitutional Development	23 998	662	24 152	595	24 415	628	25 018	657	24 753	694	24 065	736	-0.5%	5.4%	
26	Military Veterans	169	48	152	790	199	671	286	555	287	585	271	639	10.8%	-1.6%	
27	Office of the Chief Justice	2 726	70	2 591	830	2 470	902	2 616	916	2 669	950	2 653	992	2.4%	3.2%	
28	Police	188 018	—	187 681	483	188 018	515	188 018	544	188 018	567	188 018	583		4.2%	
29	Agriculture	2 338	172	2 200	645	2 329	690	2 288	728	2 265	769	2 213	811	-1.7%	5.6%	
30	Communications and Digital Technologies	346	3	302	905	307	938	346	1 003	342	1 060	338	1 106	3.3%	5.7%	
31	Employment and Labour	2 842	215	3 308	406	3 694	407	3 935	425	3 819	449	3 640	486	-0.5%	6.1%	
32	Forestry, Fisheries and the Environment	4 318	398	3 942	549	3 947	604	3 940	635	3 917	668	3 840	702	-0.9%	5.1%	
33	Human Settlements	528	—	564	680	564	788	577	828	574	870	564	912	0.0%	5.0%	
34	Mineral and Petroleum Resources	1 154	11	1 265	706	1 150	788	1 148	825	1 142	868	1 124	909	-0.8%	4.9%	
35	Science, Technology and Innovation	500	—	382	980	377	1 026	376	1 076	374	1 130	362	1 205	-1.4%	5.5%	
36	Small Business Development	418	99	310	705	328	804	339	817	330	878	315	949	-1.4%	5.7%	
37	Sport, Arts and Culture	673	98	603	658	602	718	629	723	627	757	616	795	0.8%	3.5%	
38	Tourism	514	—	448	842	488	888	484	933	479	985	469	1 038	-1.3%	5.3%	
39	Trade, Industry and Competition	1 399	33	1 097	916	1 101	1 016	1 177	1 054	1 178	1 099	1 175	1 135	2.2%	3.8%	
40	Transport	781	46	802	747	773	829	764	870	711	977	692	1 035	-3.6%	7.7%	
41	Water and Sanitation	4 875	572	3 001	630	2 578	772	2 680	819	2 643	868	2 580	917	0.0%	5.9%	
42	Land Reform and Rural Development	3 748	32	3 558	718	3 786	725	3 748	759	3 723	798	3 641	842	-1.3%	5.1%	
Total		401 242	6 228	397 464	30 653	403 394	32 273	408 536	33 478	409 639	35 275	406 834	37 028	0.3%	4.7%	

Table 10. Departmental receipts per vote: 2022/23 to 2028/29¹

R million	Audited outcome			Adjusted estimate	Revised estimate	Medium-term receipts estimates		
	2022/23	2023/24	2024/25	2025/26		2026/27	2027/28	2028/29
1 The Presidency	0.7	0.6	0.4	0.6	0.6	0.4	0.4	0.4
2 Parliament	12.0	73.0	110.0	113.0	114.0	46.4	26.0	29.0
3 Cooperative Governance	9.4	7.4	5.2	3.4	3.4	3.6	3.7	3.8
4 Government Communication and Information System	1.3	6.5	13.6	3.5	3.5	0.7	0.7	0.7
5 Home Affairs	1 029.1	1 253.7	1 415.8	2 523.1	2 523.1	2 120.5	2 227.6	2 339.9
6 International Relations and Cooperation	186.2	70.5	191.6	72.0	72.0	82.0	83.8	86.4
7 National School of Government	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4
8 National Treasury	14 039.2	31 721.4	18 960.3	10 721.9	18 254.8	4 449.3	5 286.4	5 499.6
9 Planning, Monitoring and Evaluation	4.0	4.1	1.9	0.3	0.4	0.4	0.5	0.5
10 Electricity and Energy	0.5	0.3	0.3	0.3	0.3	0.3	0.3	0.3
11 Public Service and Administration	0.3	0.5	1.2	0.6	0.6	0.9	0.9	1.0
12 Public Service Commission	0.4	0.4	0.3	0.1	0.2	0.4	0.4	0.4
13 Public Works and Infrastructure	33.3	32.2	17.2	7.6	7.6	1.7	1.7	1.8
14 Statistics South Africa	2.7	1.8	2.2	1.4	1.4	1.1	1.1	1.1
15 Traditional Affairs	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1
16 Basic Education	12.1	12.0	11.9	15.4	15.4	6.3	6.6	6.6
17 Higher Education	47.1	16.7	876.2	18.4	18.4	19.3	20.3	20.9
18 Health	1 165.7	139.2	660.6	249.4	249.3	13.5	13.9	14.1
19 Social Development	332.1	59.4	42.0	32.1	32.1	35.4	37.2	39.1
20 Women, Youth and Persons with Disabilities	0.4	0.5	0.6	0.2	0.2	0.1	0.1	0.1
21 Civilian Secretariat for the Police Service	0.2	0.0	0.2	0.1	0.1	0.1	0.1	0.1
22 Correctional Services	148.1	232.7	216.5	234.0	234.0	245.9	252.0	262.6
23 Defence	1 263.5	1 266.0	2 028.1	1 345.7	1 345.7	1 373.0	1 400.4	1 428.4
24 Independent Police Investigative Directorate	0.3	2.0	3.6	0.4	0.4	1.2	0.4	0.4
25 Justice and Constitutional Development	503.0	498.2	556.2	521.5	521.5	575.8	601.6	611.3
26 Military Veterans	0.4	3.1	2.2	0.7	0.7	0.8	0.8	1.0
27 Office of the Chief Justice	3.9	2.7	2.3	4.4	4.4	4.5	4.6	4.6
28 Police	762.0	750.4	806.0	701.8	701.8	596.4	612.5	629.8
29 Agriculture	294.6	273.0	354.9	332.7	332.7	342.1	354.4	367.1
30 Communications and Digital Technologies	6.0	16.7	3.2	543.6	543.6	2.6	2.6	2.6
31 Employment and Labour	19.0	21.7	33.0	31.0	31.0	33.6	35.3	37.3
32 Forestry, Fisheries and the Environment	86.9	70.6	81.0	33.6	30.6	83.8	84.0	84.0
33 Human Settlements	1.8	1.9	1.7	0.6	0.5	0.4	0.5	0.5
34 Mineral and Petroleum Resources	36.2	48.7	53.6	59.0	44.8	43.2	44.9	46.8
35 Science, Technology and Innovation	0.7	6.4	5.4	0.9	0.9	0.8	0.9	0.9
36 Small Business Development	0.1	2.4	503.8	0.3	0.3	0.1	0.1	0.1
37 Sport, Arts and Culture	1.0	68.4	7.4	8.5	8.5	8.7	8.8	8.9
38 Tourism	66.3	66.6	92.9	32.9	32.9	3.0	3.0	3.0
39 Trade, Industry and Competition	151.9	218.3	222.2	220.2	220.3	222.1	223.1	224.2
40 Transport	204.3	3.2	831.3	3.9	427.8	3.3	3.6	4.0
41 Water and Sanitation	26.7	3.9	39.9	4.4	4.5	6.7	7.3	7.5
42 Land Reform and Rural Development	69.5	82.4	83.7	33.5	40.4	42.1	43.6	45.2
Total departmental receipts as per vote	20 523.3	37 040.1	28 240.3	17 877.2	25 825.0	10 372.8	11 396.6	11 816.6
Less: Parliament (retained departmental receipts)	12.0	73.0	110.0	113.0	114.0	46.4	26.0	29.0
Plus: Sale of non-core assets	–	2 000.0	–	–	–	4 000.0	–	–
Plus: Public entity conduit receipts ²	10 351.8	8 001.6	5 654.2	7 778.7	7 319.8	6 977.7	5 739.6	5 367.1
<i>Independent Communications Authority of South Africa</i>	<i>10 179.5</i>	<i>7 763.7</i>	<i>1 848.5</i>	<i>2 228.3</i>	<i>1 764.1</i>	<i>2 253.1</i>	<i>2 331.9</i>	<i>2 413.5</i>
<i>Competition Commission</i>	<i>172.3</i>	<i>237.9</i>	<i>–</i>	<i>74.4</i>	<i>79.6</i>	<i>85.4</i>	<i>93.9</i>	<i>102.4</i>
<i>South African National Roads Agency</i>	<i>–</i>	<i>–</i>	<i>3 805.7</i>	<i>5 476.1</i>	<i>5 476.1</i>	<i>4 639.3</i>	<i>3 313.8</i>	<i>2 851.1</i>
Plus: Mineral royalties, mining leases and ownership	25 337.6	15 979.5	10 609.1	7 382.7	11 805.5	12 145.1	12 761.5	13 526.9
Total departmental and other receipts as per Budget	56 200.7	62 948.1	44 393.7	32 925.6	44 836.2	33 449.2	29 871.8	30 681.6
Review								

1. Includes the departmental receipts of all departments within a vote.

2. There are receipts for which a department serves as a conduit to deposit funds into the National Revenue Fund. As such, they are included as other receipts for consolidation purposes. These receipts are, however, excluded from both departmental and entity financial statements.

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 ENE, 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.

Information in the Appropriation Bill is presented by vote. A vote specifies the total amount appropriated to a department, including government components, where applicable. 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. Direct charges are spent in terms of section 213(2)b of the Constitution. They are not budgeted for in any vote 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 appropriated to votes at the time of finalising the main budget. Similarly, this expenditure is not contained in the Appropriation Bill.

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	2026/27					2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Payments for financial assets	Total	Total	Total
MTEF allocation							
Administration							
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 **2026/27 total** shows the total allocation per programme and the total allocation for the vote for 2026/27, and corresponds with the information in the 2026 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 it 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 in the historical information once they are known.

For **2027/28** and **2028/29**, 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 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 2026 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.

Table [vote number].1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29

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 2024-2029 medium-term development plan 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 2025 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 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 **outcome** links the indicator to 1 or more of the 27 outcomes within the 3 strategic priorities targeted by government aimed at driving inclusive growth and job creation, reducing poverty and tackling the high cost of living, and building a capable, ethical and developmental state.

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** columns show 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 or percentages.

In the selected performance indicators table, a dash (–) accompanied by a footnote marker means that information is not available, usually 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 estimated average annual 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.

Table [vote number].2 Vote expenditure trends and estimates by programme and economic classification¹

Programmes											
1. Administration											
Programme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1											
Programme 2											
Programme 3											
Programme 4											
Programme 5											
Programme 6											
Programme 7											
Programme 8											
Programme 9											
Subtotal											
Direct charge against the National Revenue Fund											
Item											
Total											
Change to 2025											
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 spent in terms of section 213(2)b of the Constitution, other than appropriation legislation, and that is not budgeted for in any programme in a particular vote and is not included in any appropriation act. These amounts are shown as separate items, such as spending on debt-service costs, the provincial equitable share and payments to the National Revenue Fund.

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 (2025). These adjustments are included in an adjustments appropriation bill(s), which Parliament approves before expenditure, in certain instances, 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 2026/27, 2027/28 and 2028/29. The estimates for 2026/27 are the appropriations proposed in the 2026 Appropriation Bill considered by Parliament. The estimates for 2027/28 and 2028/29 are indicative allocations and will form the basis for planning the 2027 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.

Table [vote number].3 Vote transfers and subsidies trends and estimates

	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R thousand											
Households											
Social benefits											
Current											
Transfer name											
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current											
Transfer name											
Households											
Other transfers to households											
Current											
Transfer name											
Provinces and municipalities											
Municipal bank accounts											
Current											
Transfer 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 (2025).

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 2026/27, 2027/28 and 2028/29.

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.

Table [vote number].4 Vote personnel numbers and cost by salary level and programme¹

Programmes														
1. Administration														
2. Programme														
3. Programme														
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for in funded establishment										Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment	Actual	Revised estimate		Medium-term expenditure estimate									
		2024/25	2025/26		2026/27		2027/28		2028/29					
Department name		Number	Unit cost	Number	Unit cost	Number	Unit cost	Number	Unit cost	Number	Unit cost	2025/26 - 2028/29	2026/27 - 2028/29	
Salary level														
1 – 6														
7 – 10														
11 – 12														
13 – 16														
Other														
Programme														
Programme 1														
Programme 2														
Programme 3														

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 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.

Table [vote number].5 Departmental receipts by economic classification

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
	2022/23	2023/24	2024/25					2026/27	2027/28	2028/29		
R thousand	2022/23	2023/24	2024/25	2025/26		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts												
Sales of goods and services produced by the department												
Sales by market establishments												
of which:												
Lower level classification Item												
Administrative fees												
of which:												
Lower level classification Item												
Other sales												
of which:												
Lower level classification Item												
Sales of scrap, waste, arms and other used current goods												
of which:												
Lower level classification Item												
Interest, dividends and rent on land												
Interest												
Dividends												
of which:												
Lower level classification Item												
Sales of capital assets												
Transactions in financial assets and liabilities												
National Revenue Fund receipts												
of which:												
Lower level classification Item												
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 2025/26 shows the estimate of the institution's receipts published in the 2025 Adjusted Estimates of National Expenditure.

The **Revised estimate** shows the current estimate of institutional receipts for 2025/26.

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 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 2026 Appropriation Bill. The programme purpose outlines the programme's functions and activities, 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 of the *Administration* programme in most cases. A programme objective includes an explanation of its strategic intent, as well as of the specific interventions and time-bound progress measures for that objective. Objectives are broadly aligned with institutional strategic and annual performance plans, as informed by ministerial service delivery agreements and articulated in government's 2024-2029 medium-term development plan.

Subprogrammes (per programme)

The key activities carried out by each subprogramme are described, usually 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.

Table [vote number].6 [Programme name] 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Subprogramme name											
Subprogramme name											
Subprogramme name											
Subprogramme name											
Subprogramme name											
Subprogramme name											
Subprogramme name											
Subprogramme name											
Total											
Change to 2025											
Budget estimate											
Economic classification											
Current payments											
Economic classification item											
Economic classification item of which:											
Economic classification item											
Economic classification item											
Economic classification item											
Transfers and subsidies											
Economic classification item											
Economic classification item											
Payments for capital assets											
Economic classification item											
Economic classification item											
Payments for financial assets											
Total											
Proportion of total programme expenditure to vote expenditure											
Details of transfers and subsidies											
Households											
Social benefits											
Current											
Transfer name											

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 (2025). These adjustments are included in an adjustments appropriation bill(s), which Parliament approves before expenditure, in certain instances, 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 2026/27 are the appropriations proposed in the 2026 Appropriation Bill. The estimates for 2027/28 and 2028/29 are indicative allocations and will form the basis for planning the 2027 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

Table [vote number].7 [Programme name] Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for in funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate								
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29		
Administration			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
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 a programme'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 programme's approved establishment but 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 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 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.

The Presidency

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	683.9	0.6	17.5	702.0	756.1	775.9
Executive Support	67.2	–	1.5	68.8	71.8	74.7
Policy and Research Services	37.1	–	0.4	37.5	43.6	45.2
Subtotal	788.3	0.6	19.4	808.3	871.6	895.9
Direct charge against the National Revenue Fund						
Salary of the president	4.6	–	–	4.6	4.8	4.9
Salary of the deputy president	3.9	–	–	3.9	4.1	4.2
Total expenditure estimates	796.8	0.6	19.4	816.8	880.4	905.0
Executive authority	Minister in the Presidency					
Accounting officer	Chief Operations Officer in the Presidency					
Website	www.thepresidency.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

Facilitate a common programme towards the achievement of the electoral mandate and the enhanced integrity of the state through considered planning, coordination, oversight, mobilisation and support.

Mandate

The Presidency is mandated to ensure that the president can execute his constitutional responsibilities in leading and galvanising government and society to implement the electoral mandate.

Selected performance indicators

Table 1.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of State of the Nation Address commitments assessed in terms of their socioeconomic impact per year	Policy and Research Services	Reduced poverty and improved livelihoods	– ¹	– ¹	36% (47/132)	20%	50%	60%	70%
Percentage of actions in the digital transformation roadmap on track per year	Administration	Digital transformation across the state	– ¹	– ¹	– ¹	40%	60%	80%	100%
Number of tracking updates produced on the implementation of the cluster system improvement plan per year	Administration	An ethical, capable and professional public service	– ¹	– ¹	– ¹	4	4	4	4
Percentage of Operation Vulindlela economic reforms on track per year	Administration	An enabling environment for investment and improved competitiveness through structural reforms	– ¹	– ¹	– ¹	40%	60%	80%	100%
Percentage implementation of the programme of action on the work of the leader of government business per year	Administration	An ethical, capable and professional public service	– ¹	– ¹	– ¹	80%	90%	100%	100%
Percentage of anti-corruption strategy priorities achieved per year	Executive Support		– ¹	– ¹	– ¹	20%	30%	50%	70%

1. No historical data available.

Expenditure overview

The Presidency's core function is to provide executive support to the president and deputy president in fulfilling their constitutional duties, as outlined in chapter 5 of the Constitution. Over the medium term, the department will focus on unlocking economic growth, enhancing government coordination and efficiency, and strengthening institutional effectiveness.

The department's budget over the medium term is R2.6 billion, of which 85.9 per cent (R2.2 billion) is allocated to the *Administration* programme to provide technical and administrative support to the president, deputy president, ministry and management. Spending on compensation of employees accounts for an estimated 66.1 per cent (R1.7 billion) of the department's total allocation. Total departmental spending is set to increase at an average annual rate of 5.9 per cent, from R762.9 million in 2025/26 to R905 million in 2028/29.

Unlocking economic growth

The Operation Vulindlela economic reform programme is set to enter its second phase over the MTEF period. Substantial progress was made in the first phase in key reform areas such as the electricity market, freight logistics, water security, the expansion of telecommunications and the modernisation of the work visa system. In an effort to unlock inclusive, long-term economic growth, the second phase builds on this momentum with new high-impact priorities targeting reform in sectors such as energy, local government, digital public infrastructure, and spatial integration and housing. As such, over the period ahead, the department will continue to drive the structural reform agenda, deepen partnerships with implementing departments, engage stakeholders, accelerate turnaround times for critical reform actions, and track progress. Increased investment will ensure sustained momentum towards these reforms and improved economic competitiveness.

The department will continue to provide support over the MTEF period for strengthening international engagements, primarily in terms of securing strategic partnerships to advance South Africa's socioeconomic priorities. As such, the president, deputy president and designated representatives will participate in bilateral and multilateral forums such as the United Nations, World Economic Forum and BRICS.

Funds to carry out these activities are in the *Support Services to the President* subprogramme's allocation of R373.5 million over the medium term and the *Support Services to the Deputy President* subprogramme's allocation of R243 million over the medium term, both in the *Administration* programme.

Enhancing government coordination and efficiency

Over the period ahead, the department will maintain its central role in coordinating, monitoring and ensuring government-wide implementation of commitments presented in the annual State of the Nation Address, in accordance with section 85 of the Constitution. In doing so, the department will continue to rely on its established coordination mechanisms such as the forum of South African directors-general and the President's Coordinating Council. Sustained investment in these structures will ensure that they provide the analytical and operational support required for holistic delivery. Related activities, such as strengthening executive decision-making and the coordination system, are carried out through an allocation of R215.3 million over the MTEF period in the *Cabinet Services* subprogramme in the *Executive Support* programme.

A key focus area over the period ahead is fully operationalising the Director-General in the Presidency's role as the head of public administration. This new function introduces an expanded mandate for improving coherence across the public service by coordinating directors-general, managing poor performance and disciplinary cases, addressing gaps in capability, and strengthening service delivery across government. Activities related to operationalising this function are carried out through the *Management* subprogramme in the *Administration* programme. Spending in the subprogramme is expected to increase at an average annual rate of 3.7 per cent, from R452.5 million in 2025/26 to R505 million in 2028/29.

Strengthening institutional effectiveness

Over the next 3 years, the department will continue to prioritise building capacity in its policy and research services branch and project management office. These structures form the core of the Presidency's policy and

delivery architecture to ensure that it remains agile, responsive and focused on delivery.

The policy and research services branch is central to shaping Cabinet deliberations, rigorously defining policy problems, guiding government prioritisation and providing strategic, evidence-based advice on policy options. The branch is funded through the *Policy and Research Services* programme, which has a budget of R126.3 million over the MTEF period. Allocations to the branch are expected to help improve its analytical capacity, attract specialised expertise and enhance operational support.

The project management office is responsible for the coordination, implementation, unblocking and delivery of presidential priorities. It requires ongoing investment to expedite implementation, relieve bottlenecks and intervene where systemic delays hinder delivery. As such, the office's strengthened capacity is critical to meeting the priorities set out in government's 2024-2029 medium-term development plan and accelerating progress in high-impact areas. The office is allocated R74.7 million over the period ahead through the *Support Services to the President* subprogramme. These funds will mainly be used for compensation of employees to ensure that the office has the relevant skills and specialised expertise.

Expenditure trends and estimates

Table 1.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Executive Support											
3. Policy and Research Services											
Programme											
Audited outcome				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	475.4	588.4	596.3	673.8	12.3%	88.6%	702.0	756.1	775.9	4.8%	85.9%
Programme 2	51.2	58.3	27.8	55.2	2.5%	7.3%	68.8	71.8	74.7	10.6%	8.3%
Programme 3	16.0	15.3	19.1	25.8	17.2%	2.9%	37.5	43.6	45.2	20.5%	4.9%
Subtotal	542.7	662.0	643.1	754.8	11.6%	98.8%	808.3	871.6	895.9	5.9%	99.0%
Direct charge against the National Revenue Fund	5.9	12.4	6.9	6.8	5.1%	1.2%	8.5	8.9	9.2	10.3%	1.0%
Salary of the president	2.9	2.9	3.7	3.5	6.8%	0.5%	4.6	4.8	4.9	12.2%	0.5%
Salary of the deputy president	3.0	9.5	3.1	3.3	3.5%	0.7%	3.9	4.1	4.2	8.3%	0.5%
Total	548.6	674.4	650.0	761.6	11.6%	100.0%	816.8	880.4	905.0	5.9%	100.0%
Change to 2025 Budget estimate				–			38.5	87.0	76.0		
Economic classification											
Current payments	520.7	638.6	623.1	738.6	12.4%	95.7%	796.8	859.7	883.6	6.2%	97.6%
Compensation of employees	342.0	388.7	403.7	456.2	10.1%	60.4%	520.4	591.8	607.4	10.0%	66.1%
Goods and services ¹	178.7	249.9	219.4	282.5	16.5%	35.3%	276.4	267.9	276.2	-0.7%	31.5%
of which:											
Audit costs: External	6.1	6.7	6.7	11.8	24.9%	1.2%	12.3	12.9	13.5	4.4%	1.5%
Communication	6.0	5.0	16.9	12.3	27.3%	1.5%	12.6	12.1	12.5	0.6%	1.4%
Computer services	53.4	69.9	26.9	70.6	9.8%	8.4%	75.1	78.3	81.9	5.1%	9.0%
Legal services	21.4	22.6	33.2	25.6	6.1%	3.9%	26.8	14.1	14.8	-16.7%	2.1%
Agency and support/outsourced services	7.3	9.3	4.0	11.4	16.0%	1.2%	12.2	12.6	13.2	4.9%	1.5%
Travel and subsistence	54.9	100.0	101.7	101.5	22.7%	13.6%	82.4	83.3	84.9	-5.8%	9.6%
Transfers and subsidies¹	1.3	8.3	2.2	2.7	29.0%	0.6%	0.6	0.6	0.6	-38.2%	0.1%
Provinces and municipalities	0.0	0.0	0.0	0.0	81.7%	0.0%	0.0	0.0	0.0	4.4%	0.0%
Households	1.3	8.3	2.2	2.7	28.6%	0.5%	0.6	0.6	0.6	-39.2%	0.1%
Payments for capital assets	26.1	27.4	24.7	20.2	-8.1%	3.7%	19.4	20.1	20.8	0.9%	2.3%
Machinery and equipment	25.9	27.4	22.1	20.2	-7.9%	3.6%	19.4	20.1	20.8	0.9%	2.3%
Software and other intangible assets	0.2	–	2.6	–	-100.0%	0.1%	–	–	–	0.0%	0.0%
Payments for financial assets	0.5	0.1	–	–	-100.0%	0.0%	–	–	–	0.0%	0.0%
Total	548.6	674.4	650.0	761.6	11.6%	100.0%	816.8	880.4	905.0	5.9%	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 1.3 Vote transfers and subsidies trends and estimates

	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R thousand											
Households											
Social benefits											
Current	1 261	8 251	2 203	2 704	29.0%	99.3%	566	589	607	-39.2%	93.7%
Employee social benefits	1 261	8 251	2 203	2 704	29.0%	99.3%	566	589	607	-39.2%	93.7%
Other transfers to households											
Current	10	20	20	—	-100.0%	0.3%	—	—	—	—	—
Employee social benefits	10	20	20	—	-100.0%	0.3%	—	—	—	—	—
Provinces and municipalities											
Provincial agencies and funds											
Current	6	5	8	36	81.7%	0.4%	38	40	41	4.4%	6.3%
Vehicle licences	6	5	8	36	81.7%	0.4%	38	40	41	4.4%	6.3%
Total	1 277	8 276	2 231	2 740	29.0%	100.0%	604	629	648	-38.2%	100.0%

Personnel information

Table 1.4 Vote personnel numbers and cost by salary level and programme¹

Programmes

- Administration
- Executive Support
- Policy and Research Services

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
The Presidency																			
Salary level	633	42	508	403.7	0.8	534	452.8	0.8	569	520.4	0.9	608	591.8	1.0	594	607.4	1.0	3.7%	100.0%
1 – 6	234	19	192	68.2	0.4	201	75.7	0.4	205	80.9	0.4	208	86.2	0.4	200	88.4	0.4	-0.2%	34.6%
7 – 10	192	2	143	95.8	0.7	146	103.4	0.7	152	113.7	0.7	166	130.3	0.8	166	137.5	0.8	4.4%	27.3%
11 – 12	117	5	97	108.4	1.1	101	120.5	1.2	115	145.2	1.3	129	172.0	1.3	127	178.6	1.4	7.9%	20.9%
13 – 16	86	16	71	119.2	1.7	82	141.9	1.7	93	167.6	1.8	102	189.9	1.9	98	189.3	1.9	6.2%	16.5%
Other	4	–	4	12.2	2.8	4	11.2	2.9	4	12.9	3.3	4	13.3	3.3	4	13.6	3.4	0.8%	0.7%
Programme	633	42	508	403.7	0.8	534	452.8	0.8	569	520.4	0.9	608	591.8	1.0	594	607.4	1.0	3.7%	100.0%
Programme 1	592	42	477	366.0	0.8	497	409.5	0.8	515	448.8	0.9	552	512.5	0.9	538	525.3	1.0	2.7%	90.6%
Programme 2	19	–	17	15.2	0.9	19	18.3	1.0	27	30.1	1.1	29	31.4	1.1	28	32.6	1.2	14.2%	4.7%
Programme 3	20	–	13	15.6	1.2	16	18.1	1.2	25	33.0	1.3	26	38.9	1.5	26	40.3	1.6	18.0%	4.3%
Direct charges	2	–	2	6.9	3.4	2	6.8	3.5	2	8.5	4.4	2	8.9	4.4	2	9.2	4.5	1.5%	0.3%

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

2. Rand million.

Departmental receipts

Table 1.5 Departmental receipts by economic classification

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
	2022/23	2023/24	2024/25	2025/26				2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R thousand												
Departmental receipts	743	632	408	582	582	-7.8%	100.0%	390	405	422	-10.2%	100.0%
Sales of goods and services produced by department	260	272	279	272	272	1.5%	45.8%	217	224	233	-5.0%	55.4%
Sales by market establishments	107	106	100	102	102	-1.6%	17.5%	83	84	87	-5.2%	20.9%
of which:												
Rental dwellings	76	76	71	73	73	-1.3%	12.5%	53	53	55	-9.0%	13.2%
Rental parking:	31	30	29	29	29	-2.2%	5.0%	30	31	32	3.3%	7.6%
Covered and open												

Table 1.5 Departmental receipts by economic classification (continued)

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
	2022/23	2023/24	2024/25					2026/27	2027/28	2028/29		
R thousand				2025/26		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administrative fees	–	–	–	1	1	–	–	–	–	–	-100.0%	–
of which:												
Required information: Promotion of Access to Information Act (2000)	–	–	–	1	1	–	–	–	–	–	-100.0%	–
Other sales	153	166	179	169	169	3.4%	28.2%	134	140	146	-4.8%	34.5%
of which:												
Services rendered:	102	106	114	105	105	1.0%	18.1%	86	90	92	-4.3%	22.0%
Commission on insurance and garnishee												
Service rendered:	51	60	65	64	64	7.9%	10.1%	48	50	54	-5.5%	12.5%
Transport fees												
Interest, dividends and rent on land	26	19	19	17	17	-13.2%	3.4%	15	16	18	1.9%	4.0%
Interest	26	19	19	17	17	-13.2%	3.4%	15	16	18	1.9%	4.0%
Sales of capital assets	–	–	–	129	129	–	5.5%	–	–	–	-100.0%	–
Transactions in financial assets and liabilities	457	341	110	164	164	-28.9%	45.3%	158	165	171	1.4%	40.6%
Total	743	632	408	582	582	-7.8%	100.0%	390	405	422	-10.2%	100.0%

Programme 1: Administration

Programme purpose

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

Objectives

- Lead and coordinate government programmes on an ongoing basis by:
 - providing strategic, executive and personal support to the president and deputy president in the execution of their delegated responsibilities towards the attainment of the electoral mandate and the department's mission
 - mobilising society, promoting social cohesion and accelerating social transformation
 - strengthening executive and parliamentary accountability
 - facilitating interventions in selected hotspot municipalities with governance challenges and service delivery failures as part of intergovernmental coordination and collaboration
 - overseeing the implementation of an action plan to end load shedding and achieve energy security
 - providing leadership and technical assistance to resolve all challenges to the reliable provision of water and sanitation services
 - mobilising society towards attaining a low-carbon, green economy and pathways towards a just energy transition
 - accelerating the implementation of key economic and social infrastructure projects as part of economic recovery plans
 - playing an oversight role in the fight against gender-based violence and femicide through the implementation of the national strategic plan on gender-based violence and femicide
 - advancing South Africa's global and continental relations through effective leadership and coordination.

Subprogrammes

- *Ministry* provides executive, strategic and administrative support to the ministers and deputy ministers in the Presidency.
- *Management* provides leadership, strategic management and administrative support within the Presidency.

- *Support Services to the President* provides strategic, executive and personal support services to the president in the execution of his constitutional responsibilities and in leading the work of government.
- *Support Services to the Deputy President* provides strategic, executive and personal support to the deputy president in the execution of his delegated responsibilities towards the attainment of the electoral mandate and the Presidency's mission.

Expenditure trends and estimates

Table 1.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Ministry	–	–	35.6	52.7	–	3.8%	44.1	49.2	51.1	-1.0%	6.5%
Management	346.2	432.3	410.8	452.5	9.3%	70.3%	473.5	494.7	505.0	3.7%	65.9%
Support Services to the President	82.3	90.0	85.1	103.0	7.7%	15.4%	114.1	127.5	132.0	8.6%	16.7%
Support Services to the Deputy President	46.9	66.1	64.8	65.6	11.8%	10.4%	70.4	84.8	87.8	10.2%	10.9%
Total	475.4	588.4	596.3	673.8	12.3%	100.0%	702.0	756.1	775.9	4.8%	100.0%
Change to 2025				–			17.6	60.6	49.2		
Budget estimate											
Economic classification											
Current payments	448.9	560.1	569.8	652.7	13.3%	95.6%	683.9	737.4	756.6	5.0%	97.5%
Compensation of employees	309.0	354.6	366.0	409.5	9.8%	61.7%	448.8	512.5	525.3	8.7%	66.5%
Goods and services	140.0	205.5	203.8	243.2	20.2%	34.0%	235.2	224.8	231.3	-1.7%	30.9%
of which:											
Audit costs: External	6.1	6.7	6.7	11.8	24.9%	1.3%	12.3	12.9	13.5	4.4%	1.7%
Communication	5.8	4.9	16.0	11.8	26.5%	1.6%	12.1	11.6	11.9	0.4%	1.6%
Computer services	21.0	32.5	20.4	41.9	25.9%	5.0%	45.1	47.0	49.1	5.4%	6.3%
Legal services	21.4	22.6	33.2	25.6	6.1%	4.4%	26.8	14.1	14.8	-16.7%	2.5%
Agency and support/outsourced services	7.3	9.3	4.0	11.4	16.1%	1.4%	12.2	12.6	13.2	4.9%	1.7%
Travel and subsistence	52.6	97.0	96.9	95.7	22.1%	14.7%	76.5	77.0	78.5	-6.4%	10.4%
Transfers and subsidies	1.1	2.0	2.2	2.7	33.4%	0.3%	0.6	0.6	0.6	-37.7%	0.1%
Provinces and municipalities	0.0	0.0	0.0	0.0	81.7%	0.0%	0.0	0.0	0.0	4.4%	0.0%
Households	1.1	2.0	2.2	2.6	33.1%	0.3%	0.6	0.6	0.6	-38.8%	0.1%
Payments for capital assets	24.8	26.2	24.3	18.4	-9.5%	4.0%	17.5	18.1	18.7	0.6%	2.4%
Machinery and equipment	24.8	26.2	21.7	18.4	-9.5%	3.9%	17.5	18.1	18.7	0.6%	2.4%
Software and other intangible assets	–	–	2.6	–	–	0.1%	–	–	–	–	–
Payments for financial assets	0.5	0.1	–	–	-100.0%	0.0%	–	–	–	–	–
Total	475.4	588.4	596.3	673.8	12.3%	100.0%	702.0	756.1	775.9	4.8%	100.0%
Proportion of total programme expenditure to vote expenditure	87.6%	88.9%	92.7%	89.3%	–	–	86.9%	86.8%	86.6%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	1.1	2.0	2.2	2.6	33.5%	0.3%	0.6	0.6	0.6	-38.8%	0.1%
Employee social benefits	1.1	2.0	2.2	2.6	33.5%	0.3%	0.6	0.6	0.6	-38.8%	0.1%
Other transfers to households											
Current	0.0	0.0	0.0	–	-100.0%	–	–	–	–	–	–
Employee social benefits	0.0	0.0	0.0	–	-100.0%	–	–	–	–	–	–
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.0	0.0	0.0	81.7%	–	0.0	0.0	0.0	4.4%	0.0%
Vehicle licences	0.0	0.0	0.0	0.0	81.7%	–	0.0	0.0	0.0	4.4%	0.0%

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

Table 1.8 Executive Support expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	50.2	57.5	27.3	53.7	2.3%	98.0%	67.2	70.2	73.1	10.8%	97.8%
Compensation of employees	13.9	14.5	15.2	18.3	9.5%	32.2%	30.1	31.4	32.6	21.1%	43.7%
Goods and services	36.2	43.0	12.1	35.4	-0.8%	65.8%	37.1	38.8	40.5	4.6%	54.1%
of which:						—					—
Catering: Departmental activities	1.2	1.5	1.6	1.7	11.4%	3.2%	1.8	1.9	2.0	4.7%	2.6%
Computer services	32.4	37.4	6.5	28.5	-4.2%	54.4%	29.9	31.1	32.7	4.7%	43.5%
Consumables: Stationery, printing and office supplies	0.1	0.2	0.1	0.3	79.0%	0.4%	0.4	0.4	0.4	4.7%	0.5%
Travel and subsistence	1.3	2.0	2.2	3.4	37.7%	4.6%	3.6	3.8	3.9	4.1%	5.2%
Operating payments	0.4	0.5	0.4	0.7	23.0%	1.0%	0.7	0.8	0.8	4.7%	1.1%
Venues and facilities	0.5	0.9	0.2	0.5	1.4%	1.0%	0.5	0.5	0.6	4.7%	0.7%
Transfers and subsidies	0.1	—	—	0.0	-41.4%	0.1%	—	—	—	-100.0%	—
Households	0.1	—	—	0.0	-41.4%	0.1%	—	—	—	-100.0%	—
Payments for capital assets	0.9	0.8	0.4	1.5	17.3%	1.9%	1.5	1.6	1.7	3.8%	2.2%
Machinery and equipment	0.9	0.8	0.4	1.5	17.3%	1.9%	1.5	1.6	1.7	3.8%	2.2%
Total	51.2	58.3	27.8	55.2	2.5%	100.0%	68.8	71.8	74.7	10.6%	100.0%
Proportion of total programme expenditure to vote expenditure	9.4%	8.8%	4.3%	7.3%	—	—	8.5%	8.2%	8.3%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.1	—	—	0.0	-41.4%	0.1%	—	—	—	-100.0%	—
Employee social benefits	0.1	—	—	0.0	-41.4%	0.1%	—	—	—	-100.0%	—

Personnel information

Table 1.9 Executive Support personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate							
			2024/25			2025/26			2026/27			2027/28		2028/29		
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Executive Support																
Salary level	19	—	17	15.2	0.9	19	18.3	1.0	27	30.1	1.1	29	31.4	1.1	14.2%	100.0%
1 – 6	4	—	4	2.2	0.5	4	1.9	0.5	4	2.0	0.5	4	2.1	0.5	—	14.3%
7 – 10	7	—	5	3.0	0.6	7	4.1	0.6	8	5.1	0.6	10	7.0	0.7	12.6%	33.4%
11 – 12	4	—	4	4.8	1.2	4	5.1	1.3	7	9.1	1.3	7	9.6	1.4	20.5%	25.0%
13 – 16	4	—	3	5.2	1.7	4	7.1	1.8	8	13.9	1.7	8	12.7	1.7	22.2%	27.3%

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

2. Rand million.

Programme 3: Policy and Research Services

Programme purpose

Provide policy and research support to the president and deputy president in exercising their constitutional mandates within the context of government priorities.

Objectives

- Enhance governance, state capacity and service delivery over the medium term by:
 - formulating policy proposals independently from line departments or offering alternative policy recommendations
 - contributing to the setting of strategic agendas for Cabinet and the forum of South African directors-general

- providing proactive advice to ensure that policy priorities remain focal amid the day-to-day demands of ministries and departments
- facilitating interdepartmental coordination to formulate and implement policy
- providing intellectual leadership through the periodic publication of journal articles, book chapters, newspaper articles, public engagements, seminars and roundtable discussions.

Subprogrammes

- *Economy, Trade and Investment* promotes coherence between economic, trade and investment policies and programmes.
- *Socioeconomic Impact Assessment System* provides support to policy initiatives, legislation and regulations, and facilitates the strengthening of the socioeconomic impact assessment.

Expenditure trends and estimates

Table 1.10 Policy and Research Services expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million											
Economy, Trade and Investment	9.4	9.5	13.0	17.6	23.4%	65.0%	29.0	34.7	36.0	26.8%	78.9%
Socioeconomic Impact Assessment System	6.6	5.8	6.1	8.2	7.1%	35.0%	8.5	8.9	9.2	4.1%	21.1%
Total	16.0	15.3	19.1	25.8	17.2%	100.0%	37.5	43.6	45.2	20.5%	100.0%
Change to 2025 Budget estimate				–			10.5	15.6	15.9		
Economic classification											
Current payments	15.7	14.9	19.1	25.4	17.3%	98.5%	37.1	43.2	44.8	20.8%	99.0%
Compensation of employees	13.2	13.4	15.6	21.5	17.6%	83.6%	33.0	38.9	40.3	23.4%	88.9%
Goods and services	2.5	1.5	3.5	3.9	16.1%	14.9%	4.1	4.3	4.4	4.2%	10.2%
of which:						–					–
Communication	0.1	0.1	0.5	0.3	68.7%	1.1%	0.3	0.3	0.3	5.0%	0.8%
Computer services	–	0.0	–	0.2	–	0.3%	0.1	0.2	0.2	-10.0%	0.4%
Consultants: Business and advisory services	0.8	–	0.2	0.3	-28.4%	1.7%	0.3	0.3	0.3	1.7%	0.7%
Consumable supplies	0.0	0.0	0.0	0.1	51.8%	0.2%	0.7	0.7	0.8	139.2%	1.8%
Consumables: Stationery, printing and office supplies	0.2	0.0	–	0.1	-19.7%	0.5%	0.1	0.1	0.1	-15.7%	0.2%
Travel and subsistence	1.0	1.0	2.6	2.4	33.2%	9.1%	2.3	2.4	2.5	1.9%	5.8%
Transfers and subsidies	–	–	–	0.0	–	0.0%	–	–	–	-100.0%	–
Households	–	–	–	0.0	–	0.0%	–	–	–	-100.0%	–
Payments for capital assets	0.3	0.4	0.0	0.4	5.4%	1.4%	0.4	0.4	0.4	3.8%	1.0%
Machinery and equipment	0.2	0.4	0.0	0.4	35.3%	1.2%	0.4	0.4	0.4	3.8%	1.0%
Software and other intangible assets	0.2	–	–	–	-100.0%	0.2%	–	–	–	–	–
Total	16.0	15.3	19.1	25.8	17.2%	100.0%	37.5	43.6	45.2	20.5%	100.0%
Proportion of total programme expenditure to vote expenditure	3.0%	2.3%	3.0%	3.4%	–	–	4.6%	5.0%	5.0%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	–	–	–	0.0	–	–	–	–	–	-100.0%	–
Employee social benefits	–	–	–	0.0	–	–	–	–	–	-100.0%	–

Parliament

This is the executive's proposal for Parliament's budget. The final budget will be determined by Parliament in accordance with the Financial Management of Parliament and Provincial Legislatures Act (2009).

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	1 086.0	–	29.6	1 115.6	1 219.8	1 258.3
Legislation and Oversight	842.3	–	1.4	843.7	897.7	925.7
Associated Services	218.0	624.6	–	842.6	875.9	902.5
Subtotal	2 146.3	624.6	31.0	2 801.9	2 993.4	3 086.4
Direct charge against the National Revenue Fund						
Members' remuneration	542.7	–	–	542.7	567.4	585.0
Total expenditure estimates	2 689.1	624.6	31.0	3 344.6	3 560.7	3 671.4
Executive authority	Speaker of the National Assembly and Chairperson of the National Council of Provinces					
Accounting officer	Secretary to Parliament					
Website	www.parliament.gov.za					

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

Vote purpose

Provide the support services required by Parliament to fulfil its constitutional functions, assist political parties represented in Parliament to secure administrative support and service constituents, and provide members of Parliament with the necessary facilities.

Mandate

Parliament's mandate is based on the provisions of chapter 4 of the Constitution, which establishes Parliament and sets out its functions. Parliament is elected to represent the people, ensure government by the people under the Constitution and represent the interests of provinces in the national sphere of government. Members of Parliament elect the president, pass legislation, and scrutinise and oversee executive action. The parliamentary process provides a national forum for the public to consider issues and express their views.

Cooperative Governance

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	412.9	5.2	5.0	423.1	435.7	449.2
Local Government Operations and Support	109.6	19 268.6	535.6	19 913.8	21 980.2	22 663.4
Policy, Governance and Local Government Administration	268.1	110 519.4	–	110 787.5	114 897.1	118 468.0
National Disaster Management Centre	88.5	572.5	1.6	662.5	689.3	710.7
Community Work Programme	3 202.7	–	20.2	3 222.9	3 527.9	3 637.5
Total expenditure estimates	4 081.9	130 365.7	562.3	135 009.9	141 530.2	145 928.8
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; promote and monitor mechanisms, systems and structures to enable integrated service delivery and implementation across spheres of government; and promote sustainable development by providing support and exercising oversight of local government, provincial 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 outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of municipalities receiving the municipal infrastructure grant that are spending a minimum of 60 per cent of their grant allocations per year	Local Government Operations and Support		— ¹	69% (152/220)	76% (167/221)	80%	83%	86%	86%
Number of districts/metros monitored to implement at least 2 district development model catalytic projects from the approved One Plan per year	Local Government Operations and Support	Improved service delivery in the local government sphere	— ¹	11	20	40	44	48	48
Total number of municipal spatial development frameworks assessed and recommendations provided for compliance with the Spatial Planning and Land Use Management Act (2013)	Policy, Governance and Local Government Administration		— ¹	30	15	70	100	— ²	— ²

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

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of municipalities supported per year in the implementation of disaster risk reduction strategies to prevent, prepare and mitigate disaster risks and enhance climate protection through disaster management plans	National Disaster Management Centre	Improved service delivery in the local government sphere	10	14	5	14	14	14	14
Number of people participating in the community work programme per year	Community Work Programme	Outcome 1: Increased employment and work opportunities	250 000	269 889	251 049	200 000	180 000	180 000	180 000

1. No historical data available

2. Indicator discontinued from 2027/28.

Expenditure overview

Over the next 3 years, the department plans to focus on extending access to basic services and supporting local government performance and service delivery, mitigating disaster risk and enhancing resilience, and promoting income security through public employment.

The department's expenditure is expected to increase at an average annual rate of 3.2 per cent, from R132.6 billion in 2025/26 to R145.9 billion in 2028/29, with transfers and subsidies to public entities and municipalities accounting for an estimated 96.8 per cent (R408.8 billion) of the total budget over the period. Spending on compensation of employees is set to increase at an average annual rate of 4.1 per cent, from R451.5 million in 2025/26 to R509.2 million in 2028/29.

Extending access to basic services and supporting local government

An estimated 81.1 per cent (R342.6 billion) of the department's total budget over the MTEF period is earmarked for transfers to municipalities to supplement their operational and administrative costs, and support the provision of free basic services to poor households. These transfers are made through the *Local Government Equitable Share* subprogramme in the *Policy, Governance and Local Government Administration* programme.

Through the *municipal infrastructure grant* in the *Local Government Operations and Support* programme, the department plans to transfer R58.2 billion over the medium term to municipalities for the construction, refurbishment and upgrading of basic municipal infrastructure such as for water supply, electricity reticulation and roads in poor areas. To promote effective spending and improve infrastructure delivery, over the period ahead, the department plans to increase transfers to at least 83 per cent of municipalities that receive funding from the *municipal infrastructure grant* spending a minimum of 60 per cent of their grant allocations.

As a step towards improving the functioning of local government, the department is at an advanced stage of finalising the review of the 1998 White Paper on Local Government. The review is intended to assess institutional, political and administrative frameworks, as well as the fiscal framework; and identify strengths, gaps and opportunities for reform to enhance the effectiveness and sustainability of local governance in South Africa.

To provide a one-off gratuity for qualifying non-returning councillors, R300 million is reprioritised from the *Municipal Infrastructure Grant* subprogramme in the *Local Government Operations and Support* programme in 2026/27. This practice will be phased out from 2027/28, as per the 2024 recommendation by the Independent Commission for the Remuneration of Public Office Bearers. In the future, municipalities will need to make provisions where necessary.

Mitigating disaster risk and enhancing resilience

Climate change continues to pose significant threats through natural disasters such as floods, droughts and wildfires. To support the mitigation of disaster risk and enhance resilience, the department plans to assess at least 14 municipal disaster plans for risk assessment and preparedness in disaster-prone areas in each year over the MTEF period. It also aims to have finalised the review of the disaster management system to Cabinet by March 2027 to strengthen national and local coordination and provide timely disaster response and

management. These activities are funded through the *National Disaster Management Centre* programme, which has a total budget of R2.1 billion over the next 3 years.

Providing income support through public employment

The department is tasked with managing the community work programme, a non-state public employment initiative that aims to foster social and economic inclusion by providing individuals with a source of income in targeted areas in which there is high unemployment. To this end, through the programme, the department plans to offer and sustain 180 000 work opportunities in each year over the MTEF period to unemployed and vulnerable people, particularly in poor communities. The department also plans to enhance governance and oversight, and better align community work activities with municipal priorities and skills development. To accomplish this, the community work programme is allocated budget of R10.4 billion over the period ahead. These allocations are expected to increase at an average annual rate of 3.2 per cent, from R3.3 billion in 2025/26 to R3.6 billion in 2028/29.

Expenditure trends and estimates

Table 3.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Local Government Operations and Support											
3. Policy, Governance and Local Government Administration											
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 (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Programme 1	348.1	363.6	362.5	422.3	6.7%	0.3%	423.1	435.7	449.2	2.1%	0.3%
Programme 2	18 402.8	18 015.6	18 756.4	19 599.4	2.1%	15.4%	19 913.8	21 980.2	22 663.4	5.0%	15.3%
Programme 3	84 224.0	92 546.1	99 855.4	106 498.3	8.1%	79.1%	110 787.5	114 897.1	118 468.0	3.6%	81.5%
Programme 4	3 900.0	2 272.1	2 011.7	2 797.8	-10.5%	2.3%	662.5	689.3	710.7	-36.7%	0.5%
Programme 5	3 834.1	3 602.6	3 338.6	3 306.3	-4.8%	2.9%	3 222.9	3 527.9	3 637.5	3.2%	2.5%
Subtotal	110 709.1	116 800.1	124 324.6	132 624.1	6.2%	100.0%	135 009.9	141 530.2	145 928.8	3.2%	100.0%
Total	110 709.1	116 800.1	124 324.6	132 624.1	6.2%	100.0%	135 009.9	141 530.2	145 928.8	3.2%	100.0%
Change to 2025 Budget estimate				-			(1 790.4)	(1 456.4)	(3 476.6)		
Economic classification											
Current payments	4 454.4	4 273.7	4 069.8	4 194.6	-2.0%	3.5%	4 081.9	4 443.3	4 583.5	3.0%	3.1%
Compensation of employees	346.4	355.5	372.7	451.5	9.2%	0.3%	472.4	493.9	509.2	4.1%	0.3%
Goods and services ¹	4 107.9	3 918.2	3 697.0	3 743.1	-3.1%	3.2%	3 609.5	3 949.4	4 074.3	2.9%	2.8%
of which:											
Minor assets	9.5	1.2	0.6	1.3	-48.3%	0.0%	193.3	201.0	207.3	439.9%	0.1%
Consultants: Business and advisory services	202.4	77.0	116.7	91.4	-23.3%	0.1%	207.8	216.4	223.4	34.7%	0.2%
Contractors	3 289.6	3 451.4	3 188.1	3 058.9	-2.4%	2.7%	2 428.1	2 701.5	2 785.5	-3.1%	1.9%
Agency and support/outsourced services	73.5	54.8	93.7	102.0	11.5%	0.1%	247.2	255.1	265.1	37.5%	0.2%
Consumable supplies	161.0	21.1	2.2	71.4	-23.7%	0.1%	121.8	126.7	130.6	22.3%	0.1%
Training and development	88.0	13.1	12.4	20.0	-39.0%	0.0%	117.5	142.6	147.0	94.5%	0.1%
Interest and rent on land	0.0	0.0	0.1	-	-100.0%	0.0%	-	-	-	0.0%	0.0%
Transfers and subsidies¹	106 234.2	112 507.8	120 187.8	127 928.9	6.4%	96.4%	130 365.7	137 080.5	141 338.8	3.4%	96.8%
Provinces and municipalities	105 700.6	111 983.7	119 656.3	127 430.2	6.4%	95.9%	129 541.8	136 538.4	140 781.9	3.4%	96.3%
Departmental agencies and accounts	510.8	511.0	517.8	486.7	-1.6%	0.4%	505.3	525.5	541.8	3.6%	0.4%
Foreign governments and international organisations	0.3	0.4	0.4	0.8	33.3%	0.0%	0.8	0.9	0.9	3.7%	0.0%
Public corporations and private enterprises	-	0.0	-	-	0.0%	0.0%	-	-	-	0.0%	0.0%
Non-profit institutions	8.5	8.6	8.8	9.0	1.9%	0.0%	9.5	9.8	10.1	4.0%	0.0%
Households	13.9	4.1	4.5	2.2	-45.6%	0.0%	308.3	6.0	4.0	21.7%	0.1%
Payments for capital assets	19.9	15.7	64.4	500.6	192.8%	0.1%	562.3	6.3	6.5	-76.5%	0.1%
Buildings and other fixed structures	0.7	0.2	57.8	493.8	797.1%	0.1%	535.6	-	-	-100.0%	0.1%
Machinery and equipment	19.2	15.5	6.5	6.8	-29.4%	0.0%	26.7	6.3	6.5	-1.2%	0.0%
Software and other intangible assets	0.0	-	-	-	-100.0%	0.0%	-	-	-	0.0%	0.0%
Payments for financial assets	0.6	2.9	2.7	-	-100.0%	0.0%	-	-	-	0.0%	0.0%
Total	110 709.1	116 800.1	124 324.6	132 624.1	6.2%	100.0%	135 009.9	141 530.2	145 928.8	3.2%	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 (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R thousand											
Households											
Social benefits											
Current	2 855	1 773	2 507	240	-56.2%	—	4 346	—	—	-100.0%	0.0%
Employee social benefits	2 855	1 773	2 507	240	-56.2%	—	—	—	—	-100.0%	—
Early retirement and voluntary exit programmes	—	—	—	—	—	—	4 346	—	—	—	0.0%
Other transfers to households											
Current	11 071	2 365	2 009	2 000	-43.5%	—	303 990	5 980	4 041	26.4%	0.1%
Employee social benefits	531	1 237	1 942	—	-100.0%	—	—	—	—	—	—
Non-returning local government councillors	8 940	—	67	—	-100.0%	—	300 000	—	—	—	0.1%
Bursaries for non-employees	1 600	1 128	—	2 000	7.7%	—	3 990	5 980	4 041	26.4%	0.0%
Provinces and municipalities											
Provincial agencies and funds											
Current	24	29	31	56	32.6%	—	56	60	62	3.5%	0.0%
Vehicle licences	24	29	31	56	32.6%	—	56	60	62	3.5%	0.0%
Municipal bank accounts											
Current	83 937 770	92 261 856	99 503 727	106 087 022	8.1%	81.8%	110 090 001	114 483 348	118 041 399	3.6%	83.8%
Vehicle licences	9	—	—	—	-100.0%	—	—	—	—	—	—
Local government equitable share	83 937 761	92 261 856	99 503 727	106 087 022	8.1%	81.8%	110 090 001	114 483 348	118 041 399	3.6%	83.8%
Capital	21 762 771	19 721 778	20 003 219	21 191 854	-0.9%	17.7%	19 294 406	21 891 336	22 571 701	2.1%	15.6%
Integrated urban development grant	1 085 368	1 172 448	1 145 564	1 278 114	5.6%	1.0%	1 379 189	1 434 303	1 478 880	5.0%	1.1%
Municipal infrastructure grant	16 842 001	16 341 585	17 054 355	17 357 571	1.0%	14.5%	17 504 197	20 029 611	20 652 115	6.0%	14.2%
Municipal disaster response grant	516 661	873 172	378 342	395 054	-8.6%	0.5%	411 020	427 422	440 706	3.7%	0.3%
Municipal disaster recovery grant	3 318 741	1 334 573	1 424 958	2 161 115	-13.3%	1.8%	—	—	—	-100.0%	—
Provincial revenue funds											
Current	—	—	6	—	—	—	—	—	—	—	—
Vehicle licences	—	—	6	—	—	—	—	—	—	—	—
Capital	—	—	149 345	151 259	—	0.1%	157 372	163 652	168 738	3.7%	0.1%
Provincial disaster response grant	—	—	149 345	151 259	—	0.1%	157 372	163 652	168 738	3.7%	0.1%
Foreign governments and international organisations											
Current	336	378	373	795	33.3%	—	816	859	886	3.7%	0.0%
Commonwealth Local Government Forum	336	378	373	795	33.3%	—	816	859	886	3.7%	0.0%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	—	22	—	—	—	—	—	—	—	—	—
Communication	—	22	—	—	—	—	—	—	—	—	—
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	510 836	510 966	517 819	486 704	-1.6%	0.4%	505 298	525 462	541 793	3.6%	0.4%
Municipal Infrastructure Support Agent	400 216	401 454	406 679	371 078	-2.5%	0.3%	385 255	400 629	413 080	3.6%	0.3%
South African Local Government Association	36 280	36 408	36 949	38 440	1.9%	—	39 909	41 501	42 791	3.6%	0.0%
Municipal Demarcation Board	74 340	73 104	74 191	77 186	1.3%	0.1%	80 134	83 332	85 922	3.6%	0.1%
Non-profit institutions											
Current	8 508	8 633	8 759	9 015	1.9%	—	9 454	9 827	10 130	4.0%	0.0%
South African Cities Network	8 508	8 538	8 664	9 015	1.9%	—	9 359	9 732	10 035	3.6%	0.0%
Disaster Management Institute of Southern Africa	—	95	95	—	—	—	95	95	95	—	0.0%
Total	106 234 171	112 507 800	120 187 795	127 928 945	6.4%	100.0%	130 365 739	137 080 524	141 338 750	3.4%	100.0%

Personnel information

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

Programmes																		
1. Administration																		
2. Local Government Operations and Support																		
3. Policy, Governance and Local Government Administration																		
4. National Disaster Management Centre																		
5. Community Work Programme																		
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment														Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate										
		2024/25			2025/26			2026/27			2027/28			2028/29				
Cooperative Governance			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	
Salary level	447	9	447	372.7	0.8	515	451.5	0.9	512	472.4	0.9	504	493.9	1.0	487	509.2	1.0	-1.9%
1 – 6	116	2	116	39.4	0.3	127	46.2	0.4	124	47.7	0.4	120	48.8	0.4	109	47.4	0.4	-5.0%
7 – 10	125	1	125	74.1	0.6	150	93.2	0.6	149	98.0	0.7	148	102.1	0.7	145	105.5	0.7	-1.0%
11 – 12	103	3	103	102.1	1.0	127	132.4	1.0	126	138.0	1.1	125	144.4	1.2	122	148.8	1.2	-1.3%
13 – 16	101	3	101	152.2	1.5	110	174.8	1.6	110	183.7	1.7	110	193.7	1.8	109	202.7	1.9	-0.3%
Other	2	–	2	4.9	2.5	2	4.9	2.5	2	4.9	2.5	2	4.9	2.5	2	4.9	2.5	–
Programme	447	9	447	372.7	0.8	515	451.5	0.9	512	472.4	0.9	504	493.9	1.0	487	509.2	1.0	-1.9%
Programme 1	227	7	227	173.7	0.8	240	192.6	0.8	238	200.7	0.8	235	209.1	0.9	230	215.6	0.9	-1.5%
Programme 2	80	1	80	71.6	0.9	89	83.1	0.9	90	88.1	1.0	91	93.2	1.0	89	96.1	1.1	-0.1%
Programme 3	82	–	82	75.6	0.9	90	89.2	1.0	89	93.1	1.1	87	97.2	1.1	81	100.3	1.2	-3.5%
Programme 4	28	–	28	27.9	1.0	53	51.2	1.0	52	53.6	1.0	51	56.0	1.1	50	57.7	1.2	-2.0%
Programme 5	30	1	30	23.8	0.8	43	35.5	0.8	42	36.9	0.9	41	38.3	0.9	38	39.5	1.0	-4.7%

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

						Average growth rate	Average: Receipt item/ Total				Average growth rate	Average: Receipt item/ Total
Audited outcome				Adjusted estimate	Revised estimate	(%)	(%)	Medium-term receipts estimate			(%)	(%)
R thousand	2022/23	2023/24	2024/25	2025/26		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	9 449	7 441	5 165	3 409	3 409	-28.8%	100.0%	3 605	3 666	3 835	4.0%	100.0%
Sales of goods and services produced by department	200	228	249	905	905	65.4%	6.2%	955	1 006	1 045	4.9%	27.1%
Sales by market establishments	200	228	193	800	800	58.7%	5.6%	900	950	980	7.0%	25.5%
of which:							—					—
Rental parking:	200	228	193	800	800	58.7%	5.6%	850	900	980	7.0%	24.6%
Covered and open												
Sale of assets less than R5 000	—	—	—	—	—	—	—	50	50	—	—	0.9%
Other sales	—	—	56	105	105	—	0.6%	55	56	65	-14.8%	1.6%
of which:							—					—
Capital equipment	—	—	—	50	50	—	0.2%	55	56	65	9.1%	1.6%
Services rendered:	—	—	55	55	55	—	0.4%	—	—	—	-100.0%	—
Commission on insurance and garnishee												
Replacement of security cards	—	—	1	—	—	—	—	—	—	—	—	—
Sales of scrap, waste, arms and other used current goods	—	—	—	1	1	—	—	—	—	—	-100.0%	—
of which:							—					—
sales of scrap	—	—	—	1	1	—	—	—	—	—	-100.0%	—
Interest, dividends and rent on land	1 356	2 685	2 694	1 803	1 803	10.0%	33.5%	1 900	1 900	2 000	3.5%	52.2%
Interest	1 356	2 685	1 200	—	—	-100.0%	20.6%	—	—	—	—	—
Dividends	—	—	1 494	1 803	1 803	—	12.9%	1 900	1 900	2 000	3.5%	52.2%
of which:							—					—
Bank accounts	—	—	1 487	1 800	1 800	—	12.9%	1 900	1 900	2 000	3.6%	52.2%
Interest received from private sector	—	—	7	3	3	—	—	—	—	—	-100.0%	—
Sales of capital assets	—	—	332	—	—	—	1.3%	—	—	—	—	—
Transactions in financial assets and liabilities	7 893	4 528	1 890	700	700	-55.4%	58.9%	750	760	790	4.1%	20.7%
Total	9 449	7 441	5 165	3 409	3 409	-28.8%	100.0%	3 605	3 666	3 835	4.0%	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	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Ministry	39.7	32.6	41.5	48.1	6.6%	10.8%	52.2	54.0	55.5	4.8%	12.4%
Management	27.9	27.2	30.4	31.5	4.1%	7.8%	36.6	37.3	38.5	6.9%	8.6%
Corporate Services	159.5	166.7	150.8	189.6	5.9%	44.5%	171.4	179.4	185.0	-0.8%	41.0%
Financial Management	54.5	55.9	56.9	58.2	2.2%	15.1%	61.9	60.1	61.9	2.1%	14.1%
Internal Audit and Risk management	11.8	11.1	10.7	13.0	3.4%	3.1%	13.6	14.2	14.7	4.1%	3.2%
Office Accommodation	54.7	70.0	72.2	82.0	14.5%	18.6%	87.4	90.8	93.7	4.5%	20.8%
Total	348.1	363.6	362.5	422.3	6.7%	100.0%	423.1	435.7	449.2	2.1%	100.0%
Change to 2025				–			7.2	1.7	(4.4)		
Budget estimate											
Economic classification	341.4	347.1	354.4	416.5	6.9%	97.5%	412.9	430.3	443.6	2.1%	98.4%
Current payments	341.4	347.1	354.4	416.5	6.9%	97.5%	412.9	430.3	443.6	2.1%	98.4%
Compensation of employees	167.0	163.7	173.7	192.6	4.9%	46.6%	200.7	209.1	215.6	3.8%	47.8%
Goods and services	174.4	183.4	180.6	223.9	8.7%	50.9%	212.3	221.2	228.0	0.6%	50.6%
of which:											
Audit costs: External	17.6	16.8	16.7	18.3	1.4%	4.6%	19.4	20.1	20.8	4.3%	4.6%
Computer services	21.0	22.2	14.3	47.8	31.4%	7.0%	26.6	27.7	28.6	-15.7%	6.3%
Legal services	21.1	15.1	8.7	5.8	-35.2%	3.4%	4.5	4.7	4.9	-5.1%	1.1%
Operating leases	45.0	56.7	57.5	65.4	13.3%	15.0%	70.3	73.2	75.5	4.9%	16.7%
Property payments	26.4	30.7	30.0	34.0	8.8%	8.1%	36.3	37.6	38.8	4.5%	8.6%
Travel and subsistence	18.3	16.4	23.1	27.1	13.9%	5.7%	26.7	28.3	29.0	2.2%	6.4%
Interest and rent on land	0.0	0.0	0.1	–	-100.0%	0.0%	–	–	–	–	–
Transfers and subsidies	2.5	1.3	1.4	1.1	-24.5%	0.4%	5.2	0.9	0.9	-4.6%	0.5%
Provinces and municipalities	0.0	0.0	0.0	0.1	32.6%	0.0%	0.1	0.1	0.1	3.5%	0.0%
Foreign governments and international organisations	0.3	0.4	0.4	0.8	33.3%	0.1%	0.8	0.9	0.9	3.7%	0.2%
Public corporations and private enterprises	–	0.0	–	–	–	0.0%	–	–	–	–	–
Households	2.2	0.9	1.0	0.2	-52.1%	0.3%	4.3	–	–	-100.0%	0.3%
Payments for capital assets	3.9	12.7	5.4	4.8	7.2%	1.8%	5.0	4.5	4.6	-1.0%	1.1%
Machinery and equipment	3.9	12.7	5.4	4.8	7.2%	1.8%	5.0	4.5	4.6	-1.0%	1.1%
Payments for financial assets	0.3	2.4	1.4	–	-100.0%	0.3%	–	–	–	–	–
Total	348.1	363.6	362.5	422.3	6.7%	100.0%	423.1	435.7	449.2	2.1%	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	1.7	0.5	0.4	0.2	-47.9%	0.2%	4.3	–	–	-100.0%	0.3%
Employee social benefits	1.7	0.5	0.4	0.2	-47.9%	0.2%	–	–	–	-100.0%	–
Early retirement and voluntary exit programmes	–	–	–	–	–	–	4.3	–	–	–	0.3%
Other transfers to households											
Current	0.5	0.4	0.6	–	-100.0%	0.1%	–	–	–	–	–
Employee social benefits	0.5	0.4	0.6	–	-100.0%	0.1%	–	–	–	–	–
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.0	0.0	0.1	32.6%	–	0.1	0.1	0.1	3.5%	0.0%
Vehicle licences	0.0	0.0	0.0	0.1	32.6%	–	0.1	0.1	0.1	3.5%	0.0%
Foreign governments and international organisations											
Current	0.3	0.4	0.4	0.8	33.3%	0.1%	0.8	0.9	0.9	3.7%	0.2%
Commonwealth Local Government Forum	0.3	0.4	0.4	0.8	33.3%	0.1%	0.8	0.9	0.9	3.7%	0.2%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	–	0.0	–	–	–	–	–	–	–	–	–
Communication	–	0.0	–	–	–	–	–	–	–	–	–

Personnel information

Table 3.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)	
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate								
			2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29		2026/27 - 2028/29
Administration			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	227	7	227	173.7	0.8	240	192.6	0.8	238	200.7	0.8	235	209.1	0.9	230	215.6	0.9
1 – 6	78	2	78	26.2	0.3	84	30.1	0.4	83	31.3	0.4	82	32.5	0.4	80	33.6	0.4
7 – 10	63	–	63	39.1	0.6	64	41.6	0.7	64	43.7	0.7	63	45.5	0.7	63	48.0	0.8
11 – 12	44	2	44	42.8	1.0	50	51.9	1.0	49	53.4	1.1	48	55.2	1.2	46	55.9	1.2
13 – 16	40	3	40	60.6	1.5	40	64.1	1.6	40	67.3	1.7	40	71.0	1.8	39	73.2	1.9
Other	2	–	2	4.9	2.5	2	4.9	2.5	2	4.9	2.5	2	4.9	2.5	2	4.9	2.5

Expenditure trends and estimates

Table 3.8 Local Government Operations and Support 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Management: Local Government Operations and Support	4.2	19.6	25.4	23.8	78.0%	0.1%	14.7	16.3	16.8	-10.9%	0.1%
Municipal and Provincial Governance Support and Capacity Building	71.0	80.5	66.6	75.1	1.9%	0.4%	94.9	99.4	102.5	10.9%	0.5%
Municipal Infrastructure Grant	16 842.0	16 341.6	17 112.2	17 851.4	2.0%	91.1%	18 039.8	20 029.6	20 652.1	5.0%	91.0%
Integrated Urban Development Grant	1 085.4	1 172.4	1 145.6	1 278.1	5.6%	6.3%	1 379.2	1 434.3	1 478.9	5.0%	6.6%
Municipal Infrastructure Support Agent	400.2	401.5	406.7	371.1	-2.5%	2.1%	385.3	400.6	413.1	3.6%	1.9%
Total	18 402.8	18 015.6	18 756.4	19 599.4	2.1%	100.0%	19 913.8	21 980.2	22 663.4	5.0%	100.0%
Change to 2025 Budget estimate				–			(1 334.5)	(230.1)	(543.8)		
Economic classification											
Current payments	74.9	99.7	91.8	98.8	9.7%	0.5%	109.6	115.6	119.3	6.5%	0.5%
Compensation of employees	59.0	64.9	71.6	83.1	12.1%	0.4%	88.1	93.2	96.1	5.0%	0.4%
Goods and services	16.0	34.7	20.2	15.8	-0.5%	0.1%	21.5	22.4	23.2	13.8%	0.1%
of which:											
Administrative fees	0.5	1.2	0.6	0.9	23.3%	0.0%	1.8	1.8	1.9	28.2%	0.0%
Computer services	3.9	–	–	3.9	0.1%	0.0%	0.7	0.7	0.8	-41.7%	0.0%
Consultants: Business and advisory services	0.9	–	–	–	-100.0%	0.0%	1.7	1.8	1.8	–	0.0%
Rental and hiring	–	3.3	0.8	0.1	–	0.0%	1.0	1.0	1.0	116.9%	0.0%
Travel and subsistence	6.5	24.1	10.7	6.6	0.7%	0.1%	11.1	11.0	11.4	19.7%	0.1%
Venues and facilities	2.8	1.0	4.9	2.1	-9.4%	0.0%	2.8	3.4	3.6	20.5%	0.0%
Transfers and subsidies	18 327.7	17 915.6	18 606.6	19 006.8	1.2%	98.8%	19 268.6	21 864.5	22 544.1	5.9%	98.6%
Provinces and municipalities	17 927.4	17 514.0	18 199.9	18 635.7	1.3%	96.7%	18 883.4	21 463.9	22 131.0	5.9%	96.8%
Departmental agencies and accounts	400.2	401.5	406.7	371.1	-2.5%	2.1%	385.3	400.6	413.1	3.6%	1.9%
Households	0.2	0.1	–	–	-100.0%	0.0%	–	–	–	–	–
Payments for capital assets	0.1	0.0	58.0	493.8	1886.5%	0.7%	535.6	–	–	-100.0%	0.8%
Buildings and other fixed structures	–	–	57.8	493.8	–	0.7%	535.6	–	–	-100.0%	0.8%
Machinery and equipment	0.1	0.0	0.2	0.0	-18.6%	0.0%	–	–	–	-100.0%	–
Payments for financial assets	0.1	0.3	0.0	–	-100.0%	0.0%	–	–	–	–	–
Total	18 402.8	18 015.6	18 756.4	19 599.4	2.1%	100.0%	19 913.8	21 980.2	22 663.4	5.0%	100.0%
Proportion of total programme expenditure to vote expenditure	16.6%	15.4%	15.1%	14.8%	–	–	14.7%	15.5%	15.5%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.2	0.1	–	–	-100.0%	–	–	–	–	–	–
Employee social benefits	0.2	0.1	–	–	-100.0%	–	–	–	–	–	–
Provinces and municipalities											
Municipal bank accounts											
Capital	17 927.4	17 514.0	18 199.9	18 635.7	1.3%	96.7%	18 883.4	21 463.9	22 131.0	5.9%	96.8%
Integrated urban development grant	1 085.4	1 172.4	1 145.6	1 278.1	5.6%	6.3%	1 379.2	1 434.3	1 478.9	5.0%	6.6%
Municipal infrastructure grant	16 842.0	16 341.6	17 054.4	17 357.6	1.0%	90.4%	17 504.2	20 029.6	20 652.1	6.0%	90.1%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	400.2	401.5	406.7	371.1	-2.5%	2.1%	385.3	400.6	413.1	3.6%	1.9%
Municipal Infrastructure Support Agent	400.2	401.5	406.7	371.1	-2.5%	2.1%	385.3	400.6	413.1	3.6%	1.9%

Personnel information

Table 3.9 Local Government Operations and Support personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment															Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
Local Government Operations and Support			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	80	1	80	71.6	0.9	89	83.1	0.9	90	88.1	1.0	91	93.2	1.0	89	96.1	1.1	-0.1%	100.0%
1 – 6	12	–	12	5.0	0.4	12	5.4	0.4	14	6.5	0.5	15	7.2	0.5	15	7.6	0.5	6.3%	16.1%
7 – 10	25	1	25	15.5	0.6	30	19.9	0.7	30	20.9	0.7	30	22.0	0.7	27	21.0	0.8	-3.2%	31.7%
11 – 12	21	–	21	19.9	0.9	25	25.1	1.0	25	26.4	1.1	25	27.8	1.1	25	29.4	1.2	0.0%	27.7%
13 – 16	22	–	22	31.3	1.4	22	32.6	1.5	22	34.3	1.6	22	36.2	1.6	22	38.2	1.7	–	24.4%

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

2. Rand million.

Programme 3: Policy, Governance and Local Government Administration

Programme purpose

Provide support and direction on the establishment and maintenance of efficient and effective municipal governance and administration policies and systems.

Objectives

- Strengthen accountability by implementing the local government anti-corruption strategy in identified districts and metropolitan municipalities by March 2027.
- Support municipalities to improve their financial sustainability by monitoring and supporting, on an ongoing basis, the rating and valuation aspects of the implementation of the Local Government: Municipal Property Rates Act (2004); and the financial aspects of the Local Government: Municipal Systems Act (2000), including user service policies and tariffs, credit control and debt collection, indigent policies and related indigent registers.
- Support municipalities in building capable administrations in accordance with chapter 7 of the Local Government: Municipal Systems Act (2000) and related regulations, including capacity development initiatives, on an ongoing basis.
- Strengthen municipal governance by monitoring the functionality of council committees on an ongoing basis.
- Support the effective management of cooperative governance systems by strengthening reporting and developing a framework for local government powers and functions by March 2027.

Subprogrammes

- *Management: Policy, Governance and Local Government Administration* provides strategic oversight and leadership to ensure compliance with legislative mandates and alignment with departmental targets with the aim of driving efficiency across the programme's initiatives.
- *Municipal Administration and Capacity* determines and monitors compliance with senior management's remuneration, appointments and disciplinary regulations in municipalities, complemented by the rollout of competency assessments, workshops and training to enhance adherence to municipal staff regulations.
- *Municipal Funding and Revenue Support* supports the implementation of free basic services policies, ensures compliance with the annual Division of Revenue Act, supports municipalities in property valuation and rating as per the Local Government: Municipal Property Rates Act (2004), oversees municipal tariff policies and bylaws, and promotes revenue optimisation and legislative compliance.
- *Development Planning* drives the implementation of the national framework for local economic development and the integrated urban development framework, and advances urban and spatial development through

strengthened instruments under the Spatial Planning and Land Use Management Act (2013) to promote sustainable municipal growth.

- *Municipal Governance* directs and supports governance policy development, ensures the effective configuration of powers and functions, promotes ethics, implements strategies to combat corruption and enhances financial management and audit outcomes in municipalities.
- *Knowledge Management, Monitoring and Report Systems* develops and institutionalises municipal performance monitoring and reporting systems on a set of local government indicators aligned with the Municipal Finance Management Act (2003) and drafts regulations under section 43 of the Local Government: Municipal Systems Act (2000) to standardise and improve local government reporting.
- *Municipal Demarcation Board* transfers its entire budget to the Municipal Demarcation Board to fund its operational activities such as capacity assessments, ward delimitation and boundary redeterminations.
- *Local Government Equitable Share* supplements municipal revenue for the provision of free basic services to poor households and creates greater institutional capacity in weaker municipalities.
- *Municipal Systems Improvement Programme* enhances municipal governance and operational efficiency by providing targeted technical assistance and capacity-building support. Its primary focus is on stabilising institutional frameworks and governance systems to ensure compliance with the Local Government: Municipal Systems Act (2000), the Local Government: Municipal Property Rates Act (2004) and related legislative frameworks by strengthening the in-house capacity of municipalities.

Expenditure trends and estimates

Table 3.10 Policy, Governance and Local Government Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)	
Audited outcome												
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	
Management: Policy, Governance and Local Government Administration	2.8	10.0	6.1	12.6	65.2%	0.0%	6.2	6.4	6.6	-19.3%	0.0%	
Municipal Administration and Capacity	16.3	15.2	15.1	15.4	-1.9%	0.0%	15.4	16.0	16.5	2.4%	0.0%	
Municipal Funding and Revenue Support	48.4	26.6	17.0	20.5	-24.9%	0.0%	23.0	24.3	25.2	7.1%	0.0%	
Development Planning	2.6	25.8	21.5	20.7	98.9%	0.0%	17.9	18.8	19.4	-2.1%	0.0%	
Municipal Governance	53.6	53.8	52.0	58.0	2.6%	0.1%	365.2	67.6	69.6	6.3%	0.1%	
Knowledge Management, Monitoring and Report Systems	24.7	26.1	29.6	32.5	9.5%	0.0%	32.3	33.7	34.7	2.2%	0.0%	
Municipal Demarcation Board	74.3	73.1	74.2	77.2	1.3%	0.1%	80.1	83.3	85.9	3.6%	0.1%	
Local Government Equitable Share	83 937.8	92 261.9	99 503.7	106 087.0	8.1%	99.7%	110 090.0	114 483.3	118 041.4	3.6%	99.6%	
Municipal Systems Improvement Programme	63.5	53.8	136.0	174.5	40.0%	0.1%	157.4	163.6	168.7	-1.1%	0.1%	
Total	84 224.0	92 546.1	99 855.4	106 498.3	8.1%	100.0%	110 787.5	114 897.1	118 468.0	3.6%	100.0%	
Change to 2025 Budget estimate				-			(274.9)	(1 187.5)	(2 827.7)			
Economic classification												
Current payments	157.6	165.7	229.8	286.6	22.1%	0.2%	268.1	279.2	287.9	0.1%	0.2%	
Compensation of employees	71.9	84.8	75.6	89.2	7.5%	0.1%	93.1	97.2	100.3	4.0%	0.1%	
Goods and services	85.7	80.9	154.2	197.5	32.1%	0.1%	175.0	182.0	187.6	-1.7%	0.2%	
of which:						-						-
Administrative fees	0.4	0.5	0.3	0.6	20.9%	0.0%	0.5	0.6	0.6	-1.6%	0.0%	
Communication	1.1	0.9	1.1	1.0	-3.6%	0.0%	0.7	0.7	0.7	-8.4%	0.0%	
Computer services	7.4	5.1	8.9	14.7	25.9%	0.0%	1.6	1.6	1.6	-51.8%	0.0%	
Consultants: Business and advisory services	9.8	15.9	42.0	72.7	95.2%	0.0%	163.8	170.3	175.6	34.2%	0.1%	
Contractors	-	2.0	1.1	-	-	0.0%	2.0	2.2	2.2	-	0.0%	
Travel and subsistence	5.9	5.7	4.0	4.9	-5.9%	0.0%	6.0	6.2	6.4	9.5%	0.0%	
Transfers and subsidies	84 066.4	92 380.4	99 625.0	106 211.7	8.1%	99.8%	110 519.4	114 617.9	118 180.1	3.6%	99.8%	
Provinces and municipalities	83 937.8	92 261.9	99 503.7	106 087.0	8.1%	99.7%	110 090.0	114 483.3	118 041.4	3.6%	99.6%	
Departmental agencies and accounts	110.6	109.5	111.1	115.6	1.5%	0.1%	120.0	124.8	128.7	3.6%	0.1%	
Non-profit institutions	8.5	8.5	8.7	9.0	1.9%	0.0%	9.4	9.7	10.0	3.6%	0.0%	
Households	9.5	0.5	1.5	-	-100.0%	0.0%	300.0	-	-	-	0.1%	

Table 3.10 Policy, Governance and Local Government Administration expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Payments for capital assets	0.0	0.1	0.1	0.0	33.9%	0.0%	–	–	–	-100.0%	–
Machinery and equipment	0.0	0.1	0.1	0.0	33.9%	0.0%	–	–	–	-100.0%	–
Payments for financial assets	0.1	0.0	0.4	–	-100.0%	0.0%	–	–	–	–	–
Total	84 224.0	92 546.1	99 855.4	106 498.3	8.1%	100.0%	110 787.5	114 897.1	118 468.0	3.6%	100.0%
Proportion of total programme expenditure to vote expenditure	76.1%	79.2%	80.3%	80.3%	–	–	82.1%	81.2%	81.2%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.5	0.5	0.1	–	-100.0%	–	–	–	–	–	–
Employee social benefits	0.5	0.5	0.1	–	-100.0%	–	–	–	–	–	–
Other transfers to households											
Current	9.0	–	1.4	–	-100.0%	–	300.0	–	–	–	0.1%
Employee social benefits	0.1	–	1.3	–	-100.0%	–	–	–	–	–	–
Non-returning local government councillors	8.9	–	0.1	–	-100.0%	–	300.0	–	–	–	0.1%
Provinces and municipalities											
Municipal bank accounts											
Current	83 937.8	92 261.9	99 503.7	106 087.0	8.1%	99.7%	110 090.0	114 483.3	118 041.4	3.6%	99.6%
Local government equitable share	83 937.8	92 261.9	99 503.7	106 087.0	8.1%	99.7%	110 090.0	114 483.3	118 041.4	3.6%	99.6%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	110.6	109.5	111.1	115.6	1.5%	0.1%	120.0	124.8	128.7	3.6%	0.1%
South African Local Government Association	36.3	36.4	36.9	38.4	1.9%	–	39.9	41.5	42.8	3.6%	0.0%
Municipal Demarcation Board	74.3	73.1	74.2	77.2	1.3%	0.1%	80.1	83.3	85.9	3.6%	0.1%
Non-profit institutions											
Current	8.5	8.5	8.7	9.0	1.9%	–	9.4	9.7	10.0	3.6%	0.0%
South African Cities Network	8.5	8.5	8.7	9.0	1.9%	–	9.4	9.7	10.0	3.6%	0.0%

Personnel information

Table 3.11 Policy, Governance and Local Government Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)		
Number of funded posts	Number of posts additional to the establishment	Actual	Revised estimate			Medium-term expenditure estimate												
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Policy, Governance and Local Government Administration		82	–	–	82	75.6	0.9	90	89.2	1.0	89	93.1	1.1	87	97.2	1.1	81	100.3
Salary level	82	–	–	–	82	75.6	0.9	90	89.2	1.0	89	93.1	1.1	87	97.2	1.1	81	100.3
1 – 6	12	–	–	–	12	3.9	0.3	12	4.3	0.3	11	3.9	0.4	10	3.7	0.4	4	1.7
7 – 10	27	–	–	–	27	13.9	0.5	31	17.0	0.5	31	17.9	0.6	30	18.3	0.6	30	19.3
11 – 12	25	–	–	–	25	27.4	1.1	26	30.3	1.2	26	31.9	1.2	26	33.6	1.3	26	35.5
13 – 16	18	–	–	–	18	30.5	1.7	21	37.5	1.8	21	39.4	1.9	21	41.6	2.0	21	43.8

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
 - providing education, training, public awareness and research for all relevant role players in 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.
- Coordinate effective, 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: National Disaster Management Centre* provides strategic leadership and ensures that activities are aligned with government's 2024-2029 medium-term development plan and that disaster management mandates are executed effectively.
- *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 in communities to improve the avoidance of disaster risk, 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 in an integrated manner after a disaster occurs.
- *Municipal Disaster Recovery Grant* rehabilitates and reconstructs municipal infrastructure damaged by disasters. This subprogramme makes transfers only when a disaster is classified.
- *Disaster Response Grant* provides 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 (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Management: National Disaster Management Centre	42.5	32.3	24.1	41.0	-1.2%	1.3%	36.3	38.4	43.1	1.7%	5.7%
Disaster Policy, Institutional Development and Compliance	8.1	8.0	7.7	18.5	32.0%	0.4%	9.1	11.5	9.9	-19.0%	1.5%
Disaster Risk Reduction and Capacity Development	4.1	9.4	11.4	19.1	67.0%	0.4%	18.6	19.2	19.6	0.9%	2.8%
Disaster Preparedness, Response and Recovery Coordination	10.0	14.6	15.8	11.7	5.7%	0.5%	30.1	29.2	28.7	34.7%	4.3%
Municipal Disaster Recovery Grant	3 318.7	1 334.6	1 425.0	2 161.1	-13.3%	75.0%	–	–	–	-100.0%	–
Disaster Response Grant	516.7	873.2	527.7	546.3	1.9%	22.4%	568.4	591.1	609.4	3.7%	85.8%
Total	3 900.0	2 272.1	2 011.7	2 797.8	-10.5%	100.0%	662.5	689.3	710.7	-36.7%	100.0%
Change to 2025 Budget estimate				–			(3.2)	(6.5)	(16.4)		

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

Economic classification	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	62.8	61.4	56.4	87.7	11.7%	2.4%	88.5	90.5	95.4	2.9%	13.3%
Compensation of employees	23.2	24.8	27.9	51.2	30.3%	1.2%	53.6	56.0	57.7	4.1%	8.1%
Goods and services	39.7	36.6	28.5	36.4	-2.8%	1.3%	34.9	34.5	37.7	1.2%	5.2%
of which:											
Computer services	7.6	9.9	7.9	17.0	30.5%	0.4%	17.0	17.5	17.9	1.9%	2.5%
Consultants: Business and advisory services	3.2	3.9	0.9	0.3	-54.7%	0.1%	7.7	8.2	8.7	209.2%	1.2%
Agency and support/outourced services	18.6	13.0	9.5	1.0	-62.2%	0.4%	3.0	1.2	3.3	48.8%	0.4%
Travel and subsistence	2.3	4.8	5.7	9.6	60.7%	0.2%	4.8	5.2	5.3	-17.8%	0.7%
Training and development	0.0	0.3	–	0.8	198.5%	0.0%	1.1	0.8	0.8	0.7%	0.1%
Operating payments	0.3	0.6	0.3	0.5	18.0%	0.0%	0.3	0.3	0.4	-11.3%	0.1%
Transfers and subsidies	3 837.2	2 210.3	1 954.7	2 709.4	-11.0%	97.5%	572.5	597.1	613.6	-39.0%	86.5%
Provinces and municipalities	3 835.4	2 207.8	1 952.7	2 707.4	-11.0%	97.5%	568.4	591.1	609.4	-39.2%	85.8%
Non-profit institutions	–	0.1	0.1	–	–	0.0%	0.1	0.1	0.1	–	0.0%
Households	1.8	2.4	2.0	2.0	3.3%	0.1%	4.0	6.0	4.0	26.4%	0.7%
Payments for capital assets	–	0.4	0.6	0.7	–	0.0%	1.6	1.6	1.7	33.7%	0.2%
Machinery and equipment	–	0.4	0.6	0.7	–	0.0%	1.6	1.6	1.7	33.7%	0.2%
Payments for financial assets	0.0	0.0	0.0	–	-100.0%	0.0%	–	–	–	–	–
Total	3 900.0	2 272.1	2 011.7	2 797.8	-10.5%	100.0%	662.5	689.3	710.7	-36.7%	100.0%
Proportion of total programme expenditure to vote expenditure	3.5%	1.9%	1.6%	2.1%	–	–	0.5%	0.5%	0.5%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.2	0.5	2.0	–	-100.0%	–	–	–	–	–	–
Employee social benefits	0.2	0.5	2.0	–	-100.0%	–	–	–	–	–	–
Other transfers to households											
Current	1.6	1.9	0.0	2.0	7.7%	0.1%	4.0	6.0	4.0	26.4%	0.7%
Employee social benefits	–	0.8	0.0	–	–	–	–	–	–	–	–
Bursaries for non-employees	1.6	1.1	–	2.0	7.7%	–	4.0	6.0	4.0	26.4%	0.7%
Provinces and municipalities											
Provincial agencies and funds											
Current	–	0.0	–	–	–	–	–	–	–	–	–
Vehicle licences	–	0.0	–	–	–	–	–	–	–	–	–
Municipal bank accounts											
Capital	3 835.4	2 207.7	1 803.3	2 556.2	-12.7%	94.7%	411.0	427.4	440.7	-44.3%	62.0%
Municipal disaster response grant	516.7	873.2	378.3	395.1	-8.6%	19.7%	411.0	427.4	440.7	3.7%	62.0%
Municipal disaster recovery grant	3 318.7	1 334.6	1 425.0	2 161.1	-13.3%	75.0%	–	–	–	-100.0%	–
Provincial revenue funds											
Current	–	–	0.0	–	–	–	–	–	–	–	–
Vehicle licences	–	–	0.0	–	–	–	–	–	–	–	–
Capital	–	–	149.3	151.3	–	2.7%	157.4	163.7	168.7	3.7%	23.7%
Provincial disaster response grant	–	–	149.3	151.3	–	2.7%	157.4	163.7	168.7	3.7%	23.7%
Non-profit institutions											
Current	–	0.1	0.1	–	–	–	0.1	0.1	0.1	–	0.0%
Disaster Management Institute of Southern Africa	–	0.1	0.1	–	–	–	0.1	0.1	0.1	–	0.0%

Personnel information

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

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment															Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment	National Disaster Management Centre	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
Salary level			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
28	–		28	27.9	1.0	53	51.2	1.0	52	53.6	1.0	51	56.0	1.1	50	57.7	1.2	-2.0%	100.0%
1 – 6	2	–	2	0.8	0.4	4	1.6	0.4	3	1.4	0.5	2	1.0	0.5	2	0.8	0.5	-23.4%	4.4%
7 – 10	6	–	6	3.3	0.5	14	8.3	0.6	14	8.7	0.6	14	9.2	0.7	14	9.7	0.7	-0.2%	27.5%
11 – 12	9	–	9	8.4	0.9	20	19.2	1.0	20	20.1	1.0	20	21.2	1.1	19	21.3	1.1	-1.7%	38.7%
13 – 16	11	–	11	15.4	1.4	15	22.2	1.5	15	23.3	1.6	15	24.6	1.6	15	25.9	1.7	–	29.5%

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 180 000 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 public and private 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 (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26			2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Coordination, Partnerships and Implementation	3 745.9	3 595.4	3 324.3	3 280.9	-4.3%	99.0%		3 195.4	3 499.0	3 609.7	3.2%	99.2%
Monitoring and Evaluation	88.2	7.2	14.3	25.4	-34.0%	1.0%		27.6	28.9	27.8	3.1%	0.8%
Total	3 834.1	3 602.6	3 338.6	3 306.3	-4.8%	100.0%		3 222.9	3 527.9	3 637.5	3.2%	100.0%
Change to 2025				–				(185.0)	(34.0)	(84.4)		
Budget estimate												

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

Economic classification					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	3 817.7	3 599.8	3 337.4	3 305.0	-4.7%	99.8%	3 202.7	3 527.7	3 637.3	3.2%	99.8%
Compensation of employees	25.5	17.2	23.8	35.5	11.7%	0.7%	36.9	38.3	39.5	3.6%	1.1%
Goods and services	3 792.2	3 582.6	3 313.6	3 269.5	-4.8%	99.1%	3 165.8	3 489.4	3 597.8	3.2%	98.7%
of which:											
Administrative fees	29.9	26.8	25.7	26.6	-3.8%	0.8%	37.2	38.7	39.9	14.4%	1.1%
Minor assets	8.4	0.2	0.1	0.6	-58.5%	0.1%	189.5	197.1	203.2	597.1%	5.7%
Contractors	3 288.3	3 446.8	3 185.2	3 056.7	-2.4%	92.2%	2 426.1	2 699.4	2 783.3	-3.1%	76.1%
Agency and support/outsourced services	4.4	5.5	–	15.0	51.0%	0.2%	240.7	250.3	258.1	158.2%	7.2%
Consumable supplies	159.9	19.0	0.0	67.7	-24.9%	1.8%	121.7	126.6	130.5	24.4%	3.6%
Training and development	87.0	3.1	0.1	9.0	-53.1%	0.7%	111.9	137.1	141.4	150.4%	3.8%
Transfers and subsidies	0.3	0.2	0.0	–	-100.0%	0.0%	–	–	–	–	–
Provinces and municipalities	0.0	–	–	–	-100.0%	0.0%	–	–	–	–	–
Households	0.3	0.2	0.0	–	-100.0%	0.0%	–	–	–	–	–
Payments for capital assets	16.0	2.5	0.3	1.3	-57.2%	0.1%	20.2	0.2	0.2	-43.8%	0.2%
Buildings and other fixed structures	0.7	0.2	–	–	-100.0%	0.0%	–	–	–	–	–
Machinery and equipment	15.3	2.4	0.3	1.3	-56.6%	0.1%	20.2	0.2	0.2	-43.8%	0.2%
Software and other intangible assets	0.0	–	–	–	-100.0%	0.0%	–	–	–	–	–
Payments for financial assets	0.1	0.1	0.9	–	-100.0%	0.0%	–	–	–	–	–
Total	3 834.1	3 602.6	3 338.6	3 306.3	-4.8%	100.0%	3 222.9	3 527.9	3 637.5	3.2%	100.0%
Proportion of total programme expenditure to vote expenditure	3.5%	3.1%	2.7%	2.5%	–	–	2.4%	2.5%	2.5%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.3	0.2	0.0	–	-100.0%	–	–	–	–	–	–
Employee social benefits	0.3	0.2	0.0	–	-100.0%	–	–	–	–	–	–
Provinces and municipalities											
Municipal bank accounts											
Current	0.0	–	–	–	-100.0%	–	–	–	–	–	–
Vehicle licences	0.0	–	–	–	-100.0%	–	–	–	–	–	–

Personnel information

Table 3.15 Community Work Programme personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
Community Work Programme			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	30	1	30	23.8	0.8	43	35.5	0.8	42	36.9	0.9	41	38.3	0.9	38	39.5	1.0	-4.7%	100.0%
1 – 6	12	–	12	3.5	0.3	14	4.8	0.3	13	4.7	0.4	12	4.3	0.4	9	3.6	0.4	-15.8%	27.7%
7 – 10	4	–	4	2.3	0.6	11	6.4	0.6	11	6.8	0.6	11	7.1	0.6	11	7.5	0.7	–	27.4%
11 – 12	4	1	4	3.7	0.9	6	5.9	1.0	6	6.2	1.0	6	6.5	1.1	6	6.8	1.1	–	15.0%
13 – 16	10	–	10	14.4	1.4	12	18.4	1.5	12	19.3	1.6	12	20.4	1.7	12	21.5	1.8	–	29.9%

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 outcome

Indicator	Programme/ Objective/ Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25		2026/27	2027/28	2028/29
Process for delimitation of municipal ward boundaries for local government elections per year	Demarcation and spatial transformation excellence	Improved service delivery in the local government sphere	— 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	— ¹	Engage with all stakeholders on ward delimitation for the 2031 local government elections
Process for the determination of municipal boundaries per year	Demarcation and spatial transformation excellence		Determined or redetermined municipal outer boundaries published for class 1 redeterminations	Determined or redetermined municipal outer boundaries published for class 2-4 redeterminations	— ¹	Determined or redetermined municipal outer boundaries published for deferred cases	Municipal boundary redetermination proposals analysed	Determined or redetermined municipal outer boundaries published	— ¹
Process for the assessment of all municipalities' capacity to perform their powers and functions per year	Research, spatial information and intelligence development		— ¹	— ¹	Capacity assessment data updated for 60% of municipalities	— ¹	Review capacity assessment model	Update capacity assessment data for 70% of municipalities	— 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	3	3	3
Number of outreach activities per year to strengthen public and stakeholder awareness and education on demarcation processes	Stakeholder engagement and communication		24	22	20	30	14	30	14

1. Achievements and targets are 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 medium term, the board will focus on ensuring election readiness, boundary stability and sound, research-driven demarcation. As part of its preparations for the 2031 municipal elections, over the MTEF period, the board will engage with all stakeholders on the municipal ward delimitation process, analyse municipal boundary redetermination proposals and publish determined or redetermined municipal outer boundaries. It also plans to conduct and produce 9 research reports and conduct 58 outreach activities to support evidence-based demarcation decisions and policy advice while strengthening public awareness.

Expenditure is expected to decrease at an average annual rate of 6.7 per cent, from R112 million in 2025/26 to R90.9 million in 2028/29. This is mainly due to the retention of surplus funds in 2025/26 to enable the board to finalise activities related to the preparation of the 2026 local government elections and lower inflation-linked increases over the medium term as a result of lower inflation projections. Spending on compensation of employees accounts for an estimated 62.6 per cent (R162.9 million) of total expenditure over the medium term.

The board receives the bulk of its revenue through transfers from the department, which amount to R249.4 million over the period ahead. Revenue is expected to increase in line with expenditure.

Programmes/Objectives/Activities

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

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	38.3	46.4	51.3	66.1	20.0%	58.8%	55.3	56.2	59.0	-3.7%	65.5%
Demarcation and spatial transformation excellence	14.7	18.1	19.9	27.9	23.9%	23.5%	17.2	19.0	20.2	-10.2%	21.7%
Research, spatial information and intelligence development	14.1	3.8	3.7	5.2	-28.4%	7.8%	4.2	4.9	4.7	-3.1%	5.3%
Stakeholder engagement and communication	7.8	7.4	6.1	12.8	17.9%	9.9%	6.1	6.3	6.9	-18.6%	7.5%
Total	74.9	75.8	81.0	112.0	14.4%	100.0%	82.8	86.5	90.9	-6.7%	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											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	1.7	2.5	3.3	2.2	9.3%	3.1%	2.7	3.2	4.9	31.9%	4.2%
Other non-tax revenue	1.7	2.5	3.3	2.2	9.3%	3.1%	2.7	3.2	4.9	31.9%	4.2%
Transfers received	74.3	73.1	74.2	77.2	1.3%	96.9%	80.1	83.3	85.9	3.6%	95.8%
Total revenue	76.0	75.6	77.5	79.3	1.4%	100.0%	82.8	86.5	90.9	4.6%	100.0%
Expenses											
Current expenses	74.9	75.8	81.0	112.0	14.4%	100.0%	82.8	86.5	90.9	-6.7%	100.0%
Compensation of employees	38.5	46.8	45.5	48.4	8.0%	52.1%	50.7	54.2	58.0	6.2%	62.6%
Goods and services	35.2	27.9	35.6	63.6	21.8%	47.2%	32.1	32.4	32.9	-19.7%	37.4%
Depreciation	1.3	1.1	-	-	-100.0%	0.7%	-	-	-	-	-
Total expenses	74.9	75.8	81.0	112.0	14.4%	100.0%	82.8	86.5	90.9	-6.7%	100.0%
Surplus/(Deficit)	1.1	(0.2)	(3.5)	(32.7)	-409.8%		-	-	-	-100.0%	
Cash flow statement											
Cash flow from operating activities	5.0	(0.7)	(3.0)	(11.7)	-232.8%	100.0%	0.3	1.0	-	-100.0%	100.0%
Receipts											
Non-tax receipts	1.5	2.5	1.8	2.2	12.6%	2.6%	2.7	3.2	4.5	28.0%	4.0%
Other tax receipts	1.5	2.5	1.8	2.2	12.6%	2.6%	2.7	3.2	4.5	28.0%	4.0%
Transfers received	74.3	73.1	74.2	77.2	1.3%	97.4%	80.1	83.3	85.9	3.6%	96.0%
Financial transactions in assets and liabilities	0.1	0.0	-	-	-100.0%	-	-	-	-	-	-
Total receipts	75.9	75.6	76.0	79.3	1.5%	100.0%	82.8	86.5	90.4	4.5%	100.0%
Payment											
Current payments	70.9	76.3	79.0	91.0	8.6%	100.0%	82.5	85.6	90.4	-0.2%	100.0%
Compensation of employees	38.5	46.8	45.5	49.1	8.5%	56.7%	50.7	54.2	58.0	5.7%	63.0%
Goods and services	32.5	29.5	33.6	41.9	8.9%	43.3%	31.8	31.4	32.5	-8.2%	37.0%
Total payments	70.9	76.3	79.0	91.0	8.6%	100.0%	82.5	85.6	90.4	-0.2%	100.0%
Net cash flow from investing activities	(1.0)	(0.3)	(1.6)	(0.9)	-4.3%	100.0%	(0.3)	(1.0)	-	-100.0%	100.0%
Acquisition of property, plant, equipment and intangible assets	(0.6)	(0.3)	(1.6)	(0.9)	12.0%	90.1%	(0.3)	(1.0)	-	-100.0%	100.0%
Acquisition of software and other intangible assets	(0.4)	-	-	-	-100.0%	9.9%	-	-	-	-	-
Net increase/(decrease) in cash and cash equivalents	4.0	(1.1)	(4.5)	(12.5)	-246.5%	100.0%	-	0.0	-	-100.0%	100.0%

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

Statement of financial position				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	2.7	2.0	2.5	4.9	21.8%	8.3%	5.6	5.6	3.8	-8.3%	32.0%
of which:											
Acquisition of assets	(0.6)	(0.3)	(1.6)	(0.9)	12.0%	100.0%	(0.3)	(1.0)	–	-100.0%	100.0%
Inventory	0.2	0.2	0.2	0.2	8.5%	0.6%	0.3	0.3	0.1	-25.3%	1.3%
Receivables and prepayments	1.6	2.0	2.2	1.8	4.2%	5.2%	3.2	3.3	1.5	-6.7%	17.0%
Cash and cash equivalents	39.3	38.2	33.7	14.2	-28.7%	85.9%	10.5	9.2	3.5	-37.3%	49.6%
Total assets	43.8	42.4	38.6	21.2	-21.5%	100.0%	19.5	18.3	8.9	-25.2%	100.0%
Accumulated surplus/(deficit)	38.2	37.9	34.4	12.2	-31.6%	84.0%	10.5	8.8	3.5	-34.0%	48.8%
Trade and other payables	5.7	4.5	4.2	9.0	16.6%	16.0%	9.0	9.5	5.4	-15.8%	51.2%
Total equity and liabilities	43.8	42.4	38.6	21.2	-21.5%	100.0%	19.5	18.3	8.9	-25.2%	100.0%

Personnel information

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

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of posts on approved establishment	Medium-term expenditure estimate																	
		Actual			Revised estimate														
			2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29
Municipal Demarcation Board			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	45.5	0.9	48	48.4	1.0	48	50.7	1.1	48	54.2	1.1	48	58.0	1.2	–	100.0%
1 – 6	1	1	1	2.3	2.3	1	2.5	2.5	1	2.3	2.3	1	2.5	2.5	1	2.7	2.7	–	2.1%
7 – 10	19	19	19	10.9	0.6	19	12.1	0.6	19	12.9	0.7	19	13.7	0.7	19	14.6	0.8	–	39.6%
11 – 12	18	18	18	18.1	1.0	18	18.6	1.0	18	19.5	1.1	18	20.9	1.2	18	22.3	1.2	–	37.5%
13 – 16	10	10	10	14.2	1.4	10	15.2	1.5	10	16.0	1.6	10	17.1	1.7	10	18.3	1.8	–	20.8%

Municipal Infrastructure Support Agent

Selected performance indicators

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

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of municipalities receiving the municipal infrastructure grant with increased access to basic services in water, roads, solid waste and sanitation	Technical support services	Improved service delivery in the local government sphere	44	60% ¹	55	55	55	55	55
Number of dysfunctional municipalities with improved infrastructure resilience to climate change	Technical support services		— ²	10	15	15	15	15	15
Number of municipalities provided with technical support to incorporate labour-intensive construction methods in implementing grant-funded infrastructure projects	Technical support services	Increased employment and work opportunities	25	25	30	30	30	30	30
Number of municipalities supported with the enhancement of procurement practices per year	Infrastructure delivery management support	An ethical, capable and professional public service	22	23	22	18	18	18	18

1. Indicator was measured as a percentage in this year.

2. No historical data available.

Entity overview

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

Over the medium term, the agent will focus on strengthening planning, boosting implementation and maintenance, building municipal technical and managerial capacity, and facilitating innovative financing and procurement that aims to accelerate infrastructure delivery, reduce backlogs and improve municipal service delivery outcomes. To achieve this, over the MTEF period, the agent will support 54 municipalities in enhancing procurement practices and provide technical support to 90 municipalities to incorporate labour-intensive construction methods in implementing grant-funded infrastructure projects.

The agent's total budget is R1.2 billion over the period ahead, of which spending on compensation of employees accounts for an estimated 66.9 per cent (R802.6 million). The agent derives its revenue mainly through departmental transfers. Expenditure and revenue are expected to increase at an average annual rate of 3.6 per cent, from R371.1 million in 2025/26 to R413.1 million in 2028/29.

Programmes/Objectives/Activities

Table 3.21 Municipal Infrastructure Support Agent expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
	2022/23	2023/24	2024/25		2022/23 - 2025/26	Average: Expenditure/ Total (%)	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	84.7	93.1	106.0	109.1	8.8%	23.7%	113.3	118.4	123.8	4.3%	29.7%
Technical Support Services	320.2	186.2	217.6	237.7	-9.5%	57.9%	246.6	255.7	261.6	3.2%	63.7%
Infrastructure delivery management support	171.2	37.8	73.2	24.2	-47.9%	18.4%	25.4	26.5	27.7	4.5%	6.6%
Total	576.1	317.2	396.7	371.1	-13.6%	100.0%	385.3	400.6	413.1	3.6%	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											
	Audited outcome			Revised estimate	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
	2022/23	2023/24	2024/25		2022/23 - 2025/26	Average: Expenditure/ Total (%)	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Revenue											
Non-tax revenue	12.8	11.9	19.6	—	-100.0%	2.7%	—	—	—	—	—
Sale of goods and services other than capital assets	—	—	3.4	—	—	0.2%	—	—	—	—	—
Other non-tax revenue	12.8	11.9	16.1	—	-100.0%	2.5%	—	—	—	—	—
Transfers received	401.3	402.5	406.8	371.1	-2.6%	97.3%	385.3	400.6	413.1	3.6%	100.0%
Total revenue	414.1	414.5	426.4	371.1	-3.6%	100.0%	385.3	400.6	413.1	3.6%	100.0%
Expenses											
Current expenses	576.1	317.2	396.7	371.1	-13.6%	100.0%	385.3	400.6	413.1	3.6%	100.0%
Compensation of employees	197.1	196.3	199.7	244.6	7.5%	50.4%	255.8	267.4	279.4	4.5%	66.9%
Goods and services	373.3	113.9	187.2	116.3	-32.2%	47.6%	118.7	122.0	122.0	1.6%	30.3%
Depreciation	5.7	7.0	9.8	10.3	21.4%	2.0%	10.7	11.2	11.7	4.5%	2.8%
Total expenses	576.1	317.2	396.7	371.1	-13.6%	100.0%	385.3	400.6	413.1	3.6%	100.0%
Surplus/(Deficit)	(162.0)	97.3	29.6	—	-100.0%		—	—	—	—	

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

Cash flow statement				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Cash flow from operating activities	(146.0)	40.2	30.3	(18.1)	-50.2%	100.0%	(19.8)	(27.8)	(29.1)	17.2%	100.0%
Receipts											
Non-tax receipts	12.8	10.7	16.1	6.5	-20.1%	2.8%	6.8	–	–	-100.0%	0.6%
Other tax receipts	12.8	10.7	16.1	6.5	-20.1%	2.8%	6.8	–	–	-100.0%	0.6%
Transfers received	401.1	402.5	409.5	371.1	-2.6%	97.2%	385.3	400.6	413.1	3.6%	99.4%
Total receipts	413.8	413.2	425.7	377.6	-3.0%	100.0%	392.1	400.6	413.1	3.0%	100.0%
Payment											
Current payments	559.8	373.0	395.3	395.7	-10.9%	100.0%	411.9	428.5	442.2	3.8%	100.0%
Compensation of employees	182.2	199.7	198.2	244.6	10.3%	47.8%	255.8	267.4	279.4	4.5%	62.6%
Goods and services	377.6	173.3	197.1	151.1	-26.3%	52.2%	156.1	161.1	162.8	2.5%	37.4%
Total payments	559.8	373.0	395.3	395.7	-10.9%	100.0%	411.9	428.5	442.2	3.8%	100.0%
Net cash flow from investing activities	(5.9)	(1.9)	(5.7)	–	-100.0%	100.0%	–	–	–	–	–
Acquisition of property, plant, equipment and intangible assets	(5.9)	(2.0)	(5.7)	–	-100.0%	100.1%	–	–	–	–	–
Proceeds from the sale of property, plant, equipment and intangible assets	–	0.0	–	–	–	-0.1%	–	–	–	–	–
Net increase/(decrease) in cash and cash equivalents	(151.9)	38.3	24.6	(18.1)	-50.8%	100.0%	(19.8)	(27.8)	(29.1)	17.2%	100.0%
Statement of financial position											
Carrying value of assets	21.6	16.6	14.5	43.0	25.7%	10.0%	44.9	47.0	49.1	4.5%	18.0%
of which:											
Acquisition of assets	(5.9)	(2.0)	(5.7)	–	-100.0%	100.0%	–	–	–	–	–
Receivables and prepayments	4.7	5.2	18.2	1.3	-35.4%	3.1%	1.3	1.4	1.5	4.5%	0.5%
Cash and cash equivalents	179.4	217.7	242.3	195.0	2.8%	87.0%	204.0	213.2	222.8	4.5%	81.5%
Total assets	205.7	239.4	274.9	239.3	5.2%	100.0%	250.3	261.6	273.3	4.5%	100.0%
Accumulated surplus/(deficit)	101.7	198.0	228.0	153.9	14.8%	71.0%	161.0	168.2	175.8	4.5%	64.3%
Trade and other payables	85.1	27.9	32.3	73.1	-4.9%	22.8%	76.4	79.9	83.5	4.5%	30.5%
Provisions	18.9	13.5	14.7	12.3	-13.3%	6.2%	12.9	13.5	14.1	4.5%	5.1%
Total equity and liabilities	205.7	239.4	274.9	239.3	5.2%	100.0%	250.3	261.6	273.3	4.5%	100.0%

Personnel information

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

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average salary level/ Total (%)
Number of funded posts	Number of approved posts on establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
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	199.7	0.5	423	244.6	0.6	423	255.8	0.6	423	267.4	0.6	423	279.4	0.7	—	100.0%
1 – 6	228	228	228	8.3	0.0	228	45.8	0.2	228	47.9	0.2	228	50.0	0.2	228	52.3	0.2	—	53.9%
7 – 10	60	60	60	34.2	0.6	60	35.7	0.6	60	37.4	0.6	60	39.1	0.7	60	40.8	0.7	—	14.2%
11 – 12	89	89	89	91.1	1.0	89	95.2	1.1	89	99.6	1.1	89	104.0	1.2	89	108.7	1.2	—	21.0%
13 – 16	46	46	46	66.1	1.4	46	67.9	1.5	46	71.0	1.5	46	74.2	1.6	46	77.6	1.7	—	10.9%

1. Rand million.

Government Communication and Information System

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	215.2	0.4	1.9	217.5	226.7	238.0
Content Processing and Dissemination	165.2	260.6	1.8	427.6	445.5	460.3
Intergovernmental Coordination and Stakeholder Management	154.7	1.5	1.9	158.1	164.9	164.7
Total expenditure estimates	535.1	262.5	5.7	803.2	837.0	863.0
Executive authority	Minister in the Presidency					
Accounting officer	Director-General of the Government Communication and Information System					
Website	www.gcis.gov.za					

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

Vote purpose

Provide a comprehensive communication service on behalf of government to facilitate the involvement of the majority of South Africans in governance, reconstruction and development, nation building, and reconciliation.

Mandate

The Government Communication and Information System derives its mandate from section 195(g) of the Constitution, which stipulates that the public should be provided with information about government that is timely, accurate and accessible. This supports the constitutional principles of freedom of expression and transparent and open governance. The department is responsible for providing strategic leadership and coordinating government communication to ensure that members of the public are informed and have access to government programmes and policies that benefit them.

Selected performance indicators

Table 4.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage compliance of government communications at the national level with qualitative elements in phase 2 of the government communication policy per year	Content Processing and Dissemination	Social cohesion and nation building	— ¹	— ¹	— ¹	20%	25%	30%	35%
Audience reached across digital platforms (websites and social media) per year	Content Processing and Dissemination		— ¹	— ¹	— ¹	180 million	800 million	1 billion	1.1 billion
Number of reads on SANews articles per year	Content Processing and Dissemination		— ¹	— ¹	— ¹	— ¹	33 million	34 million	35 million
Number of people reached through central government campaigns amplifying 2024-2029 MTDP priorities per year	Content Processing and Dissemination		— ¹	— ¹	— ¹	20 million	50 million	60 million	70 million
Number of qualitative tracker surveys undertaken to assess citizen satisfaction in service delivery per year	Content Processing and Dissemination		— ¹	— ¹	— ¹	2	3	4	4

Table 4.1 Performance indicators by programme and related outcome (continued)

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of audiovisual content products developed per year to profile national events, government programmes and the Presidency on various platforms to amplify reach	Content Processing and Dissemination	Social cohesion and nation building	100	486	469	2 200	2 400	2 500	2 500
Number of development communication projects aligned with the national communication strategic framework per year	Intergovernmental Coordination and Stakeholder Management		1 938	1 542	1 741	1 250	1 250	1 250	1 250

1. No historical data available.

Expenditure overview

Over the medium term, the department will continue to focus on keeping citizens informed and empowered, and ensuring a well-functioning government communication system. Expenditure is set to increase at an average annual rate of 1.3 per cent, from R829.3 million in 2025/26 to R863 million in 2028/29. The modest increase in spending is due to a decrease in the department's budget in 2026/27, to R803.2 million, as the result of a one-off allocation in 2025/26 for South Africa's G20 presidency. As the department relies mostly on personnel to fulfil its mandate, spending on compensation of employees accounts for an estimated 40.5 per cent (R1 billion) of its budget over the MTEF period, while transfers to entities (Brand South Africa and the Media Diversity and Development Agency) account for an estimated 32.4 per cent (R810 million).

Keeping citizens informed and empowered

Transformed and sustained communication platforms have the potential to improve lives through disseminating vital information and providing education and awareness. To this end, over the medium term, the department plans to promote more use of all official languages in its products, including the Vuk'uzenzele newspaper, Cabinet statements and the State of the Nation Address. This work will be carried out through the *Products and Platforms* subprogramme in the *Content Processing and Dissemination* programme at an estimated cost of R9.9 million over the period ahead.

The *Research Analysis and Knowledge Services* subprogramme in the *Content Processing and Dissemination* programme is responsible for ensuring a targeted approach to government communications. This includes conducting research to gauge public information needs and public perceptions of government performance. The subprogramme also conducts research to assess the effectiveness of key campaigns and platforms used to communicate government programmes. To carry out these activities, R38.4 million is set aside in the subprogramme over the medium term.

The department uses various digital and social media platforms to deliver content that is informative and empowering. Over the period ahead, in the *Products and Platforms* subprogramme in the *Content Processing and Dissemination* programme, R12.7 million is allocated to Vuk'uzenzele online and its editorial and translation services, R16.2 million is allocated for marketing government events and achievements through digital media, R10.6 million is set aside for editorial and language services, and R3.2 million is set to be spent on the covering of news events on SANews.

The department's provincial and district offices will continue to drive communication interventions through advertising, community dialogues and community radio programme engagements and outreach events to broaden access to government opportunities. As such, the department plans to undertake 1 250 community and stakeholder engagements in each year over the medium term to ensure that citizens are informed about government's programmes and policies. These activities will be characterised by community dialogues and outreach events aligned with the national communication strategic framework. The total cost to render communication and support functions to citizens through provincial and district offices amounts to R63.7 million over the medium term. These funds are in the *Provincial and Local Liaison* subprogramme in the *Intergovernmental Coordination and Stakeholder Management* programme.

It is estimated that R20 million per year over the next 3 years will be spent on priority advertising campaigns through various platforms such as radio and television advertisements, digital media and community outreach programmes. Of this amount, R17 million is allocated in the *Communication Service Agency* subprogramme in the *Content Processing and Dissemination* programme, and R3 million is made available in the *Provincial and Local Liaison* subprogramme in the *Intergovernmental Coordination and Stakeholder Management* programme.

A well-functioning government communication system

The department plans to coordinate and lead the government communication system at the national, provincial and local levels through the *Intergovernmental Coordination and Stakeholder Management* programme, which is allocated R487.7 million over the period ahead. Of this amount, R63.7 million is earmarked for spending on the programme's operational functions, focusing on development communication in provincial and district offices, R8.4 million for domestic and international media functions and R3.6 million for cluster support functions.

Work in the programme's *Media Engagement* subprogramme centres on strategic media engagements to strengthen government's communication system. This entails creating platforms for proactive communication and enabling coordinated messaging between government and the media. These platforms include regular briefings and media roundtables, the rapid response forum, leveraging parliamentary media relationships and sustaining relationships with international media and foreign media based in South Africa. The subprogramme is allocated R2.9 million to carry out these activities.

The *Intergovernmental Coordination and Stakeholder Management* programme's cluster communication subprogrammes are pivotal mechanisms in advancing the strategic outcome of a well-functioning government communication system. Through these subprogrammes, over the medium term, the department will assume a leadership and coordination role at the cluster and national departmental levels to ensure that messages are aligned with their platforms and that they are coherent. The subprogrammes will also play a central role in the institutionalisation of the national communication strategy framework into the broader government communication system. Expenditure for these activities is expected to amount to R3.8 million over the medium term.

Expenditure trends and estimates

Table 4.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Content Processing and Dissemination											
3. Intergovernmental Coordination and Stakeholder Management											
Programme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	188.5	199.7	216.8	217.3	4.9%	27.1%	217.5	226.7	238.0	3.1%	27.2%
Programme 2	405.5	411.1	389.7	454.7	3.9%	54.7%	427.6	445.5	460.3	0.4%	53.3%
Programme 3	129.9	127.6	137.5	157.4	6.6%	18.2%	158.1	164.9	164.7	1.5%	19.5%
Subtotal	723.9	738.4	744.0	829.3	4.6%	100.0%	803.2	837.0	863.0	1.3%	100.0%
Total	723.9	738.4	744.0	829.3	4.6%	100.0%	803.2	837.0	863.0	1.3%	100.0%
Change to 2025 Budget estimate				—			(2.5)	(5.1)	(16.9)		

Table 4.2 Vote expenditure trends by programme and economic classification¹ (continued)

Economic classification					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	462.0	480.1	511.7	545.5	5.7%	65.9%	535.1	559.8	576.9	1.9%	66.8%
Compensation of employees	286.5	281.0	287.4	311.1	2.8%	38.4%	324.5	339.2	349.7	4.0%	40.5%
Goods and services ¹	175.4	199.2	224.3	234.4	10.1%	27.4%	210.6	220.6	227.2	-1.0%	26.3%
of which:											
Advertising	5.3	17.2	35.3	45.4	104.2%	3.4%	25.0	25.9	26.0	-16.9%	3.1%
Communication	9.5	9.6	14.4	19.4	26.9%	1.7%	16.0	15.9	16.5	-5.3%	1.9%
Computer services	16.7	20.9	25.4	22.0	9.6%	2.8%	26.9	27.6	27.8	8.1%	3.3%
Operating leases	70.6	75.2	81.3	61.5	-4.5%	9.5%	61.6	63.8	68.4	3.6%	7.7%
Property payments	12.7	13.2	14.4	16.9	9.9%	1.9%	19.3	19.0	20.1	6.0%	2.3%
Travel and subsistence	19.1	20.9	25.3	26.9	12.2%	3.0%	25.9	29.2	28.4	1.8%	3.3%
Transfers and subsidies ¹	256.4	251.7	225.8	270.7	1.8%	33.1%	262.5	273.0	281.5	1.3%	32.6%
Departmental agencies and accounts	254.9	250.6	225.3	269.4	1.9%	32.9%	260.3	270.7	279.1	1.2%	32.4%
Public corporations and private enterprises	0.0	0.0	0.0	0.0	4.8%	0.0%	0.0	0.0	0.0	-3.0%	0.0%
Households	1.4	1.1	0.5	1.3	-2.1%	0.1%	2.2	2.3	2.4	22.2%	0.3%
Payments for capital assets	5.5	6.5	6.3	13.1	33.7%	1.0%	5.7	4.3	4.7	-29.3%	0.6%
Buildings and other fixed structures	0.0	0.0	0.1	–	-100.0%	0.0%	–	–	–	0.0%	0.0%
Machinery and equipment	5.1	6.4	5.4	11.3	30.3%	0.9%	5.7	4.3	4.7	-25.6%	0.6%
Software and other intangible assets	0.4	–	0.8	1.8	68.7%	0.1%	–	–	–	-100.0%	0.0%
Payments for financial assets	0.1	0.0	0.2	–	-100.0%	0.0%	–	–	–	0.0%	0.0%
Total	723.9	738.4	744.0	829.3	4.6%	100.0%	803.2	837.0	863.0	1.3%	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 4.3 Vote transfers and subsidies trends and estimates

				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R thousand	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	1 382	1 124	524	1 297	-2.1%	0.4%	2 209	2 298	2 368	22.2%	0.8%
Employee social benefits	1 382	1 124	524	1 297	-2.1%	0.4%	2 209	2 298	2 368	22.2%	0.8%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	40	43	36	46	4.8%	–	41	42	42	-3.0%	0.0%
Communication licences	40	43	36	46	4.8%	–	41	42	42	-3.0%	0.0%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	254 944	250 565	225 284	269 368	1.9%	99.6%	260 273	270 660	279 072	1.2%	99.1%
Brand South Africa	218 122	214 392	186 716	229 072	1.6%	84.4%	218 349	227 062	234 119	0.7%	83.2%
Media Development and Diversity Agency	36 822	36 173	38 568	40 296	3.1%	15.1%	41 924	43 598	44 953	3.7%	16.0%
Total	256 366	251 732	225 844	270 711	1.8%	100.0%	262 523	273 000	281 482	1.3%	100.0%

Personnel information

Table 4.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																			
1. Administration																			
2. Content Processing and Dissemination																			
3. Intergovernmental Coordination and Stakeholder Management																			
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment													Average growth rate (%)	Average: Salary level/ Total (%)		
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29					2025/26 - 2028/29	2026/27 - 2028/29
Government Communication and Information System			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	500	3	426	287.4	0.7	422	311.1	0.7	416	324.5	0.8	421	339.2	0.8	414	349.7	0.8	-0.6%	100.0%
1 – 6	107	1	98	33.4	0.3	86	32.1	0.4	87	34.0	0.4	97	36.5	0.4	96	38.1	0.4	3.7%	22.4%
7 – 10	242	2	203	115.9	0.6	206	127.2	0.6	200	130.1	0.7	197	135.4	0.7	193	140.6	0.7	-2.1%	47.2%
11 – 12	92	–	80	72.4	0.9	81	79.3	1.0	79	81.4	1.0	79	85.8	1.1	78	89.4	1.1	-1.1%	18.9%
13 – 16	59	–	46	64.9	1.4	49	72.5	1.5	49	79.0	1.6	48	81.5	1.7	46	81.6	1.8	-2.0%	11.5%
Other	–	–	–	0.8	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Programme	500	3	426	287.4	0.7	422	311.1	0.7	416	324.5	0.8	421	339.2	0.8	414	349.7	0.8	-0.6%	100.0%
Programme 1	167	1	137	82.8	0.6	133	90.5	0.7	130	91.6	0.7	128	95.7	0.7	126	98.7	0.8	-1.7%	30.8%
Programme 2	150	2	130	93.1	0.7	127	98.0	0.8	124	103.3	0.8	122	107.6	0.9	118	110.9	0.9	-2.4%	29.1%
Programme 3	183	–	160	111.5	0.7	162	122.6	0.8	161	129.7	0.8	171	135.9	0.8	169	140.1	0.8	1.5%	40.1%

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

2. Rand million.

Departmental receipts

Table 4.5 Departmental receipts by economic classification

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
	2022/23	2023/24	2024/25					2026/27	2027/28	2028/29		
R thousand												
Departmental receipts	1 262	6 541	13 600	3 468	3 468	40.1%	100.0%	714	726	738	-40.3%	100.0%
Sales of goods and services produced by department	678	6 389	13 175	2 485	2 485	54.2%	91.4%	428	434	440	-43.8%	59.8%
Sales by market establishments	155	5 096	13 000	2 207	2 207	142.4%	82.3%	146	148	150	-59.2%	20.4%
of which:							–					–
Market establishment: Rental parking: Covered and open	155	149	12 865	228	228	13.7%	53.9%	146	148	150	-13.0%	20.4%
Market establishment: Non-Residential Building	–	4 947	135	1 979	1 979	–	28.4%	–	–	–	-100.0%	–
Other sales	523	1 293	175	278	278	-19.0%	9.1%	282	286	290	1.4%	39.4%
of which:							–					–
Services rendered: Commission on insurance and garnishee	81	89	86	102	102	8.0%	1.4%	104	106	108	1.9%	14.6%
Sales: Departmental publications and production	442	1 204	89	176	176	-26.4%	7.7%	178	180	182	1.1%	24.8%
Sales of scrap, waste, arms and other used current goods	3	2	1	2	2	-12.6%	–	2	2	2	–	0.3%
of which:							–					–
Sales: Wastepaper	3	2	1	2	2	-12.6%	–	2	2	2	–	0.3%
Interest, dividends and rent on land	78	60	97	92	92	5.7%	1.3%	94	96	98	2.1%	13.2%
Interest	78	60	97	92	92	5.7%	1.3%	94	96	98	2.1%	13.2%
Transactions in financial assets and liabilities	503	90	327	889	889	20.9%	7.3%	190	194	198	-39.4%	26.7%
Total	1 262	6 541	13 600	3 468	3 468	40.1%	100.0%	714	726	738	-40.3%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 4.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental Management	11.7	9.9	11.8	12.2	1.3%	5.6%	13.8	14.4	14.9	6.8%	6.3%
Corporate Services	68.8	76.3	82.5	96.9	12.1%	39.5%	91.9	96.7	100.9	1.4%	42.4%
Financial Administration	22.4	22.6	25.0	28.8	8.8%	12.0%	27.9	29.3	30.2	1.6%	12.8%
Internal Audit	10.2	9.9	10.6	11.0	2.5%	5.1%	12.4	12.9	13.5	7.0%	5.7%
Office Accommodation	75.3	81.0	86.8	68.4	-3.2%	37.9%	71.5	73.3	78.5	4.7%	32.7%
Total	188.5	199.7	216.8	217.3	4.9%	100.0%	217.5	226.7	238.0	3.1%	100.0%
Change to 2025				–			(0.4)	(1.1)	0.0		
Budget estimate											
Economic classification											
Current payments	186.4	195.2	214.6	208.6	3.8%	97.9%	215.2	224.5	235.8	4.2%	99.0%
Compensation of employees	78.8	76.0	82.8	90.5	4.7%	39.9%	91.6	95.7	98.7	2.9%	41.9%
Goods and services	107.7	119.2	131.8	118.1	3.1%	58.0%	123.6	128.8	137.1	5.1%	57.1%
of which:						–					–
Audit costs: External	2.8	2.7	3.1	3.2	4.2%	1.4%	3.2	3.3	3.5	3.3%	1.5%
Computer services	13.6	18.2	21.6	18.0	9.8%	8.7%	23.9	24.6	25.6	12.5%	10.9%
Operating leases	70.2	74.7	80.7	60.8	-4.7%	34.8%	60.8	63.2	67.8	3.7%	28.1%
Property payments	12.6	13.1	14.3	16.6	9.7%	6.9%	18.8	18.6	19.8	6.0%	8.4%
Travel and subsistence	2.1	2.4	3.2	2.6	7.8%	1.2%	4.3	5.0	5.6	29.3%	2.2%
Training and development	0.9	0.7	3.0	3.1	53.3%	0.9%	3.2	3.6	4.1	9.6%	1.6%
Transfers and subsidies	1.0	0.1	0.1	0.4	-28.3%	0.2%	0.4	0.8	0.7	25.7%	0.3%
Public corporations and private enterprises	0.0	0.0	0.0	0.0	3.2%	0.0%	0.0	0.0	0.0	-3.1%	0.0%
Households	1.0	0.1	0.1	0.3	-30.3%	0.2%	0.4	0.8	0.7	28.7%	0.3%
Payments for capital assets	1.0	4.3	2.0	8.3	101.3%	1.9%	1.9	1.3	1.4	-44.6%	0.7%
Buildings and other fixed structures	–	–	0.1	–	–	0.0%	–	–	–	–	–
Machinery and equipment	1.0	4.3	1.2	6.5	85.2%	1.6%	1.9	1.3	1.4	-39.7%	0.7%
Software and other intangible assets	–	–	0.8	1.8	–	0.3%	–	–	–	-100.0%	–
Payments for financial assets	0.0	–	0.0	–	-100.0%	0.0%	–	–	–	–	–
Total	188.5	199.7	216.8	217.3	4.9%	100.0%	217.5	226.7	238.0	3.1%	100.0%
Proportion of total programme expenditure to vote expenditure	26.0%	27.0%	29.1%	26.2%	–	–	27.1%	27.1%	27.6%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	1.0	0.1	0.1	0.3	-30.3%	0.2%	0.4	0.8	0.7	28.7%	0.3%
Employee social benefits	1.0	0.1	0.1	0.3	-30.3%	0.2%	0.4	0.8	0.7	28.7%	0.3%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	0.0	0.0	0.0	0.0	3.2%	–	0.0	0.0	0.0	-3.1%	0.0%
Communication licences	0.0	0.0	0.0	0.0	3.2%	–	0.0	0.0	0.0	-3.1%	0.0%

Personnel information

Table 4.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
Administration			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	167	1	137	82.8	0.6	133	90.5	0.7	130	91.6	0.7	128	95.7	0.7	126	98.7	0.8	-1.7%	100.0%
1 – 6	52	1	50	15.8	0.3	44	15.2	0.3	45	16.2	0.4	44	16.7	0.4	43	17.3	0.4	-0.8%	34.3%
7 – 10	69	–	53	26.9	0.5	52	29.8	0.6	52	31.6	0.6	51	32.8	0.6	51	34.7	0.7	-0.6%	40.0%
11 – 12	26	–	19	17.6	0.9	20	19.9	1.0	20	20.9	1.0	20	22.1	1.1	20	23.3	1.2	–	15.6%
13 – 16	20	–	15	21.8	1.5	17	25.6	1.5	13	22.9	1.7	13	24.1	1.8	12	23.5	1.9	-10.6%	10.1%
Other	–	–	–	0.7	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

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

2. Rand million.

Programme 2: Content Processing and Dissemination

Programme purpose

Provide strategic leadership in government communication to ensure coherence, coordination, consistency, quality, impact and responsiveness.

Objectives

- Provide strategic leadership and support in government communications by conducting research on public opinion and analysing media coverage to understand the communications environment and inform government messaging over the medium term.
- Increase the share of government's voice and messaging in the public domain by delivering government communication products and services over the medium term.
- Improve the dissemination of information by providing effective and efficient marketing and distribution services, cost-effective media bulk-buying services, and media products, platforms and services for government on an ongoing basis.

Subprogrammes

- *Programme Management for Content Processing and Dissemination* coordinates strategic planning for communications in the department and other departments, and ensures adherence to standards for government communications.
- *Research Analysis and Knowledge Services* monitors and evaluates the department and government's overall communication efforts to ensure continual improvement, monitors national and international media coverage affecting government and the country, conducts research into public opinion and provides knowledge management services to enhance effective government communication.
- *Products and Platforms* develops content for the department, provides language services for products that require translation, provides editing and proofreading services, manages the department and government's websites, produces government content, provides social media and news services, and develops the national communication strategy.
- *Communication Service Agency* provides media bulk-buying services and media production services to all spheres of government, develops distribution strategies for all government communications, oversees the outsourcing of distribution services to service providers, manages government's corporate identity and provides marketing services for the department and other organs of state.

- *Policy Development, Analysis and Market Modelling* develops government policies, legislation and regulation that support the development of government communications, the nation brand and community media; and undertakes market research to explore opportunities for policy and regulatory intervention.
- *Brand South Africa* facilitates transfer payments to Brand South Africa.
- *Media Development and Diversity Agency* facilitates transfer payments to the Media Development and Diversity Agency.

Expenditure trends and estimates

Table 4.8 Content Processing and Dissemination 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme Management for Content Processing and Dissemination	4.2	4.2	2.3	2.1	-21.2%	0.8%	3.0	3.4	3.5	19.0%	0.7%
Research Analysis and Knowledge Services	39.6	38.5	36.7	40.5	0.7%	9.3%	40.7	42.6	44.3	3.1%	9.6%
Products and Platforms	44.7	43.2	34.0	44.6	-0.1%	10.0%	47.9	49.8	51.5	4.9%	11.2%
Communication Service Agency	53.8	68.4	85.7	93.0	20.0%	18.1%	70.3	73.4	76.1	-6.5%	16.5%
Policy Development, Analysis and Market Modelling	8.2	6.2	5.6	5.2	-14.0%	1.5%	5.4	5.7	5.9	4.0%	1.3%
Brand South Africa	218.1	214.4	186.7	229.1	1.6%	51.1%	218.3	227.1	234.1	0.7%	51.0%
Media Development and Diversity Agency	36.8	36.2	38.6	40.3	3.1%	9.1%	41.9	43.6	45.0	3.7%	9.8%
Total	405.5	411.1	389.7	454.7	3.9%	100.0%	427.6	445.5	460.3	0.4%	100.0%
Change to 2025 Budget estimate				-			(1.4)	(2.6)	(7.9)		
Economic classification	147.4	159.0	161.4	182.4	7.4%	39.1%	165.2	172.5	178.6	-0.7%	38.7%
Current payments	98.9	96.9	93.1	98.0	-0.3%	23.3%	103.3	107.6	110.9	4.2%	24.1%
Compensation of employees	48.5	62.2	68.3	84.4	20.3%	15.9%	62.0	64.9	67.7	-7.1%	14.6%
Goods and services	4.6	15.6	32.2	40.6	107.3%	5.6%	21.7	22.7	23.7	-16.5%	5.1%
of which:	3.0	3.0	7.0	8.5	41.4%	1.3%	7.8	7.9	8.1	-1.6%	1.8%
Advertising	3.1	2.7	3.8	4.0	8.4%	0.8%	2.8	3.0	2.2	-18.3%	0.6%
Communication	1.0	1.3	1.6	4.3	60.9%	0.5%	4.7	4.6	4.9	4.7%	1.1%
Computer services	7.8	6.1	6.6	6.9	-3.9%	1.6%	6.9	7.2	8.1	5.5%	1.7%
Consultants: Business and advisory services	7.6	10.4	11.7	13.7	21.9%	2.6%	12.6	13.7	14.8	2.5%	3.1%
Agency and support/outourced services	255.1	251.1	225.5	269.5	1.8%	60.3%	260.6	271.2	279.7	1.2%	60.9%
Travel and subsistence	254.9	250.6	225.3	269.4	1.9%	60.2%	260.3	270.7	279.1	1.2%	60.7%
Transfers and subsidies	0.2	0.5	0.2	0.2	-1.2%	0.1%	0.3	0.6	0.7	56.7%	0.1%
Departmental agencies and accounts	2.9	1.0	2.7	2.7	-2.3%	0.6%	1.8	1.8	2.0	-9.4%	0.4%
Households	2.5	1.0	2.7	2.7	2.4%	0.5%	1.8	1.8	2.0	-9.4%	0.4%
Payments for capital assets	0.4	-	-	-	-100.0%	0.0%	-	-	-	-	-
Machinery and equipment	0.1	0.0	0.1	-	-100.0%	0.0%	-	-	-	-	-
Software and other intangible assets	0.1	0.0	0.1	-	-100.0%	0.0%	-	-	-	-	-
Payments for financial assets	0.1	0.0	0.1	-	-100.0%	0.0%	-	-	-	-	-
Total	405.5	411.1	389.7	454.7	3.9%	100.0%	427.6	445.5	460.3	0.4%	100.0%
Proportion of total programme expenditure to vote expenditure	56.0%	55.7%	52.4%	54.8%	-	-	53.2%	53.2%	53.3%	-	-
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.2	0.5	0.2	0.2	-1.2%	0.1%	0.3	0.6	0.7	56.7%	0.1%
Employee social benefits	0.2	0.5	0.2	0.2	-1.2%	0.1%	0.3	0.6	0.7	56.7%	0.1%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	254.9	250.6	225.3	269.4	1.9%	60.2%	260.3	270.7	279.1	1.2%	60.7%
Brand South Africa	218.1	214.4	186.7	229.1	1.6%	51.1%	218.3	227.1	234.1	0.7%	51.0%
Media Development and Diversity Agency	36.8	36.2	38.6	40.3	3.1%	9.1%	41.9	43.6	45.0	3.7%	9.8%

Personnel information

Table 4.9 Content Processing and Dissemination personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate								
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29		
Content Processing and Dissemination			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	150	2	130	93.1	0.7	127	98.0	0.8	124	103.3	0.8	122	107.6	0.9	-2.4%	100.0%
1 – 6	24	–	20	7.4	0.4	19	7.5	0.4	19	7.9	0.4	19	8.3	0.5	–	15.6%
7 – 10	74	2	64	37.7	0.6	62	38.8	0.6	59	38.9	0.7	57	39.7	0.7	-5.2%	46.2%
11 – 12	36	–	34	30.4	0.9	33	32.5	1.0	31	32.2	1.0	31	33.9	1.1	-1.7%	25.8%
13 – 16	16	–	12	17.6	1.4	13	19.2	1.5	15	24.3	1.6	15	25.6	1.7	4.9%	12.3%
Other	–	–	–	0.0	–	–	–	–	–	–	–	–	–	–	–	–

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

2. Rand million.

Programme 3: Intergovernmental Coordination and Stakeholder Management

Programme purpose

Implement development communication through mediated and unmediated communication channels, and foster sound stakeholder relations and partnerships.

Objectives

- Improve interdepartmental coordination to ensure that government messages are coherent and aligned by fostering joint planning and the sharing of messaging and communication functions across the 3 spheres of government over the medium term.
- Ensure that citizens are informed and empowered on government policies, plans, programmes, initiatives and achievements, and increase public participation in government's activities, by engaging with stakeholders over the medium term.
- Implement a proactive and reactive media engagement system by building, maintaining and improving relations with the media and setting narratives that drive the government communications agenda over the medium term.

Subprogrammes

- *Programme Management for Intergovernmental Coordination and Stakeholder Management* ensures a well-functioning communications system that proactively informs and engages the public. This subprogramme manages and oversees the implementation of development communications by building sound stakeholder relations and partnerships, and ensuring that the public is informed about government policies and programmes.
- *Provincial and Local Liaison* ensures that the national communication strategic framework is aligned with provincial and local communication strategies; procures advertising on media platforms and mobilises non-paid-for, direct communication platforms to promote government messages to the public locally; fosters collaboration and partnership among stakeholders; and coordinates the imbizo programme.
- *Media Engagement* leads and drives curated interaction and communication between government and the media; ensures effective liaison between government and the media; manages government's media liaison services by providing information; establishes, strengthens and maintains relationships with foreign and independent media; and establishes relations with South African missions to disseminate government information and key targeted messages.
- *Cluster Supervision (Human Development, Social Protection, and Governance and Administration)* provides strategic cluster communications advice and support to national departments and leadership on key cluster

communication issues and campaigns; coordinates Cabinet cluster communications and the development of government's communications programme; develops communication strategies and key messages for the campaigns of departments in these clusters; and coordinates training and development in government communications.

- *Cluster Supervision (Economic and Infrastructure, Justice and International)* provides strategic cluster communications advice and support to national departments; provides leadership on key cluster communication issues and campaigns; coordinates Cabinet cluster communications and the development of government's communications programme; develops communication strategies and key messages for the campaigns of departments in these clusters; and, at least twice per year, convenes the government communicators' forum.

Expenditure trends and estimates

Table 4.10 Intergovernmental Coordination and Stakeholder Management expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme Management for Intergovernmental Coordination and Stakeholder Management	3.5	3.6	4.2	4.3	7.2%	2.8%	4.5	4.7	4.9	4.0%	2.9%
Provincial and Local Liaison	89.1	88.9	94.9	108.8	6.9%	69.1%	109.2	113.8	112.2	1.0%	68.7%
Media Engagement	16.7	15.4	16.0	19.3	4.9%	12.2%	19.2	20.0	20.6	2.2%	12.3%
Cluster Supervision (Human Development, Social Protection, and Governance and Administration)	11.0	9.7	10.0	11.6	1.8%	7.6%	12.4	12.8	13.1	4.3%	7.8%
Cluster Supervision (Economic and Infrastructure, Justice and International)	9.6	10.0	12.5	13.3	11.8%	8.2%	12.9	13.6	14.0	1.6%	8.3%
Total	129.9	127.6	137.5	157.4	6.6%	100.0%	158.1	164.9	164.7	1.5%	100.0%
Change to 2025 Budget estimate				–			(0.7)	(1.5)	(9.1)		
Economic classification											
Current payments	128.1	125.9	135.7	154.5	6.4%	98.5%	154.7	162.8	162.5	1.7%	98.4%
Compensation of employees	108.8	108.1	111.5	122.6	4.0%	81.7%	129.7	135.9	140.1	4.6%	83.2%
Goods and services	19.3	17.8	24.2	31.9	18.3%	16.9%	25.0	26.9	22.4	-11.1%	15.2%
of which:						–					–
Advertising	0.7	1.2	2.5	4.0	76.9%	1.5%	2.5	2.4	1.6	-26.3%	1.3%
Communication	4.9	4.9	5.6	9.1	22.9%	4.4%	6.2	5.9	6.5	-10.9%	3.8%
Fleet services (including government motor transport)	1.2	1.1	1.2	1.1	-3.3%	0.8%	1.3	1.1	1.2	2.6%	0.7%
Consumables: Stationery, printing and office supplies	0.4	0.4	0.3	0.8	26.6%	0.4%	1.0	1.1	0.8	–	0.6%
Travel and subsistence	9.4	8.2	10.5	10.6	4.0%	7.0%	9.0	10.4	8.0	-8.8%	5.6%
Operating payments	0.4	0.4	0.5	0.7	17.4%	0.4%	0.9	2.2	1.0	13.2%	0.9%
Transfers and subsidies	0.2	0.6	0.2	0.8	50.1%	0.3%	1.5	1.0	1.0	8.4%	0.7%
Public corporations and private enterprises	–	0.0	–	0.0	–	0.0%	0.0	0.0	0.0	–	0.0%
Households	0.2	0.6	0.2	0.8	49.9%	0.3%	1.5	1.0	1.0	8.4%	0.7%
Payments for capital assets	1.6	1.1	1.6	2.1	10.2%	1.1%	1.9	1.1	1.2	-16.7%	0.9%
Buildings and other fixed structures	0.0	0.0	0.0	–	-100.0%	0.0%	–	–	–	–	–
Machinery and equipment	1.5	1.1	1.5	2.1	10.6%	1.1%	1.9	1.1	1.2	-16.7%	0.9%
Payments for financial assets	0.0	0.0	0.1	–	-100.0%	0.0%	–	–	–	–	–
Total	129.9	127.6	137.5	157.4	6.6%	100.0%	158.1	164.9	164.7	1.5%	100.0%
Proportion of total programme expenditure to vote expenditure	17.9%	17.3%	18.5%	19.0%	–	–	19.7%	19.7%	19.1%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.2	0.6	0.2	0.8	49.9%	0.3%	1.5	1.0	1.0	8.4%	0.7%
Employee social benefits	0.2	0.6	0.2	0.8	49.9%	0.3%	1.5	1.0	1.0	8.4%	0.7%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	–	0.0	–	0.0	–	–	0.0	0.0	0.0	–	0.0%
Communication licences	–	0.0	–	0.0	–	–	0.0	0.0	0.0	–	0.0%

Personnel information

Table 4.11 Intergovernmental Coordination and Stakeholder Management personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026		Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)				
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29				
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Intergovernmental Coordination and Stakeholder Management																			
Salary level	183	–	160	111.5	0.7	162	122.6	0.8	161	129.7	0.8	171	135.9	0.8	169	140.1	0.8	1.5%	100.0%
1 – 6	31	–	28	10.2	0.4	23	9.4	0.4	23	9.9	0.4	34	11.5	0.3	34	12.0	0.4	13.7%	18.1%
7 – 10	99	–	86	51.4	0.6	92	58.7	0.6	89	59.6	0.7	89	62.8	0.7	90	66.6	0.7	-0.9%	53.4%
11 – 12	30	–	27	24.4	0.9	28	27.0	1.0	28	28.3	1.0	28	29.9	1.1	27	30.4	1.1	-1.2%	16.6%
13 – 16	23	–	19	25.6	1.4	19	27.6	1.5	21	31.9	1.5	20	31.7	1.6	19	31.1	1.6	-0.0%	12.0%
Other	–	–	–	0.0	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

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

2. Rand million.

Entities

Brand South Africa

Selected performance indicators

Table 4.12 Brand South Africa performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of marketing campaigns aimed at positioning South Africa as a preferred destination flighted to international, regional and domestic audiences per year	Brand marketing and reputation management	Social cohesion and nation building	10	12	7	4	4	4	4
Number of nation brand promotion activities implemented at global strategic platforms per year	Brand marketing and reputation management		16	17	12	9	9	9	9
Number of registers of communication interventions produced as part of the implementation of the reputation management strategy internationally, regionally and domestically per year	Brand marketing and reputation management		— ¹	4	4	4	4	4	4
Number of activities that promote pride, active citizenry and social cohesion per year	Brand marketing and reputation management		25	26	32	31	31	31	31
Number of coordinated activities with relevant stakeholders aimed at building the nation brand reputation and addressing nation brand disablers per year	Stakeholder relations		21	66	51	51	51	51	51

1. No historical data available.

Entity overview

Brand South Africa was established in 2002 as the nation's official marketing agency to help create a positive and compelling brand image for South Africa. The agency is mandated to build the country's brand reputation to improve its global competitiveness. Its main objectives are to position the country as a globally attractive and competitive investment destination, and inspire and instil active citizenship among South Africans.

To achieve these objectives, over the medium term, the agency will focus on implementing its “by market, by message” multifaceted marketing strategy, which entails tailoring marketing messages by region or market. The

strategy will be implemented through marketing campaigns and in-market strategic platforms such as the World Economic Forum, Global South Africans, the Mining Indaba and strategic investment roundtables. This will be supported by the integrated communications and reputation programme that contributes to shaping South Africa's image and reputation in a positive light.

Domestically, the agency will focus on aligning stakeholders with the nation brand, leading nation brand advocacy through initiatives such as the nation brand forum, the Play Your Part programme, the constitutional awareness programme and the nation brand master class in collaboration with the National School of Government. These activities are carried out primarily through the brand marketing and reputation management programme's allocation of R308.4 million over the medium term, accounting for an estimated 43.9 per cent of total projected spending. Expenditure over the period ahead is expected to increase at an average annual rate of 1 per cent, from R235.2 million in 2025/26 to R242.4 million in 2028/29.

The agency expects to derive almost all its revenue over the period ahead through transfers from the department. Revenue is expected to increase in line with expenditure.

Programmes/Objectives/Activities

Table 4.13 Brand South Africa expenditure trends and estimates by programme/objective/activity

	Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26				2026/27	2027/28	2028/29		
R million												
Administration	93.4	91.2	82.9	105.3		4.1%	42.0%	107.3	110.7	112.5	2.2%	47.0%
Brand marketing and reputation management	121.1	107.9	107.6	114.4		-1.9%	50.8%	99.8	102.0	106.6	-2.3%	43.9%
Stakeholder relations	11.4	21.7	16.1	15.5		10.9%	7.3%	18.0	22.4	23.4	14.5%	9.1%
Total	225.9	220.7	206.6	235.2		1.4%	100.0%	225.1	235.1	242.4	1.0%	100.0%

Statements of financial performance, cash flow and financial position

Table 4.14 Brand South Africa statements of financial performance, cash flow and financial position

Statement of financial performance					Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome												
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	
Revenue												
Non-tax revenue	6.9	7.0	13.9	6.1	-4.0%	3.8%	6.8	8.0	8.3	10.5%	3.3%	
Other non-tax revenue	6.9	7.0	13.9	6.1	-4.0%	3.8%	6.8	8.0	8.3	10.5%	3.3%	
Transfers received	218.1	214.4	186.7	229.1	1.6%	96.2%	218.3	227.1	234.1	0.7%	96.7%	
Total revenue	225.1	221.4	200.6	235.2	1.5%	100.0%	225.1	235.1	242.4	1.0%	100.0%	
Expenses												
Current expenses	225.9	220.7	206.6	235.2	1.4%	100.0%	225.1	235.1	242.4	1.0%	100.0%	
Compensation of employees	69.0	66.8	54.1	73.6	2.2%	29.7%	74.8	78.6	78.9	2.4%	33.1%	
Goods and services	154.2	151.2	149.4	159.9	1.2%	69.2%	148.6	154.6	161.5	0.3%	66.1%	
Depreciation	2.7	2.7	3.1	1.7	-14.1%	1.1%	1.8	1.9	1.9	4.6%	0.8%	
Interest, dividends and rent on land	–	–	–	0.0	–	–	0.0	0.0	0.0	4.3%	–	
Total expenses	225.9	220.7	206.6	235.2	1.4%	100.0%	225.1	235.1	242.4	1.0%	100.0%	
Surplus/(Deficit)	(0.8)	–	(6.1)	–	-100.0%		–	–	–	–		

Table 4.14 Brand South Africa statements of financial performance, cash flow and financial position (continued)

Cash flow statement				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Cash flow from operating activities	(8.1)	18.0	(22.2)	(11.8)	13.4%	100.0%	(51.0)	(54.6)	(62.6)	74.3%	100.0%
Receipts											
Non-tax receipts	2.5	3.7	3.1	1.1	-23.0%	1.2%	1.2	2.0	2.1	22.5%	0.8%
Other tax receipts	2.5	3.7	3.1	1.1	-23.0%	1.2%	1.2	2.0	2.1	22.5%	0.8%
Transfers received	218.1	214.4	186.7	229.1	1.6%	96.9%	218.3	227.1	234.1	0.7%	96.7%
Financial transactions in assets and liabilities	3.8	2.2	5.6	5.0	9.8%	1.9%	5.5	6.0	6.2	7.4%	2.5%
Total receipts	224.4	220.3	195.4	235.2	1.6%	100.0%	225.0	235.1	242.4	1.0%	100.0%
Payment											
Current payments	232.5	202.3	217.6	247.0	2.0%	100.0%	276.0	289.6	305.0	7.3%	100.0%
Compensation of employees	62.9	63.4	61.9	100.2	16.8%	32.1%	103.6	106.4	113.5	4.3%	37.2%
Goods and services	169.6	138.9	155.7	146.8	-4.7%	67.9%	172.4	183.2	191.5	9.2%	62.8%
Interest and rent on land	—	—	—	0.0	—	—	0.0	0.0	0.0	6.1%	—
Total payments	232.5	202.3	217.6	247.0	2.0%	100.0%	276.0	289.6	305.0	7.3%	100.0%
Net cash flow from investing activities	(1.6)	(0.5)	(3.7)	(3.4)	28.7%	100.0%	(4.0)	(4.7)	(5.0)	13.3%	100.0%
Acquisition of property, plant, equipment and intangible assets	(1.6)	(0.5)	(3.3)	(3.4)	28.7%	95.6%	(3.5)	(3.9)	(4.1)	6.0%	83.6%
Acquisition of software and other intangible assets	—	—	(0.6)	—	—	6.2%	(0.6)	(0.8)	(0.9)	—	16.4%
Proceeds from the sale of property, plant, equipment and intangible assets	—	—	0.2	—	—	-1.8%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	(9.7)	17.5	(25.9)	(15.3)	16.2%	100.0%	(55.0)	(59.2)	(67.6)	64.2%	100.0%
Statement of financial position											
Carrying value of assets	8.4	6.2	7.0	14.8	20.5%	18.7%	15.5	16.2	16.2	3.2%	37.6%
of which:											
Acquisition of assets	(1.6)	(0.5)	(3.3)	(3.4)	28.7%	100.0%	(3.5)	(3.9)	(4.1)	6.0%	100.0%
Investments	0.8	0.8	0.8	—	-100.0%	1.2%	—	—	—	—	—
Receivables and prepayments	8.1	7.3	9.8	2.5	-32.1%	14.2%	2.6	2.8	2.8	3.2%	6.4%
Cash and cash equivalents	32.4	49.9	24.0	21.9	-12.2%	65.9%	23.0	24.1	24.1	3.2%	55.9%
Total assets	49.7	64.1	41.6	39.2	-7.6%	100.0%	41.1	43.2	43.2	3.2%	100.0%
Accumulated surplus/(deficit)	26.5	27.2	21.1	13.7	-19.7%	45.4%	14.4	15.1	15.1	3.2%	34.9%
Finance lease	—	—	—	0.1	—	0.1%	0.1	0.2	0.2	3.0%	0.3%
Trade and other payables	8.4	18.6	10.6	11.5	11.0%	25.2%	12.0	12.6	12.6	3.2%	29.2%
Provisions	14.9	18.4	9.8	13.9	-2.1%	29.3%	14.6	15.3	15.3	3.2%	35.5%
Total equity and liabilities	49.7	64.1	41.6	39.2	-7.6%	100.0%	41.1	43.2	43.2	3.2%	100.0%

Personnel information

Table 4.15 Brand South Africa personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment												Average growth rate of personnel posts (%)	Average: salary level/ Total (%)			
			Actual			Revised estimate			Medium-term expenditure estimate										
Number of funded posts	approved	Number of posts on establishment	2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Brand South Africa			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	57	57	57	54.1	0.9	57	73.6	1.3	56	74.8	1.3	55	78.6	1.4	54	78.9	1.5	-1.8%	100.0%
1 – 6	3	3	3	0.6	0.2	3	0.6	0.2	3	0.7	0.2	3	0.7	0.2	3	0.7	0.2	–	5.5%
7 – 10	20	20	20	11.7	0.6	20	12.3	0.6	20	12.4	0.6	20	13.2	0.7	20	13.8	0.7	–	36.4%
11 – 12	13	13	13	12.2	0.9	13	13.9	1.1	12	13.1	1.1	11	13.4	1.2	11	14.1	1.3	-5.4%	20.6%
13 – 16	15	15	15	18.9	1.3	15	26.6	1.8	15	27.6	1.8	15	29.2	1.9	15	30.6	2.0	–	27.3%
17 – 22	6	6	6	10.7	1.8	6	20.2	3.4	6	21.0	3.5	6	22.1	3.7	5	19.7	3.9	-5.9%	10.3%

1. Rand million.

Media Development and Diversity Agency

Selected performance indicators

Table 4.16 Media Development Diversity Agency performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of grant funding applications for community broadcast projects approved by the board per year	Community media and small commercial media	Social cohesion and nation building	23	22	26	22	22	22	22
Number of grant funding applications for small commercial print and digital media projects approved by the board per year	Community media and small commercial media		10	8	7	6	6	6	6
Number of content/programme production applications approved per year	Community media and small commercial media		— ¹	— ¹	— ¹	10	10	10	10
Number of training interventions aimed at capacitating the community media assessment per year	Capacity building and sector development		12	8	8	8	8	8	8
Number of media and information literacy initiatives held per year	Capacity building and sector development		3	5	11	4	4	4	4

1. No historical data available.

Entity overview

The Media Development and Diversity Agency was established in terms of the Media Development and Diversity Agency Act (2002) and is mandated to support community and small commercial media entities to ensure a diverse and pluralistic media landscape. In doing so, the agency supports the development of a vibrant, innovative, sustainable and people-centred community and small commercial media sector through resourcing, critical sector insights and capacity building, and ensures the inclusive participation of historically disadvantaged communities.

Over the medium term, the agency will continue to provide financial and non-financial support to community and small commercial media, with an emphasis on promoting indigenous languages, contributing to community development, and advocating and lobbying for expediting the ongoing review of policy and legislation governing the media and communications sector. It also plans to intensify its focus on ensuring the sustainability of media projects in communities that are underserved by mainstream media. As such, an estimated 49.2 per cent (R171.7 million) of the agency's budget over the period ahead is directed at grant funding for 18 community and small commercial media print and digital projects, and 66 community broadcast beneficiaries. This will enable the agency to initiate new beneficiaries in the form of community media that have long been in existence and have not received support from the agency, and strengthen existing ones.

In line with the agency's plans to ensure the sustainability of community media, it plans to contribute to skills development by providing training in areas such as governance, digital marketing and sales, supported by a targeted 12 media literacy initiatives and 3 accredited training programmes over the medium term. It anticipates doing this through partnerships with stakeholders and training providers. The agency also plans to initiate 6 research projects on key developments affecting the community media sector and conduct 6 studies on community and small commercial media over the period ahead. Expenditure for these activities is expected to amount to R16 million over the medium term.

Total expenditure is expected to amount to R349.4 million over the medium term. However, spending is expected to decrease at an average annual rate of 3.8 per cent, from R134.7 million in 2025/26 to R120.1 million in 2028/29, because of an expected decrease in donations from mainstream media. The agency is set to derive 56.1 per cent (R196 million) of its revenue over the period ahead through the mainstream broadcast sector as donations deductible from the Universal Service and Access Fund levy, 37.3 per cent (R130.5 million) through transfers from the department and the remainder through interest earned on short-term deposits with the South African Reserve Bank. Revenue is expected to increase at an average annual rate of 1 per cent, from

R116.6 million in 2025/26 to R120.1 million in 2028/29.

Programmes/Objectives/Activities

Table 4.17 Media Development Diversity Agency expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	35.5	39.1	37.4	40.2	4.2%	29.2%	39.9	41.8	43.9	3.0%	36.0%
Community media and small commercial media	113.7	65.9	62.1	73.6	-13.5%	60.5%	57.0	56.8	58.0	-7.7%	49.1%
Partnerships, public awareness and advocacy	1.2	1.7	2.8	4.0	48.8%	1.9%	4.1	4.3	4.5	3.6%	3.7%
Capacity building and sector development	0.3	1.7	2.3	3.3	118.6%	1.5%	5.2	5.4	5.7	19.9%	4.6%
Innovation, research and development	1.5	10.2	11.4	13.6	108.5%	7.0%	7.3	7.7	8.0	-16.0%	6.6%
Total	152.3	118.6	115.9	134.7	-4.0%	100.0%	113.4	115.9	120.1	-3.8%	100.0%

Statements of financial performance, cash flow and financial position

Table 4.18 Media Development Diversity Agency statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	5.1	6.7	6.3	6.9	10.7%	5.2%	6.1	6.6	8.3	6.5%	6.0%
Sale of goods and services other than capital assets	—	—	1.0	1.2	—	0.5%	—	—	—	-100.0%	—
Other non-tax revenue	5.1	6.7	5.4	5.6	3.6%	4.8%	6.1	6.6	8.3	13.8%	6.0%
Transfers received	123.6	108.2	110.2	109.7	-3.9%	94.8%	107.3	109.3	111.8	0.6%	94.0%
Total revenue	128.6	115.0	116.5	116.6	-3.2%	100.0%	113.4	115.9	120.1	1.0%	100.0%
Expenses											
Current expenses	56.1	59.6	62.1	66.3	5.7%	46.8%	66.0	69.2	72.7	3.1%	59.5%
Compensation of employees	37.0	34.7	38.7	40.4	2.9%	28.9%	44.1	46.2	48.5	6.3%	39.8%
Goods and services	18.5	24.8	23.4	25.9	11.8%	17.8%	21.9	23.0	24.1	-2.4%	19.8%
Depreciation	0.5	—	—	—	-100.0%	0.1%	—	—	—	—	—
Transfers and subsidies	96.2	59.0	53.8	68.4	-10.7%	53.2%	47.4	46.7	47.4	-11.5%	40.5%
Total expenses	152.3	118.6	115.9	134.7	-4.0%	100.0%	113.4	115.9	120.1	-3.8%	100.0%
Surplus/(Deficit)	(23.6)	(3.6)	—	(18.1)	-8.5%		—	—	—	-100.0%	
Cash flow statement											
Cash flow from operating activities	(22.8)	(3.8)	(1.2)	(0.0)	-99.1%	100.0%	—	—	—	-100.0%	—
Receipts											
Non-tax receipts	5.2	6.7	5.4	5.6	2.5%	4.9%	6.1	6.6	8.3	13.8%	6.0%
Other tax receipts	5.2	6.7	5.4	5.6	2.5%	4.9%	6.1	6.6	8.3	13.8%	6.0%
Transfers received	123.4	108.2	105.8	105.6	-5.1%	95.1%	107.3	109.3	111.8	1.9%	94.0%
Total receipts	128.7	115.0	111.2	111.2	-4.8%	100.0%	113.4	115.9	120.1	2.6%	100.0%
Payment											
Current payments	55.3	59.3	62.1	62.7	4.3%	48.5%	65.6	68.7	72.1	4.8%	59.1%
Compensation of employees	37.0	34.7	37.7	42.2	4.5%	30.7%	44.1	46.2	48.5	4.8%	39.8%
Goods and services	18.3	24.6	24.4	20.5	3.9%	17.8%	21.4	22.5	23.6	4.8%	19.3%
Transfers and subsidies	96.2	59.5	50.3	48.5	-20.4%	51.5%	47.8	47.2	47.9	-0.4%	40.9%
Total payments	151.5	118.8	112.4	111.2	-9.8%	100.0%	113.4	115.9	120.1	2.6%	100.0%
Net cash flow from investing activities	—	—	(0.6)	—	—	100.0%	—	—	—	—	—
Acquisition of property, plant, equipment and intangible assets	—	—	(0.7)	—	—	120.2%	—	—	—	—	—
Proceeds from the sale of property, plant, equipment and intangible assets	—	—	0.1	—	—	-20.2%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	(22.8)	(3.8)	(1.8)	(0.0)	-99.1%	100.0%	—	—	—	-100.0%	—

Table 4.18 Media Development Diversity Agency statements of financial performance, cash flow and financial position (continued)

Statement of financial position				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	1.4	1.5	1.6	1.5	1.7%	1.7%	1.5	1.5	1.5	–	1.7%
of which:											
Acquisition of assets	–	–	(0.7)	–	–	100.0%	–	–	–	–	–
Receivables and prepayments	1.0	1.0	1.0	1.0	-1.3%	1.1%	1.0	1.0	1.0	–	1.1%
Cash and cash equivalents	97.4	82.9	81.1	82.9	-5.2%	97.2%	82.9	82.9	82.9	–	97.2%
Total assets	99.8	85.3	83.8	85.3	-5.1%	100.0%	85.3	85.3	85.3	–	100.0%
Capital and reserves	70.1	65.9	67.6	65.9	-2.0%	76.1%	65.9	65.9	65.9	–	77.2%
Capital reserve fund	18.5	13.5	8.7	13.5	-10.0%	15.3%	13.5	13.5	13.5	–	15.8%
Borrowings	0.0	–	–	–	-100.0%	–	–	–	–	–	–
Trade and other payables	9.0	3.8	5.0	3.8	-24.9%	6.1%	3.8	3.8	3.8	–	4.5%
Provisions	2.1	2.1	2.4	2.1	0.3%	2.5%	2.1	2.1	2.1	–	2.5%
Total equity and liabilities	99.8	85.3	83.8	85.3	-5.1%	100.0%	85.3	85.3	85.3	–	100.0%

Personnel information

Table 4.19 Media Development Diversity Agency personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate									2025/26 - 2028/29			2026/27 - 2028/29
		2024/25			2025/26			2026/27			2027/28			2028/29						
Media Development Diversity Agency			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	44	44	42	38.7	0.9	43	40.4	0.9	43	44.1	1.0	43	46.2	1.1	43	48.5	1.1	–	100.0%	
1 – 6	1	1	1	1.8	1.8	1	1.9	1.9	1	2.0	2.0	1	2.1	2.1	1	2.2	2.2	–	2.3%	
7 – 10	29	29	27	16.5	0.6	29	17.6	0.6	28	19.8	0.7	28	20.7	0.7	28	21.7	0.8	-1.2%	65.1%	
11 – 12	3	3	3	3.6	1.2	3	3.7	1.2	3	4.0	1.3	3	4.2	1.4	3	4.4	1.5	–	7.0%	
13 – 16	11	11	11	16.7	1.5	10	17.2	1.7	11	18.4	1.7	11	19.3	1.8	11	20.3	1.8	3.2%	25.6%	

1. Rand million.

Home Affairs

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	2 849.8	39.2	173.8	3 062.8	3 030.2	3 025.9
Citizen Affairs	3 532.5	18.4	20.0	3 570.8	3 332.8	3 525.8
Immigration Affairs	622.1	3.1	–	625.2	655.6	685.1
Institutional Support and Transfers	–	6 507.6	–	6 507.6	5 861.1	6 054.8
Total expenditure estimates	7 004.4	6 568.2	193.8	13 766.4	12 879.8	13 291.5
Executive authority	Minister of Home Affairs					
Accounting officer	Director-General of Home Affairs					
Website	www.dha.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

Efficiently determine and safeguard the identity and status of citizens. Regulate immigration to ensure security, promote development and fulfil South Africa's international obligations.

Mandate

The Department of Home Affairs derives its mandate from the Constitution, various acts of Parliament and policy documents. This mandate entails the management of citizenship and civil registration, international migration and refugee protection, and allows the department to be a key enabler of national security, citizen empowerment, efficient administration and socioeconomic development. The department's services are divided into 2 broad categories: civic services and immigration services.

Selected performance indicators

Table 5.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of births registered within 30 calendar days per year	Citizen Affairs	Social cohesion and nation building	779 012	744 588	724 999	644 000	644 000	644 000	644 000
Number of smart identity cards issued to citizens and permanent residents turning 16 years of age per year (first issues)	Citizen Affairs		– ¹	– ¹	– ¹	– ¹	800 000	800 000	800 000
Number of smart ID cards issued to citizens and permanent residents 16 years of age and above per year (reissues)	Citizen Affairs		– ¹	– ¹	– ¹	– ¹	2.2 million	2.2 million	2.2 million
Percentage of machine-readable adult passports (live capture system) issued within 13 working days for applications collected and processed within South Africa per year	Citizen Affairs	Digital transformation across the state	96.1% (664 016/691 083)	95.7% (693 195/724 005)	90.3% (670 808/742 485)	90%	90%	90%	90%
Percentage of machine-readable passports for children (live capture system) issued within 18 working days for applications collected and processed within South Africa per year	Immigration Affairs		99.2% (162 569/163 792)	98.9% (160 035/161 674)	96.9% (140 126/144 675)	90%	90%	90%	90%

Table 5.1 Performance indicators by programme and related outcome (continued)

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
Percentage of business visa outcomes issued within 8 weeks for applications processed within South Africa per year	Immigration Affairs	An enabling environment for investment and improved competitiveness through structural reform	62.8% (437/696)	61% (69/113)	96.8% (92/95)	90%	90%	90%	90%
Percentage of general work visa outcomes issued within 4 weeks for applications processed within South Africa per year ²	Immigration Affairs		62.8% (437/696)	10.4% (577/5 546)	98.3% (767/780)	90%	95%	95%	95%
Number of deportations conducted per year	Immigration Affairs	Effective border security	— ³	— ³	27 455	40 000	45 000	50 000	45 000

1. Indicators have been amended to include permanent residents, with targets split between first issues and reissues of smart identity cards. As such, there is no historical data.

2. Indicator was revised from 8 weeks to 4 weeks to align with government's 2024-2029 medium-term development plan with effect from 2026/27.

3. No historical data available.

Expenditure overview

Over the medium term, the department will continue to focus on digitising civic records and developing a viable digital ecosystem, enhancing service delivery through automation, and improving accessibility for greater presence. The department's estimated budget over the next 3 years is R39.9 billion, with expenditure expected to decrease at an average annual rate of 4.3 per cent, from R15.2 billion in 2025/26 to R13.3 billion in 2028/29, mainly due to the additional allocation to the Electoral Commission for the 2026 local government elections. As the department's work is labour intensive, spending on compensation of employees accounts for an estimated 34.4 per cent (R13.7 billion) of its budget over the medium term. Spending on goods and services comprises 17.7 per cent (R7.1 billion), while transfers to the Border Management Authority, Political Representatives Fund and Electoral Commission constitute 46.1 per cent (R18.4 billion) of total expenditure over the period ahead.

Digitising civic records and developing a digital identity ecosystem

The manual, paper-based processes at home affairs offices leave much room for human error, corruption and inefficiency, which pose a threat to national security. To this end, the department aims to digitise 25 million civic records, including birth, marriage and death certificates, and, in doing so, provide jobs for a targeted 3 000 young people with IT qualifications. The digitisation of these records will bolster the integrity of the national population register and allow for a streamlined automation process. More than 60 million records have been digitised to date. These activities are primarily funded through an allocation of R457.9 million in 2026/27 in the *Citizen Affairs Management* subprogramme in the *Citizen Affairs* programme.

The department is working closely with the South African Reserve Bank and the South African Revenue Service to develop a government-wide digital identity ecosystem, with facial recognition as the primary biometric modality and fingerprints as the secondary. This is expected to significantly enhance national security and reduce the risk of fraud by streamlining immigration and civic processes. To achieve this, R575 million is allocated in the *Transversal Information Technology Management* subprogramme in the *Administration* programme. These funds will cover costs related to hardware, software, maintenance, support and development over the medium term.

Enhancing service delivery through automation

By automating core systems and implementing integrated biometric identity verification, the department expects to eliminate administrative bottlenecks, enhance transparency and improve citizen confidence. Over the period ahead, the department plans to ensure that all of its services are fully automated, digitised and accessible online to enable clients to access them conveniently. Citizens who require routine civic services, such as applying for or renewing smart identity cards or passports or obtaining birth, marriage and death certificates, should be able to do so through a secure online platform that is integrated with their biometric data. The department plans to automate the late registration of birth process for births up to 1 year, including the registration of foreigners born in South Africa, in 2026/27, and automate processes for passport applications and marriage and death certificates over the rest of the MTEF period. This will help minimise fraud and corruption, tighten the registration process and improve turnaround times for issuing unabridged birth certificates. All civic services processes will be automated by 2029. Several support processes are also expected

to be automated in 2026/27, such as travel and subsistence claims and bookings. Expenditure for these activities is within the R3.4 billion allocated to the *Transversal Information Technology Management* subprogramme in the *Administration* programme over the MTEF period.

The visa adjudication process is also expected to be digitised and automated over the period ahead. This will be done mainly through technological advancements that entail applications being processed by the electronic authorisation system, an automated risk engine that uses machine learning and artificial intelligence and requires human intervention only when anomalies are detected. The system is expected to be rolled out to include work, study and critical skills categories in 2026/27. Expenditure for these activities is within the *Transversal Information Technology Management* subprogramme's allocation of R3.4 billion over the MTEF period.

Improving accessibility for greater presence

To improve access to smart identity cards, over the medium term, the programme to roll out smart ID cards will be extended to all eligible citizens (including naturalised citizens) and permanent residents for first issue and reissue. Previously, naturalised citizens and permanent residents had to apply for green ID books. A key driver of the acceleration of the rollout of smart ID cards, passports and other civic services over the medium term is the department's partnerships with major banks to integrate application infrastructure and cover biometric enrolment and courier logistics. Through these partnerships, the department has managed to significantly reduce waiting times, enhance service efficiency, improve security and extend its reach to areas in which it lacked presence. Expenditure for these activities is also within the *Transversal Information Technology Management* subprogramme's allocation of R3.4 billion over the MTEF period.

To improve access to its services, the department plans to introduce 220 functioning mobile offices in 2026/27. These will be equipped with the required hardware, systems and connectivity to operate as standard home affairs offices, and will be deployed in rural and marginalised areas as well as for special programmes and outreach efforts such as school visits. Funds for this, amounting to an estimated R45 million in 2026/27, are allocated in the *Citizen Affairs Management* and *Service Delivery to Provinces* subprogrammes in the *Citizen Affairs* programme.

Expenditure trends and estimates

Table 5.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Citizen Affairs											
3. Immigration Affairs											
4. Institutional Support and Transfers											
Programme											
Audited outcome				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	2 795.1	2 751.8	2 863.2	4 074.2	13.4%	25.1%	3 062.8	3 030.2	3 025.9	-9.4%	22.8%
Programme 2	3 562.2	4 362.5	4 089.8	4 850.2	10.8%	33.9%	3 570.8	3 332.8	3 525.8	-10.1%	26.1%
Programme 3	1 329.9	841.1	846.9	879.1	-12.9%	7.8%	625.2	655.6	685.1	-8.0%	4.9%
Programme 4	2 710.9	4 423.9	4 032.0	5 352.5	25.5%	33.2%	6 507.6	5 861.1	6 054.8	4.2%	46.1%
Subtotal	10 398.0	12 379.3	11 831.9	15 156.1	13.4%	100.0%	13 766.4	12 879.8	13 291.5	-4.3%	100.0%
Total	10 398.0	12 379.3	11 831.9	15 156.1	13.4%	100.0%	13 766.4	12 879.8	13 291.5	-4.3%	100.0%
Change to 2025				—			1 303.3	774.9	643.2		
Budget estimate											

Table 5.2 Vote expenditure trends by programme and economic classification¹ (continued)

Economic classification					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	7 399.2	7 035.0	7 365.2	9 628.5	9.2%	63.2%	7 004.4	6 799.1	7 015.5	-10.0%	52.1%
Compensation of employees	3 903.6	3 525.0	3 792.4	4 232.6	2.7%	31.1%	4 397.4	4 596.6	4 739.4	3.8%	34.4%
Goods and services ¹	3 494.5	3 509.4	3 572.4	5 395.9	15.6%	32.1%	2 607.0	2 202.6	2 276.0	-25.0%	17.7%
of which:											
Computer services	619.1	834.3	729.8	1 768.7	41.9%	7.9%	759.2	799.7	832.1	-22.2%	6.0%
Consultants: Business and advisory services	69.6	79.1	99.8	101.5	13.4%	0.7%	509.6	53.2	52.5	-19.7%	1.5%
Contractors	473.9	358.1	372.0	442.4	-2.3%	3.3%	112.6	117.9	123.4	-34.7%	0.9%
Agency and support/outourced services	100.0	186.0	284.2	362.9	53.6%	1.9%	120.7	121.2	127.7	-29.4%	0.9%
Operating leases	492.4	316.1	425.8	586.7	6.0%	3.7%	374.3	381.2	377.0	-13.7%	2.8%
Property payments	323.7	286.6	361.8	398.1	7.1%	2.8%	247.2	226.1	233.3	-16.3%	1.8%
Interest and rent on land	1.1	0.7	0.4	—	-100.0%	0.0%	—	—	—	0.0%	0.0%
Transfers and subsidies ¹	2 590.6	4 448.3	4 052.2	5 374.7	27.5%	33.1%	6 568.2	5 887.8	6 082.5	4.2%	46.4%
Provinces and municipalities	2.0	3.9	2.7	3.6	20.5%	0.0%	3.1	3.2	3.3	-2.6%	0.0%
Departmental agencies and accounts	2 565.9	4 423.9	4 032.0	5 352.5	27.8%	32.9%	6 507.6	5 861.1	6 054.8	4.2%	46.1%
Public corporations and private enterprises	0.8	0.2	0.3	0.4	-22.1%	0.0%	0.7	0.7	0.7	25.5%	0.0%
Households	21.9	20.4	17.3	18.2	-6.0%	0.2%	56.9	22.7	23.7	9.3%	0.3%
Payments for capital assets	404.0	894.4	413.2	152.9	-27.7%	3.7%	193.8	192.8	193.5	8.2%	1.5%
Buildings and other fixed structures	56.0	325.3	63.7	—	-100.0%	0.9%	—	—	—	0.0%	0.0%
Machinery and equipment	214.5	542.7	259.7	108.5	-20.3%	2.3%	153.8	152.8	153.5	12.3%	1.2%
Software and other intangible assets	133.5	26.4	89.8	44.4	-30.7%	0.6%	40.0	40.0	40.0	-3.4%	0.3%
Payments for financial assets	4.3	1.6	1.2	—	-100.0%	0.0%	—	—	—	0.0%	0.0%
Total	10 398.0	12 379.3	11 831.9	15 156.1	13.4%	100.0%	13 766.4	12 879.8	13 291.5	-4.3%	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 5.3 Vote transfers and subsidies trends and estimates

				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome							Medium-term expenditure estimate				
R thousand	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	21 166	20 251	16 963	18 078	-5.1%	0.5%	56 572	22 731	23 439	9.0%	0.6%
Employee social benefits	21 166	20 251	16 963	18 078	-5.1%	0.5%	19 869	22 731	23 439	9.0%	0.4%
Early retirement and voluntary exit programmes	–	–	–	–	–	–	36 703	–	–	–	0.2%
Other transfers to households											
Current	728	107	315	90	-50.2%	–	290	–	300	49.4%	0.0%
Claims against the state	728	107	315	90	-50.2%	–	290	–	300	49.4%	0.0%
Provinces and municipalities											
Provincial agencies and funds											
Current	2 049	3 910	2 670	3 586	20.5%	0.1%	3 093	3 216	3 015	-5.6%	0.1%
Vehicle licences	2 049	3 910	2 670	3 586	20.5%	0.1%	3 093	3 216	3 015	-5.6%	0.1%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	760	150	257	359	-22.1%	–	660	695	709	25.5%	0.0%
Communication licences	760	150	257	359	-22.1%	–	660	695	709	25.5%	0.0%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	2 565 867	4 423 904	4 031 990	5 352 547	27.8%	99.4%	6 507 630	5 861 146	6 054 767	4.2%	99.4%
Electoral Commission	2 223 790	2 232 304	2 302 221	3 253 909	13.5%	60.8%	3 109 517	2 317 109	2 389 123	-9.8%	42.2%
Represented Political Parties’ Fund	342 077	850 345	322 077	305 521	-3.7%	11.1%	849 834	885 449	920 156	44.4%	14.3%
Border Management Authority	–	1 341 225	1 407 692	1 763 117	–	27.4%	2 548 279	2 658 588	2 745 488	15.9%	42.9%
Total	2 590 570	4 448 322	4 052 195	5 374 660	27.5%	100.0%	6 568 245	5 887 788	6 082 530	4.2%	100.0%

Personnel information

Table 5.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																					
1. Administration																					
2. Citizen Affairs																					
3. Immigration Affairs																					
4. Institutional Support and Transfers																					
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment													Average growth rate (%)	Average: Salary level/ Total (%)				
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate													
		2024/25			2025/26			2026/27		2027/28		2028/29			2025/26 - 2028/29			2026/27 - 2028/29			
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost							
Home Affairs			7 275	11	7 286	3 792.4	0.5	11 644	4 232.6	0.4	11 933	4 397.4	0.4	12 434	4 596.6	0.4	12 576	4 739.4	0.4	2.6%	100.0%
Salary level	7 275	11	7 286	3 792.4	0.5	11 644	4 232.6	0.4	11 933	4 397.4	0.4	12 434	4 596.6	0.4	12 576	4 739.4	0.4	2.6%	100.0%		
1 – 6	4 931	–	4 931	2 370.6	0.5	5 029	1 246.2	0.2	5 092	1 274.6	0.3	5 340	1 351.4	0.3	5 420	1 407.9	0.3	2.5%	42.9%		
7 – 10	2 004	–	2 004	1 007.4	0.5	6 004	2 315.8	0.4	6 214	2 413.9	0.4	6 458	2 526.9	0.4	6 553	2 646.1	0.4	3.0%	52.0%		
11 – 12	213	10	223	226.7	1.0	428	405.9	0.9	444	439.9	1.0	447	439.9	1.0	409	397.9	1.0	-1.5%	3.5%		
13 – 16	125	1	126	183.3	1.5	181	260.0	1.4	181	264.4	1.5	187	273.7	1.5	193	282.8	1.5	2.2%	1.5%		
Other	2	–	2	4.5	2.3	2	4.7	2.4	2	4.7	2.4	2	4.7	2.4	2	4.7	2.4	–	0.0%		
Programme	7 275	11	7 286	3 792.4	0.5	11 644	4 232.6	0.4	11 933	4 397.4	0.4	12 434	4 596.6	0.4	12 576	4 739.4	0.4	2.6%	100.0%		
Programme 1	931	11	942	656.1	0.7	1 439	993.4	0.7	1 444	1 061.0	0.7	1 428	1 055.9	0.7	1 335	980.2	0.7	-2.5%	11.4%		
Programme 2	5 720	–	5 720	2 704.8	0.5	9 009	2 831.0	0.3	9 333	2 942.2	0.3	9 828	3 121.7	0.3	9 989	3 313.7	0.3	3.5%	78.9%		
Programme 3	624	–	624	431.5	0.7	1 196	408.2	0.3	1 156	394.2	0.3	1 178	418.9	0.4	1 252	445.5	0.4	1.5%	9.7%		

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

2. Rand million.

Departmental receipts

Table 5.5 Departmental receipts by economic classification

Audited outcome				Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
				2025/26		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R thousand	2022/23	2023/24	2024/25									
Departmental receipts	1 029 107	1 253 707	1 415 757	2 523 079	2 523 079	34.8%	100.0%	2 120 500	2 227 590	2 339 880	-2.5%	100.0%
Sales of goods and services produced by department	998 039	1 217 665	1 346 851	2 378 314	2 378 314	33.6%	95.5%	2 020 290	2 122 370	2 229 398	-2.1%	95.3%
Sales by market establishments	–	14	55	522	522	–	–	83	87	92	-43.9%	–
of which:												
Market establishment: Rental dwelling	–	10	55	234	234	–	–	83	87	92	-26.7%	–
Market establishment: Rental parking:	–	4	–	288	288	–	–	–	–	–	-100.0%	–
Covered and open Administrative fees	998 032	1 213 565	1 342 936	2 373 525	2 373 525	33.5%	95.3%	2 014 415	2 115 210	2 219 894	-2.2%	94.9%
of which:												
Certificates	93 807	52 379	67 944	121 243	121 243	8.9%	5.4%	101 916	107 102	112 366	-2.5%	4.8%
Identity documents	425 734	291 883	393 403	898 745	898 745	28.3%	32.3%	590 105	619 605	650 599	-10.2%	27.8%
Passports	247 180	581 936	594 894	997 163	997 163	59.2%	38.9%	892 351	936 957	983 805	-0.4%	42.1%
Permits	52 479	72 313	82 546	84 586	84 586	17.2%	4.7%	123 819	130 010	135 511	17.0%	5.8%
Other	31 958	22 344	19 994	45 246	45 246	12.3%	1.9%	29 991	31 491	33 066	-9.9%	1.4%
Foreign Revenue	146 874	192 710	184 155	226 542	226 542	15.5%	12.1%	276 233	290 045	304 547	10.4%	13.0%
Other sales	7	4 086	3 860	4 267	4 267	747.9%	0.2%	5 792	7 073	9 412	30.2%	0.3%
of which:												
Commission on insurance	7	3 020	3 164	4 048	4 048	733.1%	0.2%	4 746	4 983	5 232	8.9%	0.2%
Photocopies and faxes	–	209	–	15	15	–	–	–	–	–	-100.0%	–
Other	–	856	695	200	200	–	–	1 043	2 084	4 168	175.2%	0.1%
Services rendered:	–	1	1	4	4	–	–	3	6	12	44.2%	–
Transport fees												
Sales of scrap, waste, arms and other used current goods	34	14	10	117	117	51.0%	–	15	16	17	-47.4%	–
of which:												
Sales: Wastepaper	34	14	10	117	117	51.0%	–	15	16	17	-47.4%	–
Fines, penalties and forfeits	8 869	12 167	1 960	34 340	34 340	57.0%	0.9%	2 940	3 087	3 242	-54.5%	0.1%
Interest, dividends and rent on land	360	3 829	612	41 508	41 508	386.7%	0.7%	887	931	978	-71.3%	–
Interest	360	3 829	612	41 508	41 508	386.7%	0.7%	887	931	978	-71.3%	–
Sales of capital assets	6 840	643	4 204	9 687	9 687	12.3%	0.3%	6 306	6 621	6 952	-10.5%	0.3%
Transactions in financial assets and liabilities	14 965	19 389	62 120	59 113	59 113	58.1%	2.5%	90 062	94 565	99 293	18.9%	4.2%
Total	1 029 107	1 253 707	1 415 757	2 523 079	2 523 079	34.8%	100.0%	2 120 500	2 227 590	2 339 880	-2.5%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 5.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Ministry	28.9	29.3	30.2	27.3	-1.9%	0.9%	35.0	34.4	35.7	9.3%	1.2%
Management Support Services	277.4	318.6	379.5	383.6	11.4%	10.9%	308.7	329.2	331.5	-4.7%	10.6%
Corporate Services	810.0	858.1	1 153.7	1 324.1	17.8%	33.2%	1 166.9	1 053.8	1 013.5	-8.5%	35.5%
Transversal Information	1 086.6	1 150.0	1 020.7	1 966.0	21.9%	41.8%	1 089.9	1 142.2	1 193.1	-15.3%	37.6%
Technology Management											
Office Accommodation	592.2	395.7	279.1	373.3	-14.3%	13.1%	462.3	470.6	452.1	6.6%	15.2%
Total	2 795.1	2 751.8	2 863.2	4 074.2	13.4%	100.0%	3 062.8	3 030.2	3 025.9	-9.4%	100.0%
Change to 2025				–			35.8	(112.3)	(257.7)		
Budget estimate											
Economic classification											
Current payments	2 546.7	2 462.6	2 637.1	3 970.4	16.0%	93.1%	2 849.8	2 852.8	2 848.1	-10.5%	93.8%
Compensation of employees	600.7	601.6	656.1	993.4	18.3%	22.8%	1 061.0	1 055.9	980.2	-0.4%	34.0%
Goods and services	1 944.9	1 860.3	1 980.7	2 977.0	15.2%	70.2%	1 788.8	1 796.9	1 867.9	-14.4%	59.8%
of which:						–					–
Audit costs: External	33.9	32.2	40.3	21.0	-14.8%	1.0%	50.0	45.4	53.8	36.9%	1.6%
Communication	37.9	38.4	39.6	39.9	1.7%	1.2%	50.4	46.2	54.4	10.8%	1.7%
Computer services	384.9	550.0	466.3	1 420.8	54.5%	22.6%	756.4	791.7	831.9	-16.3%	26.1%
Contractors	467.8	349.6	354.8	361.4	-8.2%	12.3%	111.9	117.0	122.5	-30.3%	3.9%
Operating leases	488.0	313.7	423.8	555.8	4.4%	14.3%	374.2	381.1	376.9	-12.1%	12.4%
Property payments	300.6	270.2	336.0	320.7	2.2%	9.8%	227.3	201.0	208.0	-13.4%	7.0%
Interest and rent on land	1.1	0.6	0.4	–	-100.0%	0.0%	–	–	–	–	–
Transfers and subsidies	3.1	3.6	2.7	2.6	-5.6%	0.1%	39.2	2.4	2.2	-6.0%	0.5%
Provinces and municipalities	0.4	0.3	0.2	1.2	40.1%	0.0%	0.8	0.9	0.9	-11.2%	0.0%
Public corporations and private enterprises	0.8	0.1	0.3	0.3	-23.4%	0.0%	0.6	0.7	0.7	26.5%	0.0%
Households	1.9	3.1	2.2	1.0	-18.0%	0.1%	37.7	0.9	0.6	-16.1%	0.4%
Payments for capital assets	241.0	284.1	222.2	101.2	-25.1%	6.8%	173.8	175.0	175.6	20.2%	5.8%
Buildings and other fixed structures	52.3	69.9	51.3	–	-100.0%	1.4%	–	–	–	–	–
Machinery and equipment	115.0	187.8	133.9	66.7	-16.6%	4.0%	133.8	135.0	135.6	26.7%	4.4%
Software and other intangible assets	73.8	26.4	36.9	34.4	-22.4%	1.4%	40.0	40.0	40.0	5.1%	1.3%
Payments for financial assets	4.3	1.6	1.2	–	-100.0%	0.1%	–	–	–	–	–
Total	2 795.1	2 751.8	2 863.2	4 074.2	13.4%	100.0%	3 062.8	3 030.2	3 025.9	-9.4%	100.0%
Proportion of total programme expenditure to vote expenditure	26.9%	22.2%	24.2%	26.9%	–	–	22.2%	23.5%	22.8%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	1.9	3.1	2.2	1.0	-17.8%	0.1%	37.7	0.9	0.6	-16.1%	0.4%
Employee social benefits	1.9	3.1	2.2	1.0	-17.8%	0.1%	1.0	0.9	0.6	-16.1%	0.0%
Early retirement and voluntary exit programmes	–	–	–	–	–	–	36.7	–	–	–	0.4%
Other transfers to households											
Current	0.0	–	–	–	-100.0%	–	–	–	–	–	–
Claims against the state	0.0	–	–	–	-100.0%	–	–	–	–	–	–
Provinces and municipalities											
Provincial agencies and funds											
Current	0.4	0.3	0.2	1.2	40.1%	–	0.8	0.9	0.9	-11.2%	0.0%
Vehicle licences	0.4	0.3	0.2	1.2	40.1%	–	0.8	0.9	0.9	-11.2%	0.0%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	0.8	0.1	0.3	0.3	-23.4%	–	0.6	0.7	0.7	26.5%	0.0%
Communication licences	0.8	0.1	0.3	0.3	-23.4%	–	0.6	0.7	0.7	26.5%	0.0%

Personnel information

Table 5.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment																		
		Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
Administration			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	931	11	942	656.1	0.7	1 439	993.4	0.7	1 444	1 061.0	0.7	1 428	1 055.9	0.7	1 335	980.2	0.7	-2.5%	100.0%
1 – 6	399	–	399	273.1	0.7	475	221.5	0.5	484	240.1	0.5	479	241.0	0.5	463	232.3	0.5	-0.8%	33.9%
7 – 10	332	–	332	153.7	0.5	651	419.3	0.6	648	445.9	0.7	658	457.7	0.7	641	447.8	0.7	-0.5%	46.3%
11 – 12	132	10	142	129.8	0.9	207	186.7	0.9	207	207.7	1.0	181	181.9	1.0	116	117.0	1.0	-17.6%	12.0%
13 – 16	66	1	67	95.0	1.4	104	161.2	1.6	103	162.5	1.6	108	170.6	1.6	113	178.4	1.6	2.8%	7.7%
Other	2	–	2	4.5	2.3	2	4.7	2.4	2	4.7	2.4	2	4.7	2.4	2	4.7	2.4	–	0.1%

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

2. Rand million.

Programme 2: Citizen Affairs

Programme purpose

Provide secure, efficient and accessible services and documents to citizens and lawful residents.

Objectives

- Ensure that registration at birth is the primary entry point to the national population register by maintaining the number of births registered within 30 calendar days per year at 644 000 over the medium term.
- Ensure a high standard of service delivery in each year over the medium term by:
 - issuing 800 000 smart ID cards to citizens and permanent residents turning 16 years of age
 - reissuing 2.2 million smart ID cards to citizens and permanent residents 16 years of age and older
 - issuing 90 per cent of machine-readable adult passports through the live-capture system within 13 working days
 - issuing 90 per cent of machine-readable children's passports through the live-capture system within 18 working days.

Subprogrammes

- *Citizen Affairs Management* provides for the overall management of head offices and frontline offices, provides policy direction, sets standards and manages back-office processes.
- *Status Services* regulates all matters relating to the national population register. These include maintaining an accurate register of all citizens and immigrants who have obtained the right to permanent residence; registering births, deaths and marriages; providing travel and citizenship documents; providing financial assistance to citizens abroad who wish to return to South Africa but have no means to; and determining and granting citizenship.
- *Identification Services* oversees issues relating to identity, such as fingerprints, photographs and identity documents, by establishing and maintaining national identity systems.
- *Service Delivery to Provinces* provides for all civic, immigration and refugee affairs functions in provinces by providing a client interface for the collection and processing of applications, issuing enabling documents that are available on demand (such as temporary identity certificates), and conducting quality checks on civic and immigration applications.

Expenditure trends and estimates

Table 5.8 Citizen Affairs expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
	2022/23	2023/24	2024/25		2022/23 - 2025/26	Average: Expenditure/ Total (%)	2026/27	2027/28	2028/29	2025/26 - 2028/29	Average: Expenditure/ Total (%)
R million											
Citizen Affairs Management	302.2	881.9	549.9	812.6	39.1%	15.1%	496.9	41.2	43.5	-62.3%	5.6%
Status Services	839.7	923.1	828.5	1 140.9	10.8%	22.1%	101.8	108.1	114.5	-53.5%	3.1%
Identification Services	160.0	165.2	168.3	176.1	3.2%	4.0%	181.9	197.0	207.9	5.7%	5.6%
Service Delivery to Provinces	2 260.3	2 392.3	2 543.1	2 720.6	6.4%	58.8%	2 790.2	2 986.5	3 159.9	5.1%	85.7%
Total	3 562.2	4 362.5	4 089.8	4 850.2	10.8%	100.0%	3 570.8	3 332.8	3 525.8	-10.1%	100.0%
Change to 2025 Budget estimate				–			378.7	(23.5)	18.8		
Economic classification											
Current payments	3 396.8	3 733.6	3 882.8	4 782.7	12.1%	93.7%	3 532.5	3 293.9	3 486.0	-10.0%	98.9%
Compensation of employees	2 341.7	2 525.7	2 704.8	2 831.0	6.5%	61.7%	2 942.2	3 121.7	3 313.7	5.4%	89.9%
Goods and services	1 055.1	1 207.9	1 178.1	1 951.8	22.8%	32.0%	590.2	172.2	172.2	-55.5%	9.0%
of which:						–					–
Consultants: Business and advisory services	2.8	8.9	1.5	4.0	12.7%	0.1%	457.9	–	–	-100.0%	4.4%
Fleet services (including government motor transport)	68.4	69.6	73.0	87.0	8.4%	1.8%	42.8	55.3	56.8	-13.2%	1.5%
Consumable supplies	7.2	7.1	6.6	29.1	59.2%	0.3%	8.2	10.9	10.9	-28.0%	0.3%
Consumables: Stationery, printing and office supplies	743.0	822.9	724.5	1 063.0	12.7%	19.9%	15.8	21.8	21.5	-72.8%	0.6%
Property payments	19.0	13.6	22.2	74.6	57.9%	0.8%	16.5	21.5	21.5	-33.9%	0.6%
Travel and subsistence	89.7	43.2	32.4	141.4	16.4%	1.8%	26.3	33.8	33.8	-37.9%	0.9%
Transfers and subsidies	18.4	18.9	16.1	15.7	-5.2%	0.4%	18.4	21.0	21.9	11.7%	0.6%
Provinces and municipalities	1.6	3.6	2.5	2.4	13.8%	0.1%	2.3	2.4	2.5	1.3%	0.1%
Public corporations and private enterprises	0.0	0.0	–	0.0	108.0%	0.0%	0.0	0.0	0.0	1.8%	0.0%
Households	16.8	15.3	13.7	13.3	-7.5%	0.4%	16.1	18.6	19.4	13.4%	0.5%
Payments for capital assets	146.9	610.0	190.8	51.8	-29.4%	5.9%	20.0	17.9	17.9	-29.8%	0.5%
Buildings and other fixed structures	3.7	255.4	12.4	–	-100.0%	1.6%	–	–	–	–	–
Machinery and equipment	83.4	354.7	125.5	41.8	-20.6%	3.6%	20.0	17.9	17.9	-24.6%	0.5%
Software and other intangible assets	59.8	–	52.9	10.0	-44.9%	0.7%	–	–	–	-100.0%	–
Total	3 562.2	4 362.5	4 089.8	4 850.2	10.8%	100.0%	3 570.8	3 332.8	3 525.8	-10.1%	100.0%
Proportion of total programme expenditure to vote expenditure	34.3%	35.2%	34.6%	32.0%	–	–	25.9%	25.9%	26.5%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	16.6	15.1	13.4	13.3	-7.1%	0.3%	16.1	18.6	19.4	13.4%	0.5%
Employee social benefits	16.6	15.1	13.4	13.3	-7.1%	0.3%	16.1	18.6	19.4	13.4%	0.5%
Other transfers to households											
Current	0.2	0.1	0.3	–	-100.0%	–	–	–	–	–	–
Claims against the state	0.2	0.1	0.3	–	-100.0%	–	–	–	–	–	–
Provinces and municipalities											
Provincial agencies and funds											
Current	1.6	3.6	2.5	2.4	13.8%	0.1%	2.3	2.4	2.5	1.3%	0.1%
Vehicle licences	1.6	3.6	2.5	2.4	13.8%	0.1%	2.3	2.4	2.5	1.3%	0.1%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	0.0	0.0	–	0.0	108.0%	–	0.0	0.0	0.0	1.8%	0.0%
Communication licences	0.0	0.0	–	0.0	108.0%	–	0.0	0.0	0.0	1.8%	0.0%

Expenditure trends and estimates

Table 5.10 Immigration Affairs expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Immigration Affairs Management	69.1	59.3	54.7	56.1	-6.7%	6.1%	36.0	37.8	39.7	-10.9%	5.8%
Admission Services	892.4	333.9	354.8	455.2	-20.1%	52.3%	122.1	134.7	135.5	-33.2%	20.0%
Immigration Services	214.4	286.0	274.1	193.5	-3.4%	24.8%	281.9	286.6	301.3	15.9%	44.2%
Asylum Seekers	154.1	161.9	163.3	174.3	4.2%	16.8%	185.2	196.5	208.6	6.2%	30.0%
Total	1 329.9	841.1	846.9	879.1	-12.9%	100.0%	625.2	655.6	685.1	-8.0%	100.0%
Change to 2025 Budget estimate				-			(295.0)	(304.5)	(318.1)		
Economic classification											
Current payments	1 321.6	838.8	845.2	875.3	-12.8%	99.6%	622.1	652.4	681.4	-8.0%	99.5%
Compensation of employees	890.6	397.6	431.5	408.2	-22.9%	54.6%	394.2	418.9	445.5	3.0%	64.0%
Goods and services	431.0	441.2	413.7	467.1	2.7%	45.0%	227.9	233.4	235.9	-20.4%	35.5%
of which:						-					-
Administrative fees	3.7	5.6	5.2	4.7	7.6%	0.5%	7.1	7.4	7.8	18.7%	1.1%
Consultants: Business and advisory services	5.8	5.2	5.2	7.6	9.4%	0.6%	8.0	8.4	8.8	5.0%	1.3%
Legal services	36.2	21.4	12.3	6.6	-43.2%	2.0%	20.0	20.9	21.9	49.0%	3.2%
Agency and support/outourced services	71.0	85.8	103.9	57.6	-6.7%	8.2%	120.0	120.5	127.1	30.2%	18.7%
Transport provided:	35.4	68.2	57.2	57.0	17.2%	5.6%	57.5	55.1	56.6	-0.2%	8.6%
Departmental activity	57.2	32.3	5.5	8.9	-46.2%	2.7%	5.5	5.7	6.0	-12.5%	0.9%
Travel and subsistence	-	0.0	-	-	-	0.0%	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	3.1	2.0	1.4	3.8	7.6%	0.3%	3.1	3.2	3.7	-1.0%	0.5%
Public corporations and private enterprises	-	0.0	-	-	-	0.0%	-	-	-	-	-
Households	3.1	2.0	1.4	3.8	7.6%	0.3%	3.1	3.2	3.7	-1.0%	0.5%
Payments for capital assets	5.3	0.3	0.2	-	-100.0%	0.1%	-	-	-	-	-
Buildings and other fixed structures	-	0.0	-	-	-	0.0%	-	-	-	-	-
Machinery and equipment	5.3	0.3	0.2	-	-100.0%	0.1%	-	-	-	-	-
Total	1 329.9	841.1	846.9	879.1	-12.9%	100.0%	625.2	655.6	685.1	-8.0%	100.0%
Proportion of total programme expenditure to vote expenditure	12.8%	6.8%	7.2%	5.8%	-	-	4.5%	5.1%	5.2%	-	-
Details of transfers and subsidies											
Households											
Social benefits											
Current	2.6	2.0	1.4	3.7	13.2%	0.2%	2.8	3.2	3.4	-3.0%	0.5%
Employee social benefits	2.6	2.0	1.4	3.7	13.2%	0.2%	2.8	3.2	3.4	-3.0%	0.5%
Other transfers to households											
Current	0.5	-	-	0.1	-43.3%	-	0.3	-	0.3	49.4%	0.0%
Claims against the state	0.5	-	-	0.1	-43.3%	-	0.3	-	0.3	49.4%	0.0%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	-	0.0	-	-	-	-	-	-	-	-	-
Communication licences	-	0.0	-	-	-	-	-	-	-	-	-

Personnel information

Table 5.11 Immigration Affairs personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
									2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
			2024/25	2025/26	2026/27	2027/28	2028/29												
Immigration Affairs			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	624	–	624	431.5	0.7	1 196	408.2	0.3	1 156	394.2	0.3	1 178	418.9	0.4	1 252	445.5	0.4	1.5%	100.0%
1 – 6	271	–	271	167.6	0.6	472	103.8	0.2	471	103.5	0.2	473	111.1	0.2	499	117.0	0.2	1.9%	40.2%
7 – 10	323	–	323	222.0	0.7	654	228.8	0.3	615	213.3	0.3	628	223.3	0.4	674	241.9	0.4	1.0%	53.5%
11 – 12	20	–	20	28.9	1.4	47	47.0	1.0	47	46.9	1.0	54	54.0	1.0	56	55.9	1.0	6.0%	4.4%
13 – 16	10	–	10	13.0	1.3	23	28.7	1.2	23	30.5	1.3	23	30.6	1.3	23	30.6	1.3	–	1.9%

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

2. Rand million.

Programme 4: Institutional Support and Transfers

Programme purpose

Provide institutional support and transfer funds to the Electoral Commission, the Represented Political Parties' Fund and the Border Management Authority.

Objectives

- Defend, protect, secure and manage South Africa's borders by operationalising the Border Management Authority at 71 ports of entry, 10 land border law enforcement areas and 2 community crossing points over the medium term.
- Ensure free and fair elections over the medium term by:
 - hosting 296 000 civic and democracy education events
 - registering 83 million voters.

Subprogrammes

- *Border Management Authority* transfers funds to the Border Management Authority to facilitate and manage the legitimate movement of people within the border law enforcement area and at ports of entry; facilitates and manages the legitimate movement of goods within the border law enforcement area and at ports of entry; and cooperates and coordinates its border law enforcement functions with the South African Police Service, the South African Revenue Service, the South African National Defence Force and border communities.
- *Electoral Commission* transfers funds to the Electoral Commission, which manages national, provincial and local government elections; ensures those elections are free and fair; and declares the results within a prescribed period.
- *Represented Political Parties' Fund* transfers funds to the Political Representatives Fund to provide funding for political parties participating in Parliament and provincial legislatures.

Expenditure trends and estimates

Table 5.12 Institutional Support and Transfers expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million											
Border Management Authority	145.0	1 341.2	1 407.7	1 763.1	129.9%	28.2%	2 548.3	2 658.6	2 745.5	15.9%	43.2%
Electoral Commission	2 223.8	2 232.3	2 302.2	3 253.9	13.5%	60.6%	3 109.5	2 317.1	2 389.1	-9.8%	42.4%
Represented Political Parties' Fund	342.1	850.3	322.1	335.5	-0.6%	11.2%	849.8	885.4	920.2	40.0%	14.4%
Total	2 710.9	4 423.9	4 032.0	5 352.5	25.5%	100.0%	6 507.6	5 861.1	6 054.8	4.2%	100.0%
Change to 2025 Budget estimate				–			1 183.8	1 215.2	1 200.3		

Table 5.12 Institutional Support and Transfers expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	134.1	—	—	—	-100.0%	0.8%	—	—	—	—	—
Compensation of employees	70.6	—	—	—	-100.0%	0.4%	—	—	—	—	—
Goods and services	63.5	—	—	—	-100.0%	0.4%	—	—	—	—	—
of which:											
Administrative fees	1.2	—	—	—	-100.0%	0.0%	—	—	—	—	—
Advertising	0.6	—	—	—	-100.0%	0.0%	—	—	—	—	—
Minor assets	0.5	—	—	—	-100.0%	0.0%	—	—	—	—	—
Catering: Departmental activities	0.0	—	—	—	-100.0%	0.0%	—	—	—	—	—
Transfers and subsidies	2 566.0	4 423.9	4 032.0	5 352.5	27.8%	99.1%	6 507.6	5 861.1	6 054.8	4.2%	100.0%
Departmental agencies and accounts	2 565.9	4 423.9	4 032.0	5 352.5	27.8%	99.1%	6 507.6	5 861.1	6 054.8	4.2%	100.0%
Households	0.1	—	—	—	-100.0%	0.0%	—	—	—	—	—
Payments for capital assets	10.8	—	—	—	-100.0%	0.1%	—	—	—	—	—
Machinery and equipment	10.8	—	—	—	-100.0%	0.1%	—	—	—	—	—
Total	2 710.9	4 423.9	4 032.0	5 352.5	25.5%	100.0%	6 507.6	5 861.1	6 054.8	4.2%	100.0%
Proportion of total programme expenditure to vote expenditure	26.1%	35.7%	34.1%	35.3%	—	—	47.3%	45.5%	45.6%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.1	—	—	—	-100.0%	—	—	—	—	—	—
Employee social benefits	0.1	—	—	—	-100.0%	—	—	—	—	—	—
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	2 565.9	4 423.9	4 032.0	5 352.5	27.8%	99.1%	6 507.6	5 861.1	6 054.8	4.2%	100.0%
Electoral Commission	2 223.8	2 232.3	2 302.2	3 253.9	13.5%	60.6%	3 109.5	2 317.1	2 389.1	-9.8%	42.4%
Represented Political Parties’ Fund	342.1	850.3	322.1	335.5	-0.6%	11.2%	849.8	885.4	920.2	40.0%	14.4%
Border Management Authority	—	1 341.2	1 407.7	1 763.1	—	27.3%	2 548.3	2 658.6	2 745.5	15.9%	43.2%

Entities

Border Management Authority

Selected performance indicators

Table 5.13 Border Management Authority performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of risk-based operations (combating transnational crimes) led by the authority per year	Operations	Effective border security	— ¹	— ¹	70	158	158	158	158
Percentage of inadmissible persons detected at ports of entry and refused entry per year	Operations		— ¹	— ¹	— ¹	100%	100%	100%	100%
Percentage of illegal foreigners apprehended within the border law enforcement area and deported per year	Operations		— ¹	100% (7 773)	100% (24 299)	100%	100%	100%	100%
Percentage of agricultural goods inspected for compliance per year	Operations		— ¹	— ¹	100% (158 327)	100%	100%	100%	100%
Percentage of health-related goods inspected for compliance per year	Operations		— ¹	— ¹	100% (241 753)	100%	100%	100%	100%
Percentage of presented consignments of endangered fauna and flora inspected per year for compliance with the Convention on International Trade in Endangered Species of Wild Fauna and Flora	Operations		— ¹	100% (5 561)	100% (7 046)	100%	100%	100%	100%

1. No historical data available.

Entity overview

The Border Management Authority was established in terms of the Border Management Authority Act (2020) to strengthen border control within the border law enforcement area and at ports of entry. The act empowers the authority to facilitate and manage the legitimate movement of people and goods at ports of entry, prevent unlawful activities within the border law enforcement area and at ports of entry, and cooperate and coordinate its border law enforcement functions with other organs of state and border communities. Over the period ahead, the authority plans to focus on deploying human resources to build capacity within the organisation, and on investing in technology and adequate tools of trade to alleviate pressure on staff and render its services efficiently.

For the authority to build capacity in critical areas, including the corporate services unit, to ensure smooth operational support, R989.5 million is allocated over the period ahead. Over the same period, the authority will invest in technology through developing systems, such as the movement control system and the advanced passenger processing and name record system and enhancing connectivity at the country's 71 ports of entry. This will enable it to combat transactional crimes, detect inadmissible persons, apprehend illegal foreigners and prepare them for deportation, and inspect goods for compliance in line with applicable regulations. These activities will be funded through the authority's goods and services budget of R3 billion over the medium term in the operations programme.

Expenditure is projected to increase at an average annual rate of 15.3 per cent, from R1.8 billion in 2025/26 to R2.8 billion in 2028/29, mainly driven by an anticipated sharp increase in spending on compensation of employees as the authority increases its capacity. Compensation of employees constitutes an estimated 62.3 per cent (R5.1 billion) of the authority's total budget over the medium term. The authority is expected to generate an estimated 97.7 per cent (R8 billion) of its revenue over the next 3 years through departmental transfers. Revenue is expected to be in line with expenditure.

Programmes/Objectives/Activities

Table 5.14 Border Management Authority expenditure trends and estimates by programme/objective/activity

Table 5.14: Budget Management Authority expenditure trends and estimates by programme/objective/activity												
						Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome					Revised estimate			Medium-term expenditure estimate				
					2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million	2022/23	2023/24	2024/25	2025/26								
Administration	–	130.4	80.2	373.5	–	12.0%	474.2	497.2	505.4	10.6%	18.2%	
Operations	–	1 298.1	1 523.2	1 459.4	–	88.0%	2 133.8	2 222.7	2 303.1	16.4%	81.8%	
Total	–	1 428.5	1 603.4	1 832.9	–	100.0%	2 607.9	2 720.0	2 808.5	15.3%	100.0%	

Statements of financial performance, cash flow and financial position

Table 5.15 Border Management Authority statements of financial performance, cash flow and financial position

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Revised estimate							
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	–	103.5	105.2	69.8	–	5.6%	59.7	61.4	63.0	-3.4%	2.3%
Sale of goods and services other than capital assets	–	53.1	49.8	56.2	–	3.2%	52.1	53.8	55.4	-0.5%	2.0%
Other non-tax revenue	–	50.5	55.4	13.6	–	2.4%	7.6	7.6	7.6	-17.6%	0.3%
Transfers received	–	1 491.2	1 407.7	1 763.1	–	94.4%	2 548.3	2 658.6	2 745.5	15.9%	97.7%
Total revenue	–	1 594.8	1 512.9	1 832.9	–	100.0%	2 607.9	2 720.0	2 808.5	15.3%	100.0%
Expenses											
Current expenses	–	1 428.5	1 603.4	1 832.9	–	100.0%	2 607.9	2 720.0	2 808.5	15.3%	100.0%
Compensation of employees	–	1 161.6	1 285.0	1 343.5	–	77.9%	1 614.0	1 691.4	1 761.2	9.4%	62.3%
Goods and services	–	248.6	285.5	489.5	–	21.0%	961.0	994.4	1 012.2	27.4%	36.5%
Depreciation	–	18.0	32.2	–	–	1.0%	33.0	34.1	35.1	–	1.3%
Interest, dividends and rent on land	–	0.3	0.6	–	–	–	–	–	–	–	–
Total expenses	–	1 428.5	1 603.4	1 832.9	–	100.0%	2 607.9	2 720.0	2 808.5	15.3%	100.0%
Surplus/(Deficit)	–	166.2	(90.5)	–	–	–	–	–	–	–	–

Table 5.15 Border Management Authority statements of financial performance, cash flow and financial position (continued)

Cash flow statement				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Cash flow from operating activities	–	275.8	(80.8)	10.0	–	100.0%	33.0	34.1	35.1	51.8%	100.0%
Receipts											
Non-tax receipts	–	66.0	128.7	69.8	–	5.5%	59.7	61.4	63.0	-3.4%	2.3%
Sales of goods and services other than capital assets	–	53.4	73.3	56.2	–	3.8%	52.1	53.8	55.4	-0.5%	2.0%
Other tax receipts	–	12.6	55.4	13.6	–	1.7%	7.6	7.6	7.6	-17.6%	0.3%
Transfers received	–	1 341.2	1 407.7	1 763.1	–	94.5%	2 548.3	2 658.6	2 745.5	15.9%	97.7%
Total receipts	–	1 407.2	1 536.3	1 832.9	–	100.0%	2 607.9	2 720.0	2 808.5	15.3%	100.0%
Payment											
Current payments	–	1 131.4	1 617.2	1 822.9	–	100.0%	2 574.9	2 685.9	2 773.4	15.0%	100.0%
Compensation of employees	–	829.2	1 285.0	1 333.4	–	75.4%	1 614.0	1 691.4	1 761.2	9.7%	63.1%
Goods and services	–	301.9	331.6	489.5	–	24.6%	961.0	994.4	1 012.2	27.4%	36.9%
Interest and rent on land	–	0.3	0.6	–	–	–	–	–	–	–	–
Total payments	–	1 131.4	1 617.2	1 822.9	–	100.0%	2 574.9	2 685.9	2 773.4	15.0%	100.0%
Net cash flow from investing activities	–	(44.0)	(33.2)	(36.2)	–	100.0%	(31.7)	(33.8)	(34.8)	-1.3%	100.0%
Acquisition of property, plant, equipment and intangible assets	–	(44.0)	(33.2)	(36.2)	–	100.0%	(31.7)	(33.8)	(34.8)	-1.3%	100.0%
Net increase/(decrease) in cash and cash equivalents	–	231.8	(114.0)	(26.2)	–	100.0%	1.3	0.3	0.3	-123.7%	100.0%
Statement of financial position											
Carrying value of assets of which:	–	143.1	189.7	272.4	–	37.5%	277.2	283.5	290.3	2.1%	49.9%
Acquisition of assets	–	(44.0)	(33.2)	(36.2)	–	100.0%	(31.7)	(33.8)	(34.8)	-1.3%	100.0%
Inventory	–	9.1	8.3	8.7	–	1.6%	9.0	9.4	9.8	4.3%	1.7%
Receivables and prepayments	–	197.1	176.2	143.3	–	32.0%	149.3	155.8	162.8	4.3%	27.4%
Cash and cash equivalents	–	231.8	117.8	117.8	–	28.9%	119.1	119.3	119.7	0.5%	21.0%
Total assets	–	581.1	492.0	542.2	–	100.0%	554.5	568.0	582.6	2.4%	100.0%
Accumulated surplus/(deficit)	–	286.2	206.4	244.0	–	45.6%	244.0	244.0	244.0	–	42.9%
Trade and other payables	–	114.3	86.9	90.7	–	18.1%	94.5	98.6	103.0	4.3%	17.4%
Benefits payable	–	180.5	–	–	–	11.2%	–	–	–	–	–
Derivatives financial instruments	–	–	198.7	207.4	–	25.1%	216.0	225.4	235.6	4.3%	39.7%
Total equity and liabilities	–	581.1	492.0	542.2	–	100.0%	554.5	568.0	582.6	2.4%	100.0%

Personnel information

Table 5.16 Border Management Authority personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026		Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)		
		Actual			Revised estimate			Medium-term expenditure estimate												
Number of funded posts	Number of approved establishment posts	2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29		
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost				
Border Management Authority		2 884	2 884	2 606	1 285.0	0.5	2 564	1 343.5	0.5	2 766	1 614.0	0.6	2 742	1 691.4	0.6	2 742	761.2	0.6	2.3%	100.0%
Salary level	2 884	2 884	2 606	1 285.0	0.5	2 564	1 343.5	0.5	2 766	1 614.0	0.6	2 742	1 691.4	0.6	2 742	761.2	0.6	2.3%	100.0%	
1 – 6	1 285	1 285	1 134	341.6	0.3	1 142	368.1	0.3	1 223	441.2	0.4	1 223	462.4	0.4	1 223	481.5	0.4	2.3%	44.5%	
7 – 10	1 511	1 511	1 388	835.8	0.6	1 343	866.5	0.6	1 455	1 039.6	0.7	1 434	1 089.5	0.8	1 434	134.4	0.8	2.2%	52.4%	
11 – 12	58	58	54	52.8	1.0	52	55.7	1.1	59	69.4	1.2	56	72.8	1.3	56	75.8	1.4	2.5%	2.1%	
13 – 16	27	27	27	46.1	1.7	24	44.7	1.9	26	53.5	2.1	26	56.1	2.2	26	58.4	2.2	2.7%	0.9%	
17 – 22	3	3	3	8.7	2.9	3	8.5	2.8	3	10.2	3.4	3	10.7	3.6	3	11.1	3.7	–	0.1%	

1. Rand million.

Electoral Commission

Selected performance indicators

Table 5.17 Electoral Commission performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of registered voters as at 31 March of each year	Electoral operations	Social cohesion and nation building	26 048 668	27 780 942	27 662 777	27 100 000	28 000 000	27 020 000	28 100 800
Number of civic and democracy education events held per year	Outreach		49 687	203 996	64 752	80 000	160 000	56 000	80 000
Number of meetings held with key stakeholders per year	Outreach		110	148	117	100	140	100	140
Number of liaison sessions held per year with stakeholders to strengthen awareness and compliance with the Political Party Funding Act (2018) and with potential contributors to the Multiparty Democracy Fund	Party funding		18	22	20	10	20	18	18
Percentage of investigations initiated on valid complaints in terms section 14 of the Political Party Funding Act (2018) and other regulations per year	Party funding		—1	—1	—1	80%	100%	100%	100%

1.No historical data available.

Entity overview

The Electoral Commission was established in terms of the Electoral Commission Act (1996), which sets out the commission's composition, powers, functions and duties. The commission is mandated to manage national, provincial and local government elections; ensure that those elections are free and fair; and declare results within a prescribed period.

The commission's focus over the period ahead will be on conducting the 2026 local government elections and planning for the 2029 national and provincial elections. Planned operations include: procuring, printing, distributing and warehousing registration and election materials; making rental and infrastructure payments for an estimated 23 400 voting stations; making amendments to ballot papers as a result of legislative changes; training an estimated 518 000 electoral, expansion and counting staff; maintaining the voters' roll; and making system enhancements in anticipation of the outcome of electoral system reform. It also plans to procure a building for its national office. To carry out these activities, R4.2 billion is allocated over the MTEF period in the electoral operations programme.

The commission plans to undertake extensive civic and democracy education and communication campaigns in 2026/27 for the 2 national registration events leading up to the 2026 local government elections. These campaigns, which will be rolled out on various platforms, particularly social media, aim to keep the electorate informed and improve voter turnout. Expenditure on these activities is within the commission's outreach budget of R1.1 billion over the medium term.

To ensure compliance with applicable provisions of the Political Party Funding Act (2018), as amended, the commission's political party funding programme will intensify its role in the management and administration of the Political Representatives Fund (previously known as the Represented Political Parties' Fund) and the Multiparty Democracy Fund. This work is expected to continue outside of election years and entails thorough monitoring and oversight through producing and publishing quarterly reports containing declarations of direct funding by political parties. For this purpose, R86.1 million is allocated over the MTEF period.

Expenditure is expected to decrease at an average annual rate of 10.4 per cent, from R3.5 billion in 2025/26 to R2.5 billion in 2028/29, due to fluctuations in allocations for elections. The commission is set to derive 97.5 per cent (R7.9 billion) of its revenue over the medium term through transfers from the department and the

remainder through interest on investments. Revenue is expected to decrease at an average annual rate of 9.6 per cent, from R3.4 billion in 2025/26 to R2.5 billion in 2028/29, due to the fluctuations in allocations.

Programmes/Objectives/Activities

Table 5.18 Electoral Commission expenditure trends and estimates by programme/objective/activity

					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	689.0	844.1	1 053.9	1 107.1	17.1%	34.6%	690.7	669.0	765.3	-11.6%	28.2%
Electoral operations	630.9	1 215.0	1 596.7	2 032.5	47.7%	51.2%	2 051.5	906.2	1 250.1	-15.0%	55.9%
Outreach	145.2	547.1	456.1	313.6	29.3%	13.7%	438.7	214.6	451.4	12.9%	14.7%
Political Funding	8.8	9.8	16.4	18.9	28.9%	0.5%	22.6	30.9	32.6	19.9%	1.1%
Total	1 473.9	2 616.0	3 123.1	3 472.0	33.1%	100.0%	3 203.5	1 820.7	2 499.4	-10.4%	100.0%

Statements of financial performance, cash flow and financial position

Table 5.19 Electoral Commission statements of financial performance, cash flow and financial position

Statement of financial performance						Average:					Average:
				Revised	Average	Expendi-				Average	Expendi-
Audited outcome				estimate	growth	ture/	Medium-term expenditure			growth	ture/
					rate	Total	estimate			rate	Total
					(%)	(%)				(%)	(%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	68.8	272.7	295.3	100.0	13.3%	6.9%	50.0	100.0	50.0	-20.6%	2.5%
Other non-tax revenue	68.8	272.7	295.3	100.0	13.3%	6.9%	50.0	100.0	50.0	-20.6%	2.5%
Transfers received	2 223.8	2 232.3	2 302.2	3 253.9	13.5%	93.1%	3 109.5	2 317.1	2 429.1	-9.3%	97.5%
Total revenue	2 292.6	2 505.0	2 597.5	3 353.9	13.5%	100.0%	3 159.5	2 417.1	2 479.1	-9.6%	100.0%
Expenses											
Current expenses	1 473.9	2 616.0	3 123.1	3 472.0	33.1%	100.0%	3 203.5	1 820.7	2 499.4	-10.4%	100.0%
Compensation of employees	776.2	1 127.5	1 021.3	1 023.0	9.6%	36.9%	1 266.3	1 150.4	1 470.5	12.9%	51.7%
Goods and services	588.6	1 364.3	1 965.6	2 344.0	58.5%	58.6%	1 834.5	574.4	927.1	-26.6%	44.3%
Depreciation	88.9	99.8	104.4	105.1	5.7%	3.7%	102.6	96.0	101.8	-1.1%	4.0%
Interest, dividends and rent on land	20.2	24.4	31.7	—	-100.0%	0.7%	—	—	—	—	—
Total expenses	1 473.9	2 616.0	3 123.1	3 472.0	33.1%	100.0%	3 203.5	1 820.7	2 499.4	-10.4%	100.0%
Surplus/(Deficit)	818.7	(111.0)	(525.6)	(118.1)	-152.4%		(44.0)	596.4	(20.2)	-44.5%	
Cash flow statement											
Cash flow from operating activities	955.3	88.7	(436.4)	(6.6)	-119.1%	100.0%	58.7	692.4	93.7	-341.8%	100.0%
Receipts											
Non-tax receipts	65.6	152.5	125.4	100.0	15.1%	4.2%	50.0	100.0	50.0	-20.6%	2.5%
Sales of goods and services other than capital assets	0.4	0.7	—	—	-100.0%	—	—	—	—	—	—
Sales of scrap, waste, arms and other used current goods	0.4	0.7	—	—	-100.0%	—	—	—	—	—	—
Other tax receipts	65.2	151.8	125.4	100.0	15.3%	4.2%	50.0	100.0	50.0	-20.6%	2.5%
Transfers received	2 223.8	2 232.3	2 302.2	3 253.9	13.5%	95.6%	3 109.5	2 317.1	2 389.1	-9.8%	97.5%
Financial transactions in assets and liabilities	—	9.2	2.5	5.6	—	0.2%	—	—	—	-100.0%	—
Total receipts	2 289.4	2 394.1	2 430.1	3 359.5	13.6%	100.0%	3 159.5	2 417.1	2 439.1	-10.1%	100.0%
Payment											
Current payments	1 334.1	2 305.4	2 866.5	3 366.2	36.1%	100.0%	3 100.8	1 724.7	2 345.4	-11.3%	100.0%
Compensation of employees	731.6	961.6	978.5	1 023.0	11.8%	37.4%	1 266.3	1 150.4	1 470.5	12.9%	54.2%
Goods and services	602.5	1 343.8	1 887.9	2 343.2	57.3%	62.6%	1 834.5	574.4	874.9	-28.0%	45.8%
Interest and rent on land	0.0	—	—	—	-100.0%	—	—	—	—	—	—
Total payments	1 334.1	2 305.4	2 866.5	3 366.2	36.1%	100.0%	3 100.8	1 724.7	2 345.4	-11.3%	100.0%
Net cash flow from investing activities	(34.5)	(202.1)	(42.3)	(653.4)	166.4%	100.0%	(58.7)	(692.4)	(232.0)	-29.2%	100.0%
Acquisition of property, plant, equipment and intangible assets	(18.8)	(145.3)	(32.6)	(605.1)	218.2%	86.0%	(30.4)	(681.6)	(162.0)	-35.5%	88.9%
Acquisition of software and other intangible assets	(16.5)	(59.6)	(10.1)	(48.3)	43.0%	14.4%	(28.3)	(10.7)	(70.0)	13.2%	11.1%
Proceeds from the sale of property, plant, equipment and intangible assets	0.8	2.8	0.4	—	-100.0%	-0.4%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	920.8	(113.5)	(478.7)	(660.0)	-189.5%	100.0%	(0.0)	(0.0)	(138.3)	-40.6%	100.0%

Table 5.19 Electoral Commission statements of financial performance, cash flow and financial position (continued)

Statement of financial position				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	871.2	1 003.1	941.9	903.7	1.2%	36.6%	1 214.5	1 477.7	1 954.5	29.3%	47.0%
of which:											
Acquisition of assets	(18.8)	(145.3)	(32.6)	(605.1)	218.2%	100.0%	(30.4)	(681.6)	(162.0)	-35.5%	100.0%
Investments	7.3	4.0	–	–	-100.0%	0.1%	9.0	9.0	9.5	–	0.3%
Inventory	36.2	51.2	16.9	16.8	-22.5%	1.2%	30.0	40.0	40.0	33.4%	1.1%
Accrued investment interest	2.7	8.8	4.2	18.7	91.1%	0.3%	2.0	2.0	2.0	-52.6%	0.1%
Receivables and prepayments	54.8	78.4	60.1	24.0	-24.0%	2.1%	100.0	61.0	61.0	36.4%	2.2%
Cash and cash equivalents	1 739.5	1 626.1	1 147.4	1 556.5	-3.6%	59.7%	1 626.1	1 626.1	1 626.1	1.5%	49.3%
Total assets	2 711.6	2 771.6	2 170.5	2 519.8	-2.4%	100.0%	2 981.6	3 215.8	3 693.0	13.6%	100.0%
Accumulated surplus/(deficit)	2 288.4	2 121.1	1 595.4	1 926.5	-5.6%	78.0%	2 509.6	2 753.8	3 131.0	17.6%	84.9%
Trade and other payables	220.1	260.6	98.7	59.5	-35.3%	6.3%	232.0	232.0	232.0	57.4%	7.0%
Provisions	203.0	390.0	476.3	533.9	38.0%	15.8%	240.0	230.0	330.0	-14.8%	8.1%
Total equity and liabilities	2 711.6	2 771.6	2 170.5	2 519.8	-2.4%	100.0%	2 981.6	3 215.8	3 693.0	13.6%	100.0%

Personnel information

Table 5.20 Electoral Commission personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved establishment	Number of posts on approved establishment																	
			Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
Electoral Commission			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	6 236	6 236	10 996	1 021.3	0.1	6 236	1 023.0	0.2	12 050	1 266.3	0.1	2 362	1 150.4	0.5	10 996	470.5	0.1	20.8%	100.0%
1 – 6	5 290	5 290	10 050	198.8	0.0	5 290	137.0	0.0	11 104	226.2	0.0	1 416	45.7	0.0	10 050	299.7	0.0	23.9%	88.8%
7 – 10	739	739	739	542.0	0.7	739	585.2	0.8	739	654.8	0.9	739	695.4	0.9	739	737.1	1.0	–	8.7%
11 – 12	104	104	104	106.3	1.0	104	115.6	1.1	104	135.1	1.3	104	143.5	1.4	104	152.1	1.5	–	1.2%
13 – 16	102	102	102	170.5	1.7	102	181.6	1.8	102	246.2	2.4	102	261.5	2.6	102	277.1	2.7	–	1.2%
17 – 22	1	1	1	3.7	3.7	1	3.7	3.7	1	4.0	4.0	1	4.2	4.2	1	4.5	4.5	–	0.0%

1. Rand million.

Government Printing Works

Selected performance indicators

Table 5.21 Government Printing Works performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of Government Gazettes published per year that conform to client specifications	Operations and production	Social cohesion and nation building	100% (2 762)	100% (2 767)	100% (2 977)	100%	100%	100%	100%
Percentage of travel documents delivered per year that conform to client specifications	Operations and production		100% (895 525)	100% (939 034)	100% (927 473)	100%	100%	100%	100%
Percentage of identity cards/documents distributed per year that conform to client specifications	Operations and production		100% (2.6 million)	100% (2.9 million)	100% (3.7 million)	100%	100%	100%	100%

Entity overview

Government Printing Works is mandated to provide secure printing and ancillary services to all organs of state in all spheres of government. The entity operates on sound business principles and fulfils its mandate subject to policies prescribed by the Minister of Home Affairs. It produces enabling documents such as smart identity cards, passports, examination and high-security certificates, and facilitates communication by various government institutions through coordinating and distributing the Government Gazette.

Over the medium term, the entity will focus on modernisation and operational resilience to strengthen its role as a secure and efficient service provider. To this effect, it plans to complete the construction of its headquarters in Pretoria at an estimated cost of R200 million over the period ahead. The new headquarters will provide an optimal space for the entity to deliver on its mandate as efficiently as possible.

The entity's approved procurement plan includes recapitalising core machines and production systems and investing in new manufacturing technology to strengthen capacity and ensure reliability. As such, among other improvements, infrastructure to produce smart identity cards and passports is expected to be upgraded over the next 3 years at a projected cost of R886 million. To complement these activities, the entity will work on digital transformation and an ICT revamp as part of its comprehensive ICT strategy. This includes on-site and remote backup capabilities and the deployment of an enterprise resource planning solution through the State Information Technology Agency to enable end-to-end operational integration. The estimated investment for these initiatives is R574 million over the MTEF period.

Expenditure is expected to increase at an average annual rate of 1.8 per cent, from R1.9 billion in 2025/26 to R2 billion in 2028/29. The entity expects to generate 99.5 per cent (R6.1 billion) of its revenue over the medium term through its core business operations. Revenue is expected to increase at an average annual rate of 4.7 per cent, from R1.9 billion in 2025/26 to R2.2 billion in 2028/29.

Programmes/Objectives/Activities

Table 5.22 Government Printing Works expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	993.2	379.5	337.2	615.5	-14.7%	33.7%	685.6	693.2	690.3	3.9%	36.2%
Operations and Production	1 112.0	1 098.9	1 103.1	1 268.1	4.5%	66.3%	1 136.1	1 212.2	1 299.0	0.8%	63.8%
Total	2 105.2	1 478.4	1 440.2	1 883.7	-3.6%	100.0%	1 821.7	1 905.4	1 989.2	1.8%	100.0%

Statements of financial performance, cash flow and financial position

Table 5.23 Government Printing Works statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Revenue											
Non-tax revenue	1 415.4	1 569.3	1 579.9	1 922.5	10.7%	100.0%	1 897.2	2 026.4	2 209.1	4.7%	100.0%
Sale of goods and services other than capital assets	1 378.0	1 561.1	1 567.3	1 916.5	11.6%	99.0%	1 888.2	2 016.9	2 199.1	4.7%	99.5%
Sales of scrap, waste, arms and other used current goods	—	—	—	0.5	—	—	0.5	0.5	0.5	3.6%	0.0%
Other non-tax revenue	37.4	8.2	12.7	6.0	-45.7%	1.0%	9.0	9.5	10.0	18.6%	0.5%
Total revenue	1 415.4	1 569.3	1 579.9	1 922.5	10.7%	100.0%	1 897.2	2 026.4	2 209.1	4.7%	100.0%
Expenses											
Current expenses	1 410.1	1 478.4	1 440.2	1 883.7	10.1%	89.9%	1 821.7	1 905.4	1 989.2	1.8%	100.0%
Compensation of employees	339.5	363.9	359.1	428.8	8.1%	21.6%	471.1	497.5	522.3	6.8%	26.1%
Goods and services	966.7	1 010.5	959.2	1 326.0	11.1%	61.7%	1 164.5	1 214.4	1 278.0	-1.2%	64.0%
Depreciation	103.9	104.0	121.9	128.8	7.4%	6.6%	186.1	193.6	188.9	13.6%	9.9%
Transfers and subsidies	695.1	—	—	—	-100.0%	10.1%	—	—	—	—	—
Total expenses	2 105.2	1 478.4	1 440.2	1 883.7	-3.6%	100.0%	1 821.7	1 905.4	1 989.2	1.8%	100.0%
Surplus/(Deficit)	(689.7)	90.9	139.7	38.8	-138.3%		75.5	121.0	219.9	78.3%	

Table 5.23 Government Printing Works statements of financial performance, cash flow and financial position (continued)

Cash flow statement				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Cash flow from operating activities	118.1	602.1	115.4	501.0	61.9%	100.0%	391.3	445.6	540.8	2.6%	100.0%
Receipts											
Non-tax receipts	1 166.8	1 725.5	1 399.8	1 919.6	18.1%	99.9%	1 895.8	2 024.9	2 207.4	4.8%	100.0%
Sales of goods and services other than capital assets	1 166.4	1 721.0	1 390.9	1 916.0	18.0%	99.6%	1 887.8	2 016.4	2 198.5	4.7%	99.6%
Other tax receipts	0.5	4.5	8.9	3.6	99.4%	0.3%	8.0	8.4	8.9	35.2%	0.4%
Financial transactions in assets and liabilities	–	–	2.7	4.1	–	0.1%	0.5	0.5	0.5	-49.2%	–
Total receipts	1 166.8	1 725.5	1 402.5	1 923.7	18.1%	100.0%	1 896.2	2 025.4	2 208.0	4.7%	100.0%
Payment											
Current payments	1 048.7	1 123.4	1 287.1	1 422.7	10.7%	100.0%	1 504.9	1 579.8	1 667.2	5.4%	100.0%
Compensation of employees	339.5	363.9	359.1	428.8	8.1%	30.5%	471.1	497.5	522.3	6.8%	31.4%
Goods and services	709.2	759.5	928.0	993.9	11.9%	69.5%	1 033.8	1 082.3	1 144.9	4.8%	68.6%
Total payments	1 048.7	1 123.4	1 287.1	1 422.7	10.7%	100.0%	1 504.9	1 579.8	1 667.2	5.4%	100.0%
Net cash flow from investing activities	(31.4)	(19.6)	(306.0)	(1 588.6)	269.8%	100.0%	(816.0)	(472.0)	(272.6)	-44.4%	100.0%
Acquisition of property, plant, equipment and intangible assets	(31.4)	(19.6)	(306.0)	(1 588.6)	269.8%	100.0%	(666.0)	(322.0)	(178.6)	-51.7%	74.8%
Acquisition of software and other intangible assets	–	–	–	–	–	–	(150.0)	(150.0)	(94.0)	–	25.2%
Net increase/(decrease) in cash and cash equivalents	86.7	582.4	(190.6)	(1 087.6)	-332.3%	100.0%	(424.7)	(26.4)	268.2	-162.7%	100.0%
Statement of financial position											
Carrying value of assets of which:	1 483.1	1 408.3	1 611.3	3 171.6	28.8%	46.9%	2 933.4	3 211.8	3 295.5	1.3%	66.9%
Acquisition of assets	(31.4)	(19.6)	(306.0)	(1 588.6)	269.8%	100.0%	(666.0)	(322.0)	(178.6)	-51.7%	100.0%
Inventory	439.7	478.6	405.5	395.6	-3.5%	10.5%	413.0	431.2	450.1	4.4%	9.2%
Receivables and prepayments	324.8	355.0	563.7	244.8	-9.0%	9.1%	241.2	257.7	280.9	4.7%	5.5%
Cash and cash equivalents	2 485.3	1 517.9	1 327.3	133.4	-62.3%	33.4%	589.2	495.5	1 520.6	125.1%	18.5%
Taxation	–	–	15.4	–	–	0.1%	–	–	–	–	–
Total assets	4 732.9	3 759.9	3 923.2	3 945.4	-5.9%	100.0%	4 176.8	4 396.1	5 547.2	12.0%	100.0%
Accumulated surplus/(deficit)	779.5	2 255.5	2 417.5	2 429.1	46.1%	48.2%	2 692.1	2 904.1	4 046.1	18.5%	68.3%
Capital and reserves	2 539.9	1 344.9	1 344.9	1 344.9	-19.1%	40.2%	1 344.9	1 344.9	1 344.9	–	28.6%
Trade and other payables	710.4	151.4	142.7	133.2	-42.8%	7.0%	111.7	119.0	128.0	-1.3%	2.5%
Provisions	703.1	8.1	18.1	38.1	-62.2%	4.7%	28.1	28.1	28.1	-9.7%	0.6%
Total equity and liabilities	4 732.9	3 759.9	3 923.2	3 945.4	-5.9%	100.0%	4 176.8	4 396.1	5 547.2	12.0%	100.0%

Personnel information

Table 5.24 Government Printing Works personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved posts	Number of posts on establishment	Actual		Revised estimate			Medium-term expenditure estimate											
			2024/25			2025/26			2026/27			2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29
Government Printing Works			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	882	882	699	359.1	0.5	882	428.8	0.5	753	471.1	0.6	753	497.5	0.7	753	522.3	0.7	-5.1%	100.0%
1 – 6	618	618	484	154.4	0.3	618	210.8	0.3	491	228.7	0.5	491	239.9	0.5	491	250.9	0.5	-7.4%	65.2%
7 – 10	187	187	151	108.7	0.7	187	108.2	0.6	175	115.8	0.7	175	122.5	0.7	175	128.9	0.7	-2.2%	23.2%
11 – 12	43	43	36	45.5	1.3	43	54.8	1.3	49	65.4	1.3	49	69.3	1.4	49	73.1	1.5	4.5%	6.5%
13 – 16	34	34	28	50.5	1.8	34	55.0	1.6	38	61.2	1.6	38	65.8	1.7	38	69.4	1.8	3.8%	5.0%

1. Rand million.

International Relations and Cooperation

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	1 597.6	29.6	204.5	1 831.7	1 849.8	1 888.9
International Relations	3 536.9	28.1	5.9	3 570.9	3 688.5	3 803.4
International Cooperation	603.9	4.9	–	608.8	633.2	674.5
Public Diplomacy and Protocol Services	330.3	0.6	0.1	331.0	342.4	349.5
International Transfers	–	884.8	–	884.8	961.7	991.6
Total expenditure estimates	6 068.7	948.0	210.5	7 227.1	7 475.6	7 707.9

Executive authority Minister of International Relations and Cooperation
 Accounting officer Director-General of International Relations and Cooperation
 Website www.dirco.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

Formulate, coordinate, implement and manage South Africa's foreign policy and international relations programmes.

Mandate

In terms of the Constitution, the president is ultimately responsible for South Africa's foreign policy and international relations. It is the president's prerogative to appoint heads of missions, receive foreign heads of missions, conduct state-to-state relations and negotiate and sign all international agreements. International agreements that are not of a technical, administrative or executive nature bind the country only after being approved by Parliament, which also approves its ratification of or accession to multilateral agreements. All international agreements must be tabled in Parliament for information purposes. The Minister of International Relations and Cooperation is entrusted with the formulation, promotion, execution and daily conduct of South Africa's foreign policy. The department's overall mandate is to work towards the realisation of South Africa's foreign policy objectives by:

- coordinating and aligning South Africa's international relations
- monitoring international developments
- communicating government's policy positions
- developing and advising government on policy options, and creating mechanisms and avenues for achieving objectives
- protecting South Africa's sovereignty and territorial integrity
- contributing to the creation of an enabling international environment for South African businesses
- sourcing developmental assistance
- assisting South African citizens abroad.

Selected performance indicators

Table 6.1: Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of structured bilateral mechanisms, high-level engagements and other engagements on political, economic and social relations held per year	International Relations	Increased trade and investment	— ¹	— ¹	— ¹	60	60	60	60
Number of economic diplomacy engagements/initiatives hosted to promote tourism, trade and investment per year	International Relations		— ¹	— ¹	— ¹	— ¹	60	60	60
Number of engagements per year to facilitate financing opportunities for South African direct foreign investments	International Relations		— ¹	— ¹	— ¹	— ¹	20	20	20
Number of engagements per year to promote peace and stability, socioeconomic development, good governance, democracy and regional integration on the continent	International Cooperation		— ¹	— ¹	— ¹	— ¹	5	5	5
Number of summits and high-level meetings of the United Nations system and other international organisations attended per year to achieve the objectives of the National Development Plan	International Cooperation	Advance South African foreign policy for a better world	— ¹	— ¹	— ¹	— ¹	3	3	3
Number of reports per year on the outcomes of South-South engagements reflecting South Africa's participation and interests, including those of the African Agenda	International Cooperation		— ¹	— ¹	— ¹	— ¹	4	4	4
Number of reports per year on the outcomes of North-South engagements reflecting South Africa's participation and interests, including those of the African Agenda	International Cooperation		— ¹	— ¹	— ¹	— ¹	2	2	2
Number of platforms used per year to inform and promote South Africa's foreign policy to domestic and international audiences through: – public participation programmes – key messages – opinion pieces published	Public Diplomacy and Protocol Services	Increased trade and investment	12 63 9	16 65 16	12 9 9	9 12 9	12 30 12	12 30 12	12 30 12
Percentage of requests for consular assistance attended to per year	Public Diplomacy and Protocol Services	Advance South African foreign policy for a better world	100% (740)	100% (822)	100% (280)	100%	100%	100%	100%

1. No historical data available.

Expenditure overview

Over the medium term, the department will continue to focus on strengthening bilateral relations, advancing the African Agenda and promoting regional development, participating in multilateral forums, and improving its foreign infrastructure portfolio. Total expenditure over the MTEF period is anticipated to amount to R22.4 billion, increasing from R7.3 billion in 2025/26 to R7.7 billion in 2028/29 at an average annual rate of 1.8 per cent. Compensation of employees is expected to account for 47.2 per cent (10.6 billion) of expenditure over the medium term.

Strengthening bilateral relations

Participation in structured bilateral engagements remains a key mechanism for advancing national priorities and managing South Africa's international relations. Over the medium term, the department will continue to strengthen political, economic and social relations by maintaining a diplomatic presence in 114 missions across 102 countries, and by advancing investment-led economic diplomacy initiatives through its missions abroad. Each year over the medium term, the department plans to facilitate 60 structured bilateral engagements and high-level visits and implement 60 economic diplomacy initiatives. These activities are undertaken through the *International Relations* programme, which is allocated R11.1 billion over the MTEF period.

Advancing the African Agenda and promoting regional development

South Africa's foreign policy priorities continue to be informed by domestic policy positions, constitutional values, and its commitment to the African agenda on peace and security, human rights, governance and socioeconomic development. Over the medium term, the department will prioritise strengthening engagement with the African Union (AU), supporting the implementation of Agenda 2063 and deepening continental integration.

South Africa assumed the chair of the Southern African Development Community (SADC) in August 2025. Over the period of its chairship, the department will lead and coordinate the country's responsibilities, including facilitating statutory SADC summit processes, sectoral committees and regional cooperation initiatives; and will develop the theme for the 46th SADC Summit, aligned with the region's aspirations for industrialisation. To support continental and regional obligations, the department plans to spend R1.1 billion over the medium term on AU membership fees and R556.9 million on SADC membership contributions through the *Membership Contribution* subprogramme in the *International Transfers* programme. As chair of the Southern African Customs Union, South Africa will continue to facilitate statutory and technical meetings to support regional integration, trade facilitation and economic cooperation for the duration of its chairship in 2026/27.

Participating in global forums

Through its active membership and participation in global governance structures such as the United Nations, the Non-Aligned Movement, the Group of 77, the Commonwealth and related forums, the department will advance South Africa's strategic interests and influence at the global level. These engagements, multilateral negotiations and strategic diplomacy interventions will be leveraged to promote the African Agenda on peace and security, human rights, sustainable development and the implementation of the United Nations' 2030 Agenda for Sustainable Development. Expenditure for this work is in the *Public Diplomacy and Protocol Services* programme's allocation of R1 billion over the medium term.

South Africa assumed the chair of the India-Brazil-South Africa group of countries for 2026 to 2027 and will lead and convene meetings at different levels. Crucial in these endeavours will be carrying forward the outcomes of South Africa's 2025 G20 presidency in various global forums. South Africa has also been elected president of the first review conference of the parties to the Treaty on the Prohibition of Nuclear Weapons and will host the meeting from 30 November 2026 to 4 December 2026 at the United Nations headquarters in New York. As president, South Africa would be responsible for guiding the intersessional process leading up to the review conference, including meetings and workshops. These activities will be carried out through the *Membership Contribution* subprogramme in the *International Transfers* programme, which has a total estimated budget of R2.7 billion over the next 3 years.

Managing infrastructure projects and foreign properties

The department will continue implementing measures to reduce rental costs and improve the condition of its global property portfolio. Over the next 3 years, planned activities include acquiring select foreign properties in high-cost locations such as Luanda, Beijing and Munich; repurposing underused state-owned buildings into staff accommodation in The Hague, Lisbon and Rome; and maintaining and upgrading identified properties based on condition assessments. To undertake these activities, R697.4 million is allocated over the medium term in the *Foreign Fixed Assets Management* subprogramme in the *Administration* programme.

Expenditure trends and estimates

Table 6.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration 2. International Relations 3. International Cooperation 4. Public Diplomacy and Protocol Services 5. International Transfers											
Programme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Programme 1	1 664.4	1 584.3	1 636.0	1 797.1	2.6%	23.6%	1 831.7	1 849.8	1 888.9	1.7%	24.9%
Programme 2	3 375.3	3 780.7	3 516.2	3 451.4	0.7%	49.9%	3 570.9	3 688.5	3 803.4	3.3%	49.4%
Programme 3	558.1	615.3	596.0	550.4	-0.5%	8.2%	608.8	633.2	674.5	7.0%	8.6%
Programme 4	335.8	436.8	418.6	621.3	22.8%	6.4%	331.0	342.4	349.5	-17.4%	4.6%
Programme 5	773.9	851.2	844.3	888.9	4.7%	11.9%	884.8	961.7	991.6	3.7%	12.7%
Subtotal	6 707.6	7 268.3	7 011.1	7 309.1	2.9%	100.0%	7 227.1	7 475.6	7 707.9	1.8%	100.0%
Total	6 707.6	7 268.3	7 011.1	7 309.1	2.9%	100.0%	7 227.1	7 475.6	7 707.9	1.8%	100.0%
Change to 2025				–			(0.5)	(40.7)	(145.7)		
Budget estimate											
Economic classification											
Current payments	5 608.0	6 209.3	6 042.3	6 185.8	3.3%	85.0%	6 068.7	6 262.0	6 465.0	1.5%	83.9%
Compensation of employees	3 057.5	3 316.6	3 270.0	3 235.9	1.9%	45.5%	3 384.8	3 537.9	3 647.9	4.1%	47.2%
Goods and services ¹	2 409.7	2 731.9	2 594.7	2 760.2	4.6%	37.1%	2 477.7	2 496.4	2 589.2	-2.1%	33.7%
of which:											
Communication	41.5	45.1	34.8	48.3	5.1%	0.6%	42.9	43.1	44.4	-2.7%	0.6%
Computer services	195.1	233.3	275.7	190.9	-0.7%	3.2%	200.6	191.1	174.8	-2.9%	2.5%
Operating leases	989.1	1 081.8	953.6	990.5	0.0%	14.2%	1 019.0	1 020.9	1 061.1	2.3%	13.8%
Property payments	460.8	480.5	522.4	545.9	5.8%	7.1%	489.4	507.2	555.5	0.6%	6.9%
Travel and subsistence	317.6	352.3	305.3	297.3	-2.2%	4.5%	228.6	243.9	252.5	-5.3%	3.2%
Operating payments	200.0	227.5	210.3	233.8	5.3%	3.1%	244.2	258.6	266.6	4.5%	3.4%
Interest and rent on land	140.8	160.9	177.6	189.7	10.5%	2.4%	206.2	227.7	227.9	6.3%	3.0%
Transfers and subsidies¹	793.1	874.6	890.6	924.1	5.2%	12.3%	948.0	1 007.7	1 039.9	4.0%	13.4%
Departmental agencies and accounts	49.7	49.9	52.1	54.5	3.1%	0.7%	56.7	58.9	60.8	3.7%	0.8%
Foreign governments and international organisations	724.2	801.3	792.2	834.4	4.8%	11.1%	828.2	902.8	930.9	3.7%	11.9%
Households	19.2	23.3	46.2	35.2	22.4%	0.4%	63.2	46.0	48.3	11.2%	0.7%
Payments for capital assets	285.7	174.1	48.9	199.3	-11.3%	2.5%	210.5	205.8	203.0	0.6%	2.8%
Buildings and other fixed structures	32.1	27.9	31.7	112.5	51.9%	0.7%	188.0	182.9	183.4	17.7%	2.5%
Machinery and equipment	162.1	114.4	16.6	86.8	-18.8%	1.3%	22.5	22.9	19.6	-39.2%	0.3%
Software and other intangible assets	91.6	31.8	0.5	–	-100.0%	0.4%	–	–	–	0.0%	0.0%
Payments for financial assets	20.8	10.3	29.4	–	-100.0%	0.2%	–	–	–	0.0%	0.0%
Total	6 707.6	7 268.3	7 011.1	7 309.1	2.9%	100.0%	7 227.1	7 475.6	7 707.9	1.8%	100.0%

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

Transfers and subsidies expenditure trends and estimates

Table 6.3 Vote transfers and subsidies trends and estimates

	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R thousand											
Households											
Social benefits											
Current	19 185	22 946	46 245	35 158	22.4%	3.5%	63 158	46 020	48 292	11.2%	5.3%
Employee social benefits	19 185	22 946	46 245	35 158	22.4%	3.5%	43 792	46 020	48 292	11.2%	4.6%
Early retirement and voluntary exit programmes	–	–	–	–	–	–	19 366	–	–	–	0.6%
Other transfers to households											
Current	–	399	–	–	–	–	–	–	–	–	–
Other transfers to households	–	399	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	49 699	49 890	52 131	54 466	3.1%	5.9%	56 667	58 928	60 760	3.7%	5.9%
African Renaissance and International Cooperation Fund	49 699	49 890	52 131	54 466	3.1%	5.9%	56 667	58 928	60 760	3.7%	5.9%

Table 6.3 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 (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R thousand											
Foreign governments and international organisations											
Current	724 172	801 335	792 218	834 431	4.8%	90.5%	828 153	902 801	930 858	3.7%	88.9%
African Union	311 838	358 930	329 623	349 398	3.9%	38.8%	323 518	378 025	389 774	3.7%	36.4%
Group of 77 Countries	243	95	91	290	6.1%	—	306	319	329	4.3%	0.0%
India-Brazil-South Africa Trust Fund	18 415	18 901	18 248	19 050	1.1%	2.1%	18 903	19 347	19 949	1.5%	1.9%
Organisation for Economic Cooperation and Development	894	868	926	1 200	10.3%	0.1%	1 265	1 316	1 357	4.2%	0.1%
United Nations Development Programme	16 322	16 940	18 708	27 458	18.9%	2.3%	28 841	29 609	30 231	3.3%	3.0%
Commonwealth of Nations	6 966	7 224	7 173	7 465	2.3%	0.8%	7 871	8 167	8 420	4.1%	0.8%
Southern African Development Community	147 338	170 969	170 469	171 084	5.1%	18.9%	178 366	186 233	192 319	4.0%	18.6%
United Nations	185 807	199 085	205 509	217 327	5.4%	23.2%	226 076	235 099	242 407	3.7%	23.5%
Biological and Toxin Weapons Convention	410	548	469	902	30.1%	0.1%	938	976	1 006	3.7%	0.1%
Comprehensive Nuclear-Test-Ban Treaty	5 227	6 291	12 742	7 432	12.4%	0.9%	7 837	8 146	8 399	4.2%	0.8%
Humanitarian aid	25 198	15 804	23 266	27 582	3.1%	2.6%	28 679	29 842	30 769	3.7%	3.0%
Indian Ocean Rim Association	437	457	440	440	0.2%	0.1%	461	438	452	0.9%	0.0%
Research Centre	98	101	106	117	6.1%	—	123	129	133	4.4%	0.0%
Pérez-Guerrero Trust Fund	1 718	1 925	1 794	2 062	6.3%	0.2%	2 178	2 265	2 335	4.2%	0.2%
South Centre Capital Fund	—	549	634	556	—	—	588	609	628	4.1%	0.1%
United Nations Convention on the Law of the Sea	924	1 519	852	741	-7.1%	0.1%	776	798	823	3.6%	0.1%
International Tribunal for the Law of the Sea	289	398	390	406	12.0%	—	429	445	459	4.2%	0.0%
Asia-African Legal Consultative Organisation	237	345	412	460	24.7%	—	520	541	556	6.5%	0.1%
Permanent Court of Arbitration	1 811	386	366	461	-36.6%	0.1%	478	497	512	3.6%	0.0%
The Bureau of International Exposition											
Total	793 056	874 570	890 594	924 055	5.2%	100.0%	947 978	1 007 749	1 039 910	4.0%	100.0%

Personnel information

Table 6.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																			
1. Administration																			
2. International Relations																			
3. International Cooperation																			
4. Public Diplomacy and Protocol Services																			
5. International Transfers																			
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
International Relations and Cooperation			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	2 964	13	3 116	3 270.0	1.0	3 587	3 235.9	0.9	3 361	3 384.8	1.0	3 244	3 537.9	1.1	3 431	3 647.9	1.1	-1.5%	100.0%
1 – 6	210	–	214	78.1	0.4	963	156.9	0.2	907	153.8	0.2	911	161.1	0.2	957	167.2	0.2	-0.2%	27.6%
7 – 10	1 008	8	1 047	1 373.9	1.3	1 062	1 357.4	1.3	1 048	1 457.5	1.4	1 048	1 524.5	1.5	1 023	1 537.9	1.5	-1.2%	31.1%
11 – 12	312	3	327	772.6	2.4	338	807.8	2.4	316	833.1	2.6	329	949.1	2.9	330	972.6	2.9	-0.8%	9.7%
13 – 16	211	2	233	668.6	2.9	220	650.7	3.0	231	714.7	3.1	218	708.2	3.2	207	709.0	3.4	-2.0%	6.6%
Other	1 223	–	1 295	376.8	0.3	1 004	263.0	0.3	858	225.7	0.3	738	195.0	0.3	913	261.1	0.3	-3.1%	25.0%
Programme	2 964	13	3 116	3 270.0	1.0	3 587	3 235.9	0.9	3 361	3 384.8	1.0	3 244	3 537.9	1.1	3 431	3 647.9	1.1	-1.5%	100.0%
Programme 1	639	13	663	487.0	0.7	703	544.5	0.8	699	549.2	0.8	700	570.6	0.8	693	600.8	0.9	-0.5%	20.8%
Programme 2	1 798	–	1 929	2 193.9	1.1	1 698	2 121.7	1.2	1 564	2 218.4	1.4	1 450	2 326.0	1.6	1 545	2 391.6	1.5	-3.1%	45.4%
Programme 3	268	–	276	399.4	1.4	889	354.6	0.4	858	407.5	0.5	861	426.0	0.5	953	439.2	0.5	2.3%	26.6%
Programme 4	259	–	248	189.7	0.8	297	215.0	0.7	240	209.6	0.9	233	215.4	0.9	240	216.3	0.9	-6.9%	7.1%

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

2. Rand million.

Departmental receipts

Table 6.5 Departmental receipts by economic classification

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
R thousand	2022/23	2023/24	2024/25	2025/26		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	186 154	70 509	191 591	71 981	71 981	-27.1%	100.0%	82 003	83 801	86 407	6.3%	100.0%
Sales of goods and services produced by department	1 083	850	851	2 200	2 200	26.6%	1.0%	1 004	1 037	1 070	-21.4%	1.2%
Sales by market establishments	635	396	384	1 197	1 197	23.5%	0.5%	516	535	555	-22.6%	0.6%
of which:												
Parking fees	255	238	164	720	720	41.3%	0.3%	286	295	305	-24.9%	0.4%
Rental income	380	158	220	477	477	7.9%	0.2%	230	240	250	-19.4%	0.3%
Administrative fees	406	416	422	616	616	14.9%	0.4%	440	455	465	-8.9%	0.5%
of which:												
Insurance fees	406	416	422	616	616	14.9%	0.4%	440	455	465	-8.9%	0.5%
Other sales	42	38	45	387	387	109.6%	0.1%	48	47	50	-49.4%	0.1%
of which:												
Replacement of lost office property	6	5	3	14	14	32.6%	-	15	13	13	-2.4%	-
Sale of departmental documents and publications	2	2	2	290	290	425.4%	0.1%	2	2	2	-81.0%	-
Transport fees	34	31	30	83	83	34.6%	-	31	32	35	-25.0%	-
Sales: Waste paper	-	-	10	-	-	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other used current goods	54	28	9	1	1	-73.5%	-	1	2	3	44.2%	-
of which:												
Sales of scrap	54	28	9	1	1	-73.5%	-	1	2	3	44.2%	-
Fines, penalties and forfeits	34	-	-	742	742	179.5%	0.1%	-	-	-	-100.0%	-
Interest, dividends and rent on land	2 940	1 098	840	1 532	1 532	-19.5%	1.2%	958	901	929	-15.4%	1.1%
Interest	2 940	1 098	840	1 532	1 532	-19.5%	1.2%	958	901	929	-15.4%	1.1%
Sales of capital assets	1 531	2 854	137 743	13 585	13 585	107.0%	29.9%	2 433	3 016	3 110	-38.8%	3.4%
Transactions in financial assets and liabilities	180 512	65 679	52 148	53 921	53 921	-33.2%	67.7%	77 607	78 845	81 295	14.7%	94.3%
Total	186 154	70 509	191 591	71 981	71 981	-27.1%	100.0%	82 003	83 801	86 407	6.3%	100.0%

Programme 1: Administration

Programme purpose

Provide strategic leadership, management and support services to the department, as well as support for the African Renaissance and International Cooperation Fund Secretariat.

Expenditure trends and estimates

Table 6.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Ministry	6.8	7.0	7.1	7.8	4.7%	0.4%	8.1	8.5	8.8	4.1%	0.5%
Departmental Management	9.8	11.9	13.0	14.5	13.7%	0.7%	13.8	14.4	14.8	0.9%	0.8%
Audit Services	16.8	20.2	18.8	20.3	6.6%	1.1%	19.0	20.2	21.2	1.4%	1.1%
Financial Management	192.4	195.4	192.7	202.0	1.6%	11.7%	222.3	214.1	225.6	3.8%	11.9%
Corporate Services	893.7	802.4	782.8	782.0	-4.4%	48.8%	752.8	729.2	729.7	-2.3%	39.7%
Diplomatic Training, Research and Development	50.1	40.7	47.2	54.7	3.0%	2.9%	53.7	56.8	60.2	3.2%	3.1%
Foreign Fixed Assets Management	63.0	67.9	100.5	225.5	53.0%	6.8%	224.1	233.0	240.3	2.1%	12.5%
Office Accommodation	431.9	438.7	468.4	477.1	3.4%	27.2%	524.0	559.1	573.4	6.3%	29.7%
African Renaissance and International Cooperation Fund Secretariat	-	-	5.4	13.4	-	0.3%	13.9	14.5	15.0	3.9%	0.8%
Total	1 664.4	1 584.3	1 636.0	1 797.1	2.6%	100.0%	1 831.7	1 849.8	1 888.9	1.7%	100.0%
Change to 2025 Budget estimate				-			10.4	(16.4)	(61.0)		

Table 6.6 Administration expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	1 406.0	1 423.8	1 583.0	1 606.9	4.6%	90.1%	1 597.6	1 639.6	1 681.8	1.5%	88.3%
Compensation of employees	486.8	469.6	487.0	544.5	3.8%	29.8%	549.2	570.6	600.8	3.3%	30.9%
Goods and services	778.5	793.3	918.4	872.7	3.9%	50.3%	842.2	841.3	853.1	-0.8%	45.5%
of which:						—					—
Computer services	194.5	233.1	275.4	190.7	-0.7%	13.4%	200.4	190.9	174.6	-2.9%	10.2%
Contractors	30.1	26.3	31.6	27.9	-2.5%	1.7%	27.9	29.6	31.7	4.4%	1.6%
Operating leases	94.6	80.2	84.6	85.4	-3.4%	5.2%	100.7	113.5	119.2	11.8%	6.0%
Property payments	209.9	202.9	259.9	291.2	11.5%	14.4%	225.0	238.9	255.5	-4.3%	12.9%
Travel and subsistence	99.6	101.5	104.9	97.3	-0.8%	6.0%	94.0	89.2	92.9	-1.5%	5.0%
Operating payments	70.9	66.2	53.7	70.9	—	3.9%	75.5	78.6	81.1	4.5%	4.2%
Interest and rent on land	140.8	160.9	177.6	189.7	10.5%	10.0%	206.2	227.7	227.9	6.3%	11.9%
Transfers and subsidies	3.4	2.0	9.2	2.0	-16.0%	0.2%	29.6	10.7	11.1	77.2%	0.9%
Households	3.4	2.0	9.2	2.0	-16.0%	0.2%	29.6	10.7	11.1	77.2%	0.9%
Payments for capital assets	253.1	156.0	43.8	188.2	-9.4%	9.6%	204.5	199.5	195.9	1.3%	10.8%
Buildings and other fixed structures	32.1	27.9	31.7	112.5	51.9%	3.1%	188.0	182.9	183.4	17.7%	10.0%
Machinery and equipment	129.5	96.3	11.5	75.7	-16.4%	4.7%	16.5	16.6	12.5	-45.1%	0.8%
Software and other intangible assets	91.6	31.8	0.5	—	-100.0%	1.9%	—	—	—	—	—
Payments for financial assets	1.9	2.4	—	—	-100.0%	0.1%	—	—	—	—	—
Total	1 664.4	1 584.3	1 636.0	1 797.1	2.6%	100.0%	1 831.7	1 849.8	1 888.9	1.7%	100.0%
Proportion of total programme expenditure to vote expenditure	24.8%	21.8%	23.3%	24.6%	—	—	25.3%	24.7%	24.5%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	3.4	2.0	9.2	2.0	-16.0%	0.2%	29.6	10.7	11.1	77.2%	0.9%
Employee social benefits	3.4	2.0	9.2	2.0	-16.0%	0.2%	10.2	10.7	11.1	77.2%	0.6%
Early retirement and voluntary exit programmes	—	—	—	—	—	—	19.4	—	—	—	0.3%

Personnel information

Table 6.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment													Average growth rate (%)	Average: Salary level/ Total (%)		
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29
Administration			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	639	13	663	487.0	0.7	703	544.5	0.8	699	549.2	0.8	700	570.6	0.8	693	600.8	0.9	-0.5%	100.0%
1 – 6	154	–	159	68.2	0.4	165	71.5	0.4	163	73.9	0.5	168	81.0	0.5	161	81.7	0.5	-0.9%	23.5%
7 – 10	334	8	352	234.9	0.7	360	249.5	0.7	383	272.5	0.7	391	292.0	0.7	383	300.6	0.8	2.1%	55.3%
11 – 12	100	3	98	108.4	1.1	120	138.7	1.2	97	117.9	1.2	87	111.7	1.3	98	133.3	1.4	-6.4%	13.5%
13 – 16	48	2	51	69.1	1.4	55	78.4	1.4	53	78.6	1.5	51	79.6	1.6	48	78.9	1.6	-4.4%	7.3%
Other	3	–	3	6.4	2.1	3	6.3	2.1	3	6.3	2.1	3	6.3	2.1	3	6.3	2.1	–	0.4%

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

2. Rand million.

Programme 2: International Relations

Programme purpose

Promote relations with foreign countries.

Objective

- Strengthen political, economic and social relations through structured bilateral agreements and high-level engagements to advance South Africa's national priorities, the African Agenda and South-South cooperation on an ongoing basis.

Subprogrammes

- *Africa* embraces relevant national priorities by strengthening bilateral cooperation with individual countries in Africa, particularly through focusing on increasing exports of South African goods and services, foreign direct investment with technology transfers into value-added industries and mineral beneficiation, inbound tourism and skills enhancement. South Africa has representation in 47 diplomatic missions in Africa.
- *Asia and Middle East* embraces relevant national priorities by strengthening bilateral cooperation with individual countries in Asia and the Middle East, particularly through focusing on increasing exports of South African goods and services, foreign direct investment with technology transfers into value-added industries and mineral beneficiation, inbound tourism and skills enhancement. South Africa has representation in 30 diplomatic missions in Asia and the Middle East.
- *Americas and Caribbean* embraces relevant national priorities by strengthening bilateral cooperation with individual countries in the Americas and the Caribbean, particularly through focusing on increasing exports of South African goods and services, foreign direct investment with technology transfers into value-added industries and mineral beneficiation, inbound tourism and skills enhancement. South Africa has representation in 13 diplomatic missions in the Americas and the Caribbean.
- *Europe* embraces relevant national priorities by strengthening bilateral cooperation with individual countries in Europe, particularly through focusing on increasing exports of South African goods and services, foreign direct investment with technology transfers into value-added industries and mineral beneficiation, inbound tourism and skills enhancement. South Africa has representation in 23 diplomatic missions in Europe.

Expenditure trends and estimates

Table 6.8 International Relations 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	
Africa	1 113.8	1 219.5	1 100.5	1 097.4	-0.5%	32.1%	1 111.0	1 134.7	1 169.5	2.1%	30.9%
Asia and Middle East	973.8	1 101.4	985.2	1 010.3	1.2%	28.8%	979.5	1 004.3	1 043.4	1.1%	27.4%
Americas and Caribbean	462.5	535.7	527.2	502.0	2.8%	14.4%	552.6	571.7	579.9	4.9%	15.4%
Europe	825.2	924.1	903.4	841.8	0.7%	24.7%	927.9	977.7	1 010.6	6.3%	26.4%
Total	3 375.3	3 780.7	3 516.2	3 451.4	0.7%	100.0%	3 570.9	3 688.5	3 803.4	3.3%	100.0%
Change to 2025 Budget estimate				–			13.2	(34.1)	(86.3)		
Economic classification											
Current payments	3 322.5	3 748.2	3 451.9	3 416.6	0.9%	98.7%	3 536.9	3 652.7	3 765.9	3.3%	99.0%
Compensation of employees	2 024.7	2 253.8	2 193.9	2 121.7	1.6%	60.8%	2 218.4	2 326.0	2 391.6	4.1%	62.7%
Goods and services	1 297.8	1 494.5	1 258.0	1 294.9	-0.1%	37.8%	1 318.4	1 326.7	1 374.3	2.0%	36.3%
of which:						–					–
Communication	23.1	25.1	20.9	25.4	3.2%	0.7%	22.5	23.0	23.8	-2.2%	0.6%
Contractors	6.5	7.5	5.5	8.8	10.4%	0.2%	9.1	9.5	9.8	3.7%	0.3%
Operating leases	817.3	923.6	793.8	820.4	0.1%	23.8%	826.8	812.1	843.7	0.9%	22.4%
Property payments	178.0	199.2	189.0	170.3	-1.5%	5.2%	170.2	176.6	182.0	2.3%	4.8%
Travel and subsistence	102.1	124.3	77.2	72.1	-11.0%	2.7%	83.5	96.0	99.0	11.2%	2.5%
Operating payments	100.6	125.7	121.2	129.4	8.8%	3.4%	132.1	143.6	148.1	4.6%	3.8%
Transfers and subsidies	13.0	18.8	31.6	27.6	28.6%	0.6%	28.1	29.6	31.0	4.0%	0.8%
Households	13.0	18.8	31.6	27.6	28.6%	0.6%	28.1	29.6	31.0	4.0%	0.8%
Payments for capital assets	24.7	11.1	3.0	7.3	-33.5%	0.3%	5.9	6.2	6.5	-3.8%	0.2%
Machinery and equipment	24.7	11.1	3.0	7.3	-33.5%	0.3%	5.9	6.2	6.5	-3.8%	0.2%
Payments for financial assets	15.1	2.6	29.8	–	-100.0%	0.3%	–	–	–	–	–
Total	3 375.3	3 780.7	3 516.2	3 451.4	0.7%	100.0%	3 570.9	3 688.5	3 803.4	3.3%	100.0%
Proportion of total programme expenditure to vote expenditure	50.3%	52.0%	50.2%	47.2%	–	–	49.4%	49.3%	49.3%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	13.0	18.8	31.6	27.6	28.6%	0.6%	28.1	29.6	31.0	4.0%	0.8%
Employee social benefits	13.0	18.8	31.6	27.6	28.6%	0.6%	28.1	29.6	31.0	4.0%	0.8%

Personnel information

Table 6.9 International Relations personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average Salary level/ Total (%)						
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate														
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29					
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost								
International Relations			1 798	–	–	1 929	2 193.9	1.1	1 698	2 121.7	1.2	1 564	2 218.4	1.4	1 450	2 326.0	1.6	1 545	2 391.6	1.5	–3.1%	100.0%
Salary level	17	–	16	5.3	0.3	16	5.4	0.3	14	5.0	0.4	14	5.2	0.4	12	4.8	0.4	–	–	–9.0%	0.9%	
7 – 10	411	–	436	864.0	2.0	420	875.7	2.1	416	913.5	2.2	412	953.1	2.3	403	984.3	2.4	–	–	–1.4%	27.0%	
11 – 12	130	–	152	524.4	3.5	139	509.1	3.7	140	538.7	3.8	159	645.5	4.1	149	636.9	4.3	–	–	2.3%	9.8%	
13 – 16	121	–	135	495.7	3.7	124	476.1	3.8	141	543.2	3.8	132	534.8	4.0	127	547.3	4.3	–	–	0.9%	8.8%	
Other	1 119	–	1 190	304.4	0.3	999	255.4	0.3	853	218.1	0.3	733	187.4	0.3	853	218.3	0.3	–	–	–5.1%	53.5%	

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

2. Rand million.

Programme 3: International Cooperation

Programme purpose

Participate in initiatives of international organisations and institutions in line with South Africa's national values and foreign policy objectives.

Objectives

- Contribute to a reformed and strengthened multilateral system based on equal rules that is responsive to the needs of developing countries, particularly in Africa, by participating in the global system of governance on an ongoing basis.
- Strengthen the AU and its structures by providing ongoing financial support for the operations of the Pan-African Parliament in terms of the host country agreement.
- Improve governance and capacity in the SADC secretariat by implementing the secretariat's job evaluation plan and helping with recruitment on an ongoing basis.
- Strengthen bilateral, trilateral and multilateral interests and relations within the dialogue forum of the BRICS group of countries through participation in forum structures on an ongoing basis.
- Strengthen political solidarity, economic cooperation and sociocultural relations with Asian countries by participating in the structures of the New Asian-African Strategic Partnership over the medium term.
- Strengthen North-South economic and political relations and cooperation to advance the African Agenda by financing development initiatives and providing support for institutional and governance reforms on an ongoing basis.

Subprogrammes

- *Global System of Governance* provides for multilateralism and rules-based international order. This entails participating and playing an active role in all forums of the United Nations system and its specialised agencies, and funding programmes that promote the principles of multilateral activity.
- *Continental Cooperation* provides for the enhancement of the African Agenda and sustainable development.
- *South-South Cooperation* provides for partnerships with countries from the South in advancing South Africa's development needs and the needs of the African Agenda; and creates political, economic and social convergence for the fight against poverty, underdevelopment and the marginalisation of the South.
- *North-South Dialogue* provides for South Africa's bilateral and multilateral engagements to consolidate and strengthen relations with organisations from the North to advance and support national priorities, the African Agenda and the developmental agenda of the South.

Expenditure trends and estimates

Table 6.10 International Cooperation expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Global System of Governance	393.5	417.1	409.2	394.8	0.1%	69.6%	457.9	475.5	513.9	9.2%	75.5%
Continental Cooperation	85.9	106.7	106.5	78.8	-2.8%	16.3%	73.3	75.0	76.7	-0.9%	11.7%
South-South Cooperation	5.7	5.1	4.4	5.7	0.4%	0.9%	0.1	0.1	0.1	-71.1%	0.0%
North-South Dialogue	73.0	86.4	75.8	71.0	-0.9%	13.2%	77.4	82.6	83.7	5.6%	12.7%
Total	558.1	615.3	596.0	550.4	-0.5%	100.0%	608.8	633.2	674.5	7.0%	100.0%
Change to 2025 Budget estimate				-			(1.0)	(2.1)	10.6		
Economic classification											
Current payments	544.6	602.8	589.6	543.0	-0.1%	98.3%	603.9	628.1	669.1	7.2%	99.2%
Compensation of employees	367.7	410.2	399.4	354.6	-1.2%	66.0%	407.5	426.0	439.2	7.4%	66.4%
Goods and services	176.8	192.6	190.2	188.4	2.1%	32.2%	196.4	202.1	229.9	6.9%	32.8%
of which:						-					-
Communication	2.7	3.1	2.7	3.4	7.2%	0.5%	3.5	3.6	3.7	3.7%	0.6%
Consumable supplies	2.3	2.3	2.1	2.4	0.3%	0.4%	2.5	2.6	2.7	4.0%	0.4%
Operating leases	77.1	78.1	75.2	84.7	3.1%	13.6%	91.5	95.3	98.2	5.1%	14.9%
Property payments	25.7	26.0	20.3	29.3	4.5%	4.4%	29.4	29.6	52.1	21.1%	5.8%
Travel and subsistence	32.4	37.5	47.4	24.7	-8.7%	6.1%	22.1	22.9	23.7	-1.5%	3.6%
Operating payments	28.4	35.6	35.5	33.5	5.6%	5.7%	36.6	36.3	37.5	3.8%	5.8%
Transfers and subsidies	2.0	0.7	4.8	3.6	22.7%	0.5%	4.9	5.1	5.4	14.2%	0.8%
Households	2.0	0.7	4.8	3.6	22.7%	0.5%	4.9	5.1	5.4	14.2%	0.8%
Payments for capital assets	7.8	6.9	2.0	3.7	-21.8%	0.9%	-	-	-	-100.0%	-
Machinery and equipment	7.8	6.9	2.0	3.7	-21.8%	0.9%	-	-	-	-100.0%	-
Payments for financial assets	3.8	4.9	(0.4)	-	-100.0%	0.4%	-	-	-	-	-
Total	558.1	615.3	596.0	550.4	-0.5%	100.0%	608.8	633.2	674.5	7.0%	100.0%
Proportion of total programme expenditure to vote expenditure	8.3%	8.5%	8.5%	7.5%	-	-	8.4%	8.5%	8.8%	-	-
Details of transfers and subsidies											
Households											
Social benefits											
Current	2.0	0.7	4.8	3.6	22.7%	0.5%	4.9	5.1	5.4	14.2%	0.8%
Employee social benefits	2.0	0.7	4.8	3.6	22.7%	0.5%	4.9	5.1	5.4	14.2%	0.8%

Personnel information

Table 6.11 International Cooperation personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment											Average growth rate (%)	Average: Salary level/ Total (%)	
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate							
			2024/25			2025/26			2026/27		2027/28		2028/29			2025/26 - 2028/29
International Cooperation			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	268	—	276	399.4	1.4	889	354.6	0.4	858	407.5	0.5	861	426.0	0.5	2.3%	100.0%
1 – 6	4	—	5	1.6	0.3	749	74.9	0.1	699	70.0	0.1	699	70.1	0.1	0.2%	80.5%
7 – 10	85	—	87	187.8	2.2	67	149.4	2.2	81	191.4	2.4	80	196.1	2.4	-1.0%	8.5%
11 – 12	52	—	53	87.5	1.7	53	92.0	1.7	58	106.0	1.8	62	117.6	1.9	5.4%	6.8%
13 – 16	26	—	29	56.4	1.9	18	37.0	2.1	18	38.8	2.2	18	40.9	2.3	-3.9%	1.9%
Other	101	—	102	66.1	0.6	2	1.3	0.6	2	1.3	0.6	2	1.3	0.6	204.4%	2.3%

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

2. Rand million.

Programme 4: Public Diplomacy and Protocol Services

Programme purpose

Communicate South Africa's role and position in international relations in domestic and international arenas, and provide state protocol services.

Objectives

- Provide ongoing consular assistance to South African citizens abroad.
- Ensure a better understanding of South Africa's foreign policy by providing ongoing strategic public diplomacy direction and state protocol services nationally and internationally.

Subprogrammes

- *Public Diplomacy* promotes a positive image of South Africa; communicates foreign policy positions to domestic and foreign audiences; and markets and brands South Africa through public diplomacy platforms, strategies, products and services.
- *Protocol Services* facilitates incoming and outgoing high-level visits and ceremonial events, coordinates and regulates engagements with the local diplomatic community, provides protocol advice and support to various spheres of government, facilitates the hosting of international conferences in South Africa, and manages state protocol lounges and guesthouses.

Expenditure trends and estimates

Table 6.12 Public Diplomacy and Protocol Services expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Public Diplomacy	83.6	77.5	63.0	75.9	-3.2%	16.5%	78.7	82.3	75.8	–	23.1%
Protocol Services	252.2	359.3	355.6	545.4	29.3%	83.5%	252.3	260.1	273.8	-20.5%	76.9%
Total	335.8	436.8	418.6	621.3	22.8%	100.0%	331.0	342.4	349.5	-17.4%	100.0%
Change to 2025				–			21.8	21.9	14.7		
Budget estimate											
Economic classification											
Current payments	334.9	434.5	417.8	619.3	22.7%	99.7%	330.3	341.7	348.3	-17.5%	99.7%
Compensation of employees	178.2	183.1	189.7	215.0	6.5%	42.3%	209.6	215.4	216.3	0.2%	62.7%
Goods and services	156.6	251.4	228.1	404.2	37.2%	57.4%	120.7	126.3	132.0	-31.1%	37.0%
of which:						–					–
Advertising	2.4	24.6	2.3	87.7	233.0%	6.5%	3.1	4.2	4.4	-63.2%	1.1%
Consumable supplies	4.2	8.9	3.8	9.9	33.5%	1.5%	4.7	4.9	5.1	-19.9%	1.4%
Consumables: Stationery, printing and office supplies	2.4	2.8	1.4	4.4	22.6%	0.6%	3.5	3.0	3.0	-11.5%	0.9%
Property payments	47.2	52.5	53.3	55.2	5.4%	11.5%	64.8	62.3	65.9	6.1%	18.9%
Travel and subsistence	83.5	89.0	75.8	103.2	7.3%	19.4%	29.0	35.7	36.9	-29.0%	9.9%
Venues and facilities	13.4	68.8	88.7	134.3	115.8%	16.8%	9.6	10.2	10.5	-57.2%	3.0%
Transfers and subsidies	0.9	1.9	0.6	2.0	31.5%	0.3%	0.6	0.7	0.7	-29.1%	0.2%
Households	0.9	1.9	0.6	2.0	31.5%	0.3%	0.6	0.7	0.7	-29.1%	0.2%
Payments for capital assets	0.1	0.1	0.1	0.1	-4.4%	0.0%	0.1	0.1	0.6	108.7%	0.1%
Machinery and equipment	0.1	0.1	0.1	0.1	-4.4%	0.0%	0.1	0.1	0.6	108.7%	0.1%
Payments for financial assets	–	0.3	–	–	–	0.0%	–	–	–	–	–
Total	335.8	436.8	418.6	621.3	22.8%	100.0%	331.0	342.4	349.5	-17.4%	100.0%
Proportion of total programme expenditure to vote expenditure	5.0%	6.0%	6.0%	8.5%	–	–	4.6%	4.6%	4.5%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.9	1.5	0.6	2.0	31.5%	0.3%	0.6	0.7	0.7	-29.1%	0.2%
Employee social benefits	0.9	1.5	0.6	2.0	31.5%	0.3%	0.6	0.7	0.7	-29.1%	0.2%
Other transfers to households											
Current	–	0.4	–	–	–	–	–	–	–	–	–
Other transfers to households	–	0.4	–	–	–	–	–	–	–	–	–

Table 6.14 International Transfers expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Transfers and subsidies	773.9	851.2	844.3	888.9	4.7%	100.0%	884.8	961.7	991.6	3.7%	100.0%
Departmental agencies and accounts	49.7	49.9	52.1	54.5	3.1%	6.1%	56.7	58.9	60.8	3.7%	6.2%
Foreign governments and international organisations	724.2	801.3	792.2	834.4	4.8%	93.9%	828.2	902.8	930.9	3.7%	93.8%
Total	773.9	851.2	844.3	888.9	4.7%	100.0%	884.8	961.7	991.6	3.7%	100.0%
Proportion of total programme expenditure to vote expenditure	11.5%	11.7%	12.0%	12.2%	—	—	12.2%	12.9%	12.9%	—	—
Details of transfers and subsidies											
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	49.7	49.9	52.1	54.5	3.1%	6.1%	56.7	58.9	60.8	3.7%	6.2%
African Renaissance and International Cooperation Fund	49.7	49.9	52.1	54.5	3.1%	6.1%	56.7	58.9	60.8	3.7%	6.2%
Foreign governments and international organisations											
Current	724.2	801.3	792.2	834.4	4.8%	93.9%	828.2	902.8	930.9	3.7%	93.8%
African Union	311.8	358.9	329.6	349.4	3.9%	40.2%	323.5	378.0	389.8	3.7%	38.5%
Group of 77 Countries	0.2	0.1	0.1	0.3	6.1%	—	0.3	0.3	0.3	4.3%	0.0%
India-Brazil-South Africa Trust Fund	18.4	18.9	18.2	19.1	1.1%	2.2%	18.9	19.3	19.9	1.5%	2.1%
Organisation for Economic Cooperation and Development	0.9	0.9	0.9	1.2	10.3%	0.1%	1.3	1.3	1.4	4.2%	0.1%
United Nations Development Programme	16.3	16.9	18.7	27.5	18.9%	2.4%	28.8	29.6	30.2	3.3%	3.1%
Commonwealth of Nations	7.0	7.2	7.2	7.5	2.3%	0.9%	7.9	8.2	8.4	4.1%	0.9%
Southern African Development Community	147.3	171.0	170.5	171.1	5.1%	19.6%	178.4	186.2	192.3	4.0%	19.6%
United Nations	185.8	199.1	205.5	217.3	5.4%	24.1%	226.1	235.1	242.4	3.7%	24.8%
Biological and Toxin Weapons Convention	0.4	0.5	0.5	0.9	30.1%	0.1%	0.9	1.0	1.0	3.7%	0.1%
Comprehensive Nuclear-Test-Ban Treaty	5.2	6.3	12.7	7.4	12.4%	0.9%	7.8	8.1	8.4	4.2%	0.9%
Humanitarian aid	25.2	15.8	23.3	27.6	3.1%	2.7%	28.7	29.8	30.8	3.7%	3.1%
Indian Ocean Rim Association	0.4	0.5	0.4	0.4	0.2%	0.1%	0.5	0.4	0.5	0.9%	0.0%
Research Centre											
Pérez-Guerrero Trust Fund	0.1	0.1	0.1	0.1	6.1%	—	0.1	0.1	0.1	4.4%	0.0%
South Centre Capital Fund	1.7	1.9	1.8	2.1	6.3%	0.2%	2.2	2.3	2.3	4.2%	0.2%
United Nations Convention on the Law of the Sea	—	0.5	0.6	0.6	—	0.1%	0.6	0.6	0.6	4.1%	0.1%
International Tribunal for the Law of the Sea	0.9	1.5	0.9	0.7	-7.1%	0.1%	0.8	0.8	0.8	3.6%	0.1%
Asia-African Legal Consultative Organisation	0.3	0.4	0.4	0.4	12.0%	—	0.4	0.4	0.5	4.2%	0.0%
Permanent Court of Arbitration	0.2	0.3	0.4	0.5	24.7%	—	0.5	0.5	0.6	6.5%	0.1%
The Bureau of International Exposition	1.8	0.4	0.4	0.5	-36.6%	0.1%	0.5	0.5	0.5	3.6%	0.1%

Entity

African Renaissance and International Cooperation Fund

Selected performance indicators

Table 6.15: African Renaissance and International Cooperation Fund performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of projects funded to advance and support initiatives for the African Continental Free Trade Area agreement per year	Promote socioeconomic development and integration	Increased trade and investment	— ¹	— ¹	— ¹	0	1	— ²	1
Number of socioeconomic development and integration projects funded per year	Promote socioeconomic development and integration		— ¹	— ¹	— ¹	— ²	1	— ²	1
Number of project proposals from organisations with initiatives to promote democracy and good governance recommended by the advisory committee and supported by the Minister of International Relations and Cooperation per year	Promote democracy and good governance	Advance South African foreign policy for a better world	— ¹	— ¹	— ¹	1	2	2	2
Number of concurrence letters received per year from the Minister of Finance on project proposals from organisations with initiatives to promote democracy and good governance	Promote democracy and good governance		— ¹	— ¹	— ¹	1	2	2	2
Percentage of recommended project proposals for humanitarian assistance supported by the minister per year	Humanitarian assistance and disaster relief		— ¹	— ¹	— ¹	100%	80%	80%	80%
Percentage of projects funded for humanitarian assistance to countries in need per year	Humanitarian assistance and disaster relief		— ¹	— ¹	— ¹	100%	80%	80%	80%
Percentage of concurrence letters received per year from the Minister of Finance on humanitarian assistance	Humanitarian assistance and disaster relief		— ¹	— ¹	— ¹	80%	80%	80%	80%

1. No historical data available.

2. No target set.

Entity overview

The African Renaissance and International Cooperation Fund was established in terms of the African Renaissance and International Cooperation Fund Act (2000) to enhance cooperation between South Africa and other countries, particularly those in Africa; promote democracy and good governance; prevent and resolve conflict; encourage socioeconomic development and integration; provide humanitarian assistance; and develop human resources.

Over the medium term, the fund will prioritise the promotion of economic development and regional integration by supporting initiatives that advance the effective use of the African Continental Free Trade Area agreement. This includes facilitating projects aimed at enhancing trade within Africa, supporting inclusive socioeconomic development and strengthening economic cooperation on the continent. The fund will continue to contribute to peace, stability and sustainable development by supporting conflict-prevention initiatives, advancing conflict-resolution efforts, and responding to humanitarian emergencies in Africa and globally through the provision of humanitarian assistance. To strengthen the impact and responsiveness of its humanitarian interventions, the fund aims to ensure that at least 80 per cent of its recommended humanitarian assistance project proposals are approved by the Minister of Finance each year over the medium term.

Total expenditure is expected to increase at an average annual rate of 3.6 per cent, from R55.5 million in 2025/26

to R61.8 million in 2028/29. The fund is set to derive 98.3 per cent (R176.4 million) of its revenue over the medium term through transfers from the department. These transfers are set to increase at an average annual rate of 3.7 per cent, from R54.5 million in 2025/26 to R60.8 million in 2028/29. Remaining revenue is set to be generated through interest income.

Programmes/Objectives/Activities

Table 6.16 African Renaissance and International Cooperation Fund expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
	2022/23	2023/24	2024/25		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Promote socio economic development and integration	34.3	50.0	–	29.7	-4.6%	34.9%	27.1	27.9	–	-100.0%	30.7%
Promote democracy and good governance	–	9.2	–	5.7	–	4.6%	6.5	7.5	13.1	31.7%	15.1%
Promote human resource development	–	–	6.9	–	–	2.1%	2.6	3.5	9.1	–	8.5%
Humanitarian assistance and disaster relief	–	30.0	87.9	15.0	–	40.7%	16.0	21.0	33.5	30.8%	39.3%
Cooperation between South Africa and other countries, particularly African countries	–	–	2.9	–	–	0.9%	–	–	–	–	–
Prevention and resolution of conflicts	–	50.0	–	5.0	–	16.8%	5.5	–	6.0	6.3%	6.4%
Total	34.3	139.2	97.7	55.5	17.4%	100.0%	57.7	59.9	61.8	3.6%	100.0%

Statements of financial performance, cash flow and financial position

Table 6.17 African Renaissance and International Cooperation Fund statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
	2022/23	2023/24	2024/25		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Revenue											
Non-tax revenue	46.6	64.9	71.6	1.0	-72.2%	47.2%	1.0	1.0	1.0	–	1.7%
Other non-tax revenue	46.6	64.9	71.6	1.0	-72.2%	47.2%	1.0	1.0	1.0	–	1.7%
Transfers received	49.7	49.9	52.1	54.5	3.1%	52.8%	56.7	58.9	60.8	3.7%	98.3%
Total revenue	96.3	114.7	123.8	55.5	-16.8%	100.0%	57.7	59.9	61.8	3.6%	100.0%
Expenses											
Transfers and subsidies	34.3	139.2	97.7	55.5	17.4%	100.0%	57.7	59.9	61.8	3.6%	100.0%
Total expenses	34.3	139.2	97.7	55.5	17.4%	100.0%	57.7	59.9	61.8	3.6%	100.0%
Surplus/(Deficit)	62.0	(24.5)	26.1	–	-100.0%		–	–	–	–	
Cash flow statement											
Cash flow from operating activities	(71.0)	71.5	118.2	1.0	-124.2%	100.0%	1.0	1.0	1.0	–	100.0%
Receipts											
Non-tax receipts	42.9	61.6	69.5	1.0	-71.4%	44.3%	1.0	1.0	1.0	–	1.7%
Other tax receipts	42.9	61.6	69.5	1.0	-71.4%	44.3%	1.0	1.0	1.0	–	1.7%
Transfers received	49.7	49.9	52.1	54.5	3.1%	52.2%	56.7	58.9	60.8	3.7%	98.3%
Financial transactions in assets and liabilities	14.2	0.0	–	–	-100.0%	3.6%	–	–	–	–	–
Total receipts	106.7	111.5	121.6	55.5	-19.6%	100.0%	57.7	59.9	61.8	3.6%	100.0%
Payment											
Transfers and subsidies	177.7	40.0	3.4	54.5	-32.6%	100.0%	56.7	58.9	60.8	3.7%	100.0%
Total payments	177.7	40.0	3.4	54.5	-32.6%	100.0%	56.7	58.9	60.8	3.7%	100.0%
Net increase/(decrease) in cash and cash equivalents	(71.0)	71.5	118.2	1.0	-124.2%	100.0%	1.0	1.0	1.0	–	100.0%

Table 6.17 African Renaissance and International Cooperation Fund statements of financial performance, cash flow and financial position (continued)

Statement of financial position					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Receivables and prepayments	95.8	68.2	40.5	22.3	-38.5%	6.6%	22.3	–	–	-100.0%	0.9%
Cash and cash equivalents	675.0	777.4	925.4	820.8	6.7%	93.4%	820.8	843.1	843.1	0.9%	99.1%
Total assets	770.8	845.6	965.9	843.1	3.0%	100.0%	843.1	843.1	843.1	–	100.0%
Accumulated surplus/(deficit)	518.2	493.8	520.9	557.1	2.4%	61.0%	557.1	557.1	557.1	–	66.1%
Trade and other payables	0.0	0.3	–	0.2	81.7%	–	0.2	0.2	0.2	–	–
Provisions	252.5	351.5	445.0	285.8	4.2%	39.0%	285.8	285.8	285.8	–	33.9%
Total equity and liabilities	770.8	845.6	965.9	843.1	3.0%	100.0%	843.1	843.1	843.1	–	100.0%

National School of Government

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	116.5	1.9	4.5	122.9	126.3	130.2
Public Sector Organisational and Staff Development	–	117.2	–	117.2	121.9	125.7
Total expenditure estimates	116.5	119.1	4.5	240.2	248.2	255.9
Executive authority	Minister for Public Service and Administration					
Accounting officer	Principal of the National School of Government					
Website	www.thensg.gov.za					

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

Vote purpose

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

Mandate

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

Selected performance indicators

Table 7.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of service delivery improvement plan implemented per year	Administration	An ethical, capable and professional public service	– ¹	– ¹	– ¹	100%	100%	100%	100%
Percentage of material audit findings resolved by the end of each financial year	Administration		100% (1)	0% ²	0% ²	100%	100%	100%	100%
Number of ICT projects enabling National School of Government operations per year	Administration		8	7	6	6	6	6	6

1. No historical data available.

2. No material audit findings for these years.

Expenditure overview

In an effort to drive digital transformation to strengthen state capacity, over the medium term, the school will continue to focus on implementing its service delivery improvement plan, and building state capacity through digital transformation. These interventions are expected to improve operational efficiency and enhance service delivery outcomes. Expenditure is expected to increase at an average annual rate of 3.8 per cent, from R228.7 million in 2025/26 to R255.9 million in 2028/29. Transfers to the school's training trading account constitutes 49 per cent (R364.8 million) of the budget over the medium term, with the remainder allocated to the *Administration* programme.

Implementing the service delivery improvement plan

In an effort to improve the quality, efficiency and responsiveness of the services and products it offers, over the medium term, the school plans to develop, seek approval and implement a service delivery improvement plan that is in line with the batho pele (“people first”) principles. Key aspects of the plan include strengthening service standards, improving priority services, mapping and re-engineering core business processes, and building the requisite human resource capacity for effective implementation. To support this, R14.4 million is allocated over the MTEF period to the *Corporate Services* subprogramme in the *Administration* programme. In the same subprogramme, at a projected cost of R2.2 million over the next 3 years, the school plans to enhance stakeholder engagement and support the delivery and uptake of education, training and development interventions through implementing its communication and marketing strategy.

Building state capacity through digital transformation

The department plans to implement 6 ICT business solutions per year over the period ahead to improve operations and service delivery, improve internal controls, reduce irregular expenditure, and identify and facilitate partnerships to support and enable capacity-building interventions. This will be enhanced through strategic education and training partnerships that leverage technology and connectivity, as well as established partnerships with 10 higher education institutions to roll out selected programmes from the school’s suite of courses. To carry out these activities, R36.6 million is allocated over the MTEF period in the *Corporate Services* subprogramme in the *Administration* programme.

Table 7.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Public Sector Organisational and Staff Development											
Programme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	104.3	110.4	108.1	116.2	3.6%	49.7%	122.9	126.3	130.2	3.9%	51.0%
Programme 2	115.7	107.8	107.9	112.5	-0.9%	50.3%	117.2	121.9	125.7	3.8%	49.0%
Subtotal	220.1	218.2	216.0	228.7	1.3%	100.0%	240.2	248.2	255.9	3.8%	100.0%
Total	220.1	218.2	216.0	228.7	1.3%	100.0%	240.2	248.2	255.9	3.8%	100.0%
Change to 2025				–			0.7	(2.1)	(5.6)		
Budget estimate											
Economic classification											
Current payments	100.1	105.9	105.2	111.8	3.7%	47.9%	116.5	121.6	125.3	3.9%	48.8%
Compensation of employees	54.6	58.4	64.0	66.5	6.7%	27.6%	69.5	72.7	74.9	4.1%	29.2%
Goods and services ¹	45.5	47.5	41.2	45.3	-0.1%	20.3%	47.0	48.9	50.4	3.6%	19.7%
of which:											
Audit costs: External	4.4	4.3	2.2	4.8	2.7%	1.8%	4.5	4.6	4.8	0.2%	1.9%
Computer services	14.0	10.4	8.2	11.3	-6.9%	5.0%	13.5	13.9	14.2	7.9%	5.6%
Consumables: Stationery, printing and office supplies	0.7	0.8	0.9	1.4	24.9%	0.4%	1.4	1.5	1.5	4.1%	0.6%
Operating leases	14.0	15.2	16.0	10.6	-9.0%	6.3%	10.6	11.1	11.5	2.8%	4.5%
Property payments	5.3	5.0	4.6	5.6	1.9%	2.3%	5.8	6.1	6.2	3.7%	2.4%
Travel and subsistence	1.3	3.9	2.6	1.3	0.5%	1.0%	1.4	1.5	1.6	6.9%	0.6%
Transfers and subsidies ¹	116.1	108.0	108.1	112.5	-1.0%	50.4%	119.1	121.9	125.7	3.8%	49.3%
Departmental agencies and accounts	115.7	107.8	107.9	112.5	-0.9%	50.3%	117.2	121.9	125.7	3.8%	49.0%
Households	0.4	0.2	0.1	–	-100.0%	0.1%	1.9	–	–	0.0%	0.2%
Payments for capital assets	3.8	4.3	2.7	4.4	4.3%	1.7%	4.5	4.7	4.9	3.7%	1.9%
Machinery and equipment	3.5	2.3	2.7	4.4	8.0%	1.4%	4.5	4.7	4.9	3.7%	1.9%
Software and other intangible assets	0.4	2.0	0.1	–	-100.0%	0.3%	–	–	–	0.0%	0.0%
Payments for financial assets	–	0.0	–	–	0.0%	0.0%	–	–	–	0.0%	0.0%
Total	220.1	218.2	216.0	228.7	1.3%	100.0%	240.2	248.2	255.9	3.8%	100.0%

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

Transfers and subsidies expenditure trends and estimates

Table 7.3 Vote transfers and subsidies trends and estimates

	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R thousand											
Households											
Social benefits											
Current	362	200	143	–	-100.0%	0.2%	1 857	–	–	–	0.5%
Employee social benefits	362	200	143	–	-100.0%	0.2%	–	–	–	–	–
Early retirement and voluntary exit programmes	–	–	–	–	–	–	1 857	–	–	–	0.5%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	115 721	107 802	107 944	112 527	-0.9%	99.8%	117 229	121 907	125 696	3.8%	99.5%
National School of Government training trading account	115 721	107 802	107 944	112 527	-0.9%	99.8%	117 229	121 907	125 696	3.8%	99.5%
Total	116 083	108 002	108 087	112 527	-1.0%	100.0%	119 086	121 907	125 696	3.8%	100.0%

Personnel information

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

Programmes																					
1. Administration																					
2. Public Sector Organisational and Staff Development																					
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)					
Number of funded posts	Number of posts additional to the establishment	Actual		Revised estimate			Medium-term expenditure estimate														
								2026/27		2027/28		2028/29									
		2024/25	Unit cost		2025/26	Unit cost		Number	Cost	Unit cost	Number	Cost	Unit cost	Number			Cost	Unit cost			
National School of Government			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost							
Salary level			80	915	80	64.0	0.8	82	65.3	0.8	95	69.5	0.7	94	72.7	0.8	93	74.9	0.8	4.3%	100.0%
1 – 6			13	150	13	6.5	0.5	13	7.1	0.5	26	8.7	0.3	26	9.1	0.3	26	9.5	0.4	24.9%	28.0%
7 – 10			37	280	37	19.7	0.5	38	21.7	0.6	38	22.7	0.6	37	23.5	0.6	36	23.3	0.6	-1.6%	39.6%
11 – 12			16	160	16	14.7	0.9	16	12.0	0.7	16	12.6	0.8	16	13.2	0.8	16	13.7	0.8	–	17.5%
13 – 16			14	325	14	23.2	1.7	14	24.4	1.7	14	25.6	1.8	14	26.9	1.9	14	28.4	2.0	–	14.9%
Programme			80	915	80	64.0	0.8	82	65.3	0.8	95	69.5	0.7	94	72.7	0.8	93	74.9	0.8	4.3%	100.0%
Programme 1			80	915	80	64.0	0.8	82	65.3	0.8	95	69.5	0.7	94	72.7	0.8	93	74.9	0.8	4.3%	100.0%

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

2. Rand million.

Departmental receipts

Table 7.5 Departmental receipts by economic classification

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
	2022/23	2023/24	2024/25					2026/27	2027/28	2028/29		
R thousand												
Departmental receipts	258	290	284	384	384	14.2%	100.0%	388	402	415	2.6%	100.0%
Sales of goods and services produced by department	42	38	47	32	32	-8.7%	13.1%	32	32	33	1.0%	8.0%
Other sales	42	38	47	32	32	-8.7%	13.1%	32	32	33	1.0%	8.0%
of which:												
Parking fees	42	38	47	1	32	-8.7%	13.1%	1	1	1	-68.5%	0.2%
Commission	–	–	–	31	–	–	–	31	31	32	–	7.8%
Sales of scrap, waste, arms and other used current goods	33	–	–	–	–	-100.0%	2.7%	–	–	–	–	–
of which:												
Sales of scrap, waste, arms and other used current goods (excluding capital assets)	33	–	–	–	–	-100.0%	2.7%	–	–	–	–	–
Interest, dividends and rent on land	3	1	–	39	39	135.1%	3.5%	39	39	40	0.8%	9.8%
Interest	3	1	–	39	39	135.1%	3.5%	39	39	40	0.8%	9.8%
Sales of capital assets	33	5	60	50	50	14.9%	12.2%	52	54	56	3.8%	13.4%
Transactions in financial assets and liabilities	147	246	177	263	263	21.4%	68.5%	265	277	286	2.8%	68.7%
Total	258	290	284	384	384	14.2%	100.0%	388	402	415	2.6%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

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

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Management	8.0	11.2	10.1	13.4	18.8%	9.7%	13.7	14.4	14.8	3.5%	11.3%
Corporate Services	78.6	80.4	78.6	97.2	7.3%	76.3%	103.4	105.9	109.2	3.9%	83.9%
Property Management	17.8	18.8	19.3	5.6	-32.0%	14.0%	5.8	6.1	6.2	3.7%	4.8%
Total	104.3	110.4	108.1	116.2	3.6%	100.0%	122.9	126.3	130.2	3.9%	100.0%
Change to 2025				–			1.3	(0.8)	(2.6)		
Budget estimate											
Economic classification											
Current payments	100.1	105.9	105.2	111.8	3.7%	96.4%	116.5	121.6	125.3	3.9%	95.8%
Compensation of employees	54.6	58.4	64.0	66.5	6.7%	55.5%	69.5	72.7	74.9	4.1%	57.2%
Goods and services	45.5	47.5	41.2	45.3	-0.1%	40.9%	47.0	48.9	50.4	3.6%	38.6%
of which:						–					–
Audit costs: External	4.4	4.3	2.2	4.8	2.7%	3.6%	4.5	4.6	4.8	0.2%	3.7%
Computer services	14.0	10.4	8.2	11.3	-6.9%	10.0%	13.5	13.9	14.2	7.9%	11.0%
Consumables: Stationery, printing and office supplies	0.7	0.8	0.9	1.4	24.9%	0.8%	1.4	1.5	1.5	4.1%	1.2%
Operating leases	14.0	15.2	16.0	10.6	-9.0%	12.7%	10.6	11.1	11.5	2.8%	8.8%
Property payments	5.3	5.0	4.6	5.6	1.9%	4.7%	5.8	6.1	6.2	3.7%	4.8%
Travel and subsistence	1.3	3.9	2.6	1.3	0.5%	2.1%	1.4	1.5	1.6	6.9%	1.2%
Transfers and subsidies	0.4	0.2	0.1	–	-100.0%	0.2%	1.9	–	–	–	0.5%
Households	0.4	0.2	0.1	–	-100.0%	0.2%	1.9	–	–	–	0.5%
Payments for capital assets	3.8	4.3	2.7	4.4	4.3%	3.5%	4.5	4.7	4.9	3.7%	3.7%
Machinery and equipment	3.5	2.3	2.7	4.4	8.0%	2.9%	4.5	4.7	4.9	3.7%	3.7%
Software and other intangible assets	0.4	2.0	0.1	–	-100.0%	0.5%	–	–	–	–	–
Payments for financial assets	–	0.0	–	–	–	0.0%	–	–	–	–	–
Total	104.3	110.4	108.1	116.2	3.6%	100.0%	122.9	126.3	130.2	3.9%	100.0%
Proportion of total programme expenditure to vote expenditure	47.4%	50.6%	50.0%	50.8%	–	–	51.2%	50.9%	50.9%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.4	0.2	0.1	–	-100.0%	0.2%	1.9	–	–	–	0.5%
Employee social benefits	0.4	0.2	0.1	–	-100.0%	0.2%	–	–	–	–	–
Early retirement and voluntary exit programmes	–	–	–	–	–	–	1.9	–	–	–	0.5%

Personnel information

Table 7.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual		Revised estimate		Medium-term expenditure estimate												
			2024/25		2025/26		2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29					
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Administration																			
Salary level	80	915	80	64.0	0.8	82	65.3	0.8	95	69.5	0.7	94	72.7	0.8	93	74.9	0.8	4.3%	100.0%
1 – 6	13	150	13	6.5	0.5	13	7.1	0.5	26	8.7	0.3	26	9.1	0.3	26	9.5	0.4	24.9%	28.0%
7 – 10	37	280	37	19.7	0.5	38	21.7	0.6	38	22.7	0.6	37	23.5	0.6	36	23.3	0.6	-1.6%	39.6%
11 – 12	16	160	16	14.7	0.9	16	12.0	0.7	16	12.6	0.8	16	13.2	0.8	16	13.7	0.8	–	17.5%
13 – 16	14	325	14	23.2	1.7	14	24.4	1.7	14	25.6	1.8	14	26.9	1.9	14	28.4	2.0	–	14.9%

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

2. Rand million.

Programme 2: Public Sector Organisational and Staff Development

Programme purpose

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

Objectives

Ensure a capable and professional public sector on an ongoing basis by:

- developing and rolling out innovative courses and programmes
- building capabilities for economic governance through knowledge-sharing platforms such as webinars, masterclasses and executive workshops
- improving governance and social cohesion through education, training and development interventions, with a focus on training the boards of state entities and traditional leaders in all provinces.

Expenditure trends and estimates

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

Subprogramme		Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million		2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
National School of Government Training Trading Account		115.7	107.8	107.9	112.5	-0.9%	100.0%	117.2	121.9	125.7	3.8%	100.0%
Total		115.7	107.8	107.9	112.5	-0.9%	100.0%	117.2	121.9	125.7	3.8%	100.0%
Change to 2025 Budget estimate					–			(0.6)	(1.3)	(3.0)		
Economic classification												
Transfers and subsidies		115.7	107.8	107.9	112.5	-0.9%	100.0%	117.2	121.9	125.7	3.8%	100.0%
Departmental agencies and accounts		115.7	107.8	107.9	112.5	-0.9%	100.0%	117.2	121.9	125.7	3.8%	100.0%
Total		115.7	107.8	107.9	112.5	-0.9%	100.0%	117.2	121.9	125.7	3.8%	100.0%
Proportion of total programme expenditure to vote expenditure		52.6%	49.4%	50.0%	49.2%	–	–	48.8%	49.1%	49.1%	–	–
Details of transfers and subsidies												
Departmental agencies and accounts												
Departmental agencies (non-business entities)												
Current		115.7	107.8	107.9	112.5	-0.9%	100.0%	117.2	121.9	125.7	3.8%	100.0%
National School of Government training trading account		115.7	107.8	107.9	112.5	-0.9%	100.0%	117.2	121.9	125.7	3.8%	100.0%

Entity

National School of Government training trading account

Selected performance indicators

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

Indicator	Programme/Objective/ Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of skills assessment reports produced on specific departments or the public sector on training needs for relevant education, training and development interventions per year	Public sector organisational and staff development	An ethical, capable and professional public service	9	6	9	9	6	6	8
Number of impact evaluation studies conducted per year	Public sector organisational and staff development		6	6	6	6	6	6	6
Number of courses/programmes/interventions updated/developed per year in support of the school's priorities	Public sector organisational and staff development		8	8	8	4	5	6	6
Number of board members of state-owned entities inducted per year	Public sector organisational and staff development		— ¹	— ¹	120	40	60	80	100
Number of compulsory courses/programmes implemented per year	Public sector organisational and staff development		7	8	8	8	10	10	10
Number of learners trained in compulsory and demand-led education, training and development interventions per year	Public sector organisational and staff development		79 049	84 443	112 855	54 520	56 700	58 880	61 060

1. No historical data available.

Entity overview

The National School of Government carries out its expanded mandate of building capacity in all spheres of government, state-owned entities and organs of state through its training trading account. Over the medium term, the entity will continue to provide training opportunities through collaborations with higher education and further education and training institutions, professional bodies, and private sector training providers.

The school will prioritise the migration from modular, unit standard-based courses to recognised skills programmes and occupational qualifications by 30 June 2027. The shift aims to better align training with industry needs, thereby reducing skills mismatches to combat high unemployment by combining theoretical knowledge, practical skills and workplace experience. This process will be undertaken in collaboration with the relevant quality councils and sector education and training authorities, including the Public Service Sector Education and Training Authority and the Local Government Sector Education and Training Authority, to obtain the required accreditations. In addition, the entity plans to align all of its programmes and higher education qualifications with the higher education qualifications sub-framework. Professional learning programmes will be implemented in partnership with recognised professional bodies to strengthen learner competencies in targeted occupational fields. An estimated R30.6 million is allocated over the MTEF period to support these activities.

Over the same period, the department will continue to deliver a range of bespoke executive and leadership development programmes in response to demand from political and administrative bodies across government, as well as from international stakeholders. These include the Nyukela, Khaedu, Etella and economic governance programmes within the suite of executive programmes. These programmes are aimed at ensuring that senior managers are competent and empowered in their roles, and at enhancing the capabilities of accounting officers. The school has allocated R32.9 million over the MTEF period to support the delivery of these programmes.

Expenditure is expected to increase at an average annual rate of 5 per cent, from R218.5 million in 2025/26 to R252.9 million in 2028/29, with compensation of employees accounting for an estimated 55.5 per cent

(R404.6 million) of the entity's budget over the MTEF period. The school generates revenue mainly through course fees and transfers from the department. Transfers account for an estimated 50.1 per cent (R364.8 million) of the entity's total budget over the MTEF period. Revenue is expected to increase in line with expenditure.

Programmes/Objectives/Activities

Table 7.10 National School of Government Training Trading Account expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	195.5	241.7	269.6	218.5	3.8%	100.0%	232.8	243.2	252.9	5.0%	100.0%
Total	195.5	241.7	269.6	218.5	3.8%	100.0%	232.8	243.2	252.9	5.0%	100.0%

Statements of financial performance, cash flow and financial position

Table 7.11 National School of Government Training Trading Account statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	128.5	163.0	122.3	106.0	-6.2%	53.8%	115.5	121.2	127.2	6.3%	49.9%
Sale of goods and services other than capital assets	118.2	143.2	104.0	101.9	-4.8%	48.4%	108.3	113.7	119.4	5.4%	46.8%
Other non-tax revenue	10.2	19.8	18.3	4.1	-26.5%	5.4%	7.2	7.5	7.8	24.5%	3.1%
Transfers received	116.4	108.2	108.5	112.5	-1.1%	46.2%	117.2	121.9	125.7	3.8%	50.1%
Total revenue	244.9	271.2	230.7	218.5	-3.7%	100.0%	232.8	243.2	252.9	5.0%	100.0%
Expenses											
Current expenses	195.5	241.7	269.6	218.5	3.8%	100.0%	232.8	243.2	252.9	5.0%	100.0%
Compensation of employees	94.1	105.6	112.4	120.8	8.7%	46.8%	132.4	133.4	138.8	4.7%	55.5%
Goods and services	101.3	136.0	157.3	97.7	-1.2%	53.2%	100.4	109.7	114.2	5.3%	44.5%
Total expenses	195.5	241.7	269.6	218.5	3.8%	100.0%	232.8	243.2	252.9	5.0%	100.0%
Surplus/(Deficit)	49.4	29.6	(38.9)	-	-100.0%		-	-	-	-	
Cash flow statement											
Cash flow from operating activities	50.9	24.2	(2.5)	7.9	-46.2%	100.0%	29.2	29.9	30.6	56.7%	100.0%
Receipts											
Non-tax receipts	129.0	158.2	153.5	135.2	1.6%	56.5%	144.7	151.2	157.8	5.3%	55.4%
Sales of goods and services other than capital assets	119.7	141.5	136.4	131.6	3.2%	51.9%	137.5	143.6	150.0	4.4%	52.7%
Other tax receipts	9.3	16.7	17.1	3.6	-27.2%	4.6%	7.2	7.5	7.8	29.8%	2.8%
Transfers received	115.7	107.8	107.9	112.5	-0.9%	43.5%	117.2	121.9	125.7	3.8%	44.6%
Total receipts	244.7	266.0	261.5	247.7	0.4%	100.0%	261.9	273.1	283.5	4.6%	100.0%
Payment											
Current payments	193.7	241.8	264.0	239.8	7.4%	100.0%	232.8	243.2	252.9	1.8%	100.0%
Compensation of employees	95.6	105.4	112.8	115.8	6.6%	45.7%	132.4	133.4	138.8	6.2%	55.5%
Goods and services	98.1	136.3	151.2	124.0	8.1%	54.3%	100.4	109.7	114.2	-2.7%	44.5%
Total payments	193.7	241.8	264.0	239.8	7.4%	100.0%	232.8	243.2	252.9	1.8%	100.0%
Net cash flow from investing activities	-	-	(5.3)	-	-	100.0%	-	-	-	-	-
Acquisition of software and other intangible assets	-	-	(5.3)	-	-	100.0%	-	-	-	-	-
Net increase/(decrease) in cash and cash equivalents	50.9	24.2	(7.8)	7.9	-46.2%	100.0%	29.2	29.9	30.6	56.7%	100.0%
Statement of financial position											
Carrying value of assets	36.1	39.9	40.8	14.5	-26.2%	12.6%	15.2	15.9	16.6	4.5%	8.3%
Receivables and prepayments	7.3	6.9	5.4	45.6	84.1%	6.2%	47.7	49.8	52.0	4.4%	26.2%
Cash and cash equivalents	235.4	253.9	246.1	113.9	-21.5%	81.2%	119.0	124.3	129.8	4.4%	65.4%
Total assets	278.8	300.7	292.2	174.1	-14.5%	100.0%	181.8	190.0	198.4	4.5%	100.0%
Accumulated surplus/(deficit)	165.5	195.3	157.9	144.0	-4.5%	63.4%	150.4	157.2	164.1	4.4%	82.7%
Trade and other payables	103.8	95.7	125.0	25.2	-37.6%	33.4%	26.3	27.5	28.7	4.4%	14.5%
Provisions	9.4	9.7	9.3	4.8	-19.8%	3.2%	5.1	5.3	5.5	4.4%	2.8%
Total equity and liabilities	278.8	300.7	292.2	174.1	-14.5%	100.0%	181.8	190.0	198.4	4.4%	100.0%

Personnel information

Table 7.12 National School of Government Training Trading Account personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved posts on establishment	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
National School of Government Training Trading Account			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	143	158	137	112.4	0.8	145	120.8	0.8	158	132.4	0.8	158	133.4	0.8	158	138.8	0.9	2.9%	100.0%
1 – 6	46	50	41	14.8	0.4	48	15.9	0.3	50	17.2	0.3	50	18.0	0.4	50	18.8	0.4	1.4%	31.6%
7 – 10	37	43	37	21.9	0.6	37	23.6	0.6	43	26.8	0.6	43	25.9	0.6	43	27.5	0.6	5.1%	27.2%
11 – 12	31	34	31	33.7	1.1	31	36.2	1.2	34	38.6	1.1	34	40.4	1.2	34	41.2	1.2	3.1%	21.5%
13 – 16	29	31	28	41.9	1.5	29	45.1	1.6	31	49.8	1.6	31	49.1	1.6	31	51.3	1.7	2.2%	19.6%

1. Rand million.

National Treasury

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	621.4	5.3	18.1	644.8	760.9	816.5
Economic Policy and International Cooperation, Tax, Financial Regulation and Research	245.2	22 604.9	2.0	23 775.7	24 629.0	25 394.8
Public Finance and Budget Management	1 597.8	10 838.5	1.9	12 438.2	13 401.8	15 959.4
Asset and Liability Management	181.2	–	0.4	181.6	181.3	191.2
Financial Governance, Reporting and Supply Chain Management Systems	837.1	70.6	4.1	911.9	935.3	1 133.7
Subtotal	3 482.7	33 519.4	26.5	37 952.2	39 908.4	43 495.6
Direct charge against the National Revenue Fund						
Provincial equitable share	–	670 322.7	–	670 322.7	698 625.7	720 409.3
Debt-service costs	432 448.7	–	–	432 448.7	451 449.8	469 321.2
General fuel levy sharing with metropolitan municipalities	–	17 530.0	–	17 530.0	18 229.6	18 796.2
National Revenue Fund payments	–	–	–	1 485.0	–	–
Auditor-General of South Africa	–	139.8	–	139.8	145.3	149.9
Public sector related pension, post-retirement medical and other benefits in terms of statutory and collective agreement obligations	–	8 541.5	–	8 541.5	9 388.7	9 680.5
Total expenditure estimates	435 931.4	730 053.4	26.5	1 168 419.9	1 217 747.5	1 261 852.5
Executive authority	Minister of Finance					
Accounting officer	Director-General of the National Treasury					
Website	www.treasury.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

Support economic growth and development, good governance, social progress and rising living standards through the accountable, economical, efficient, equitable and sustainable management of public finances, the maintenance of macroeconomic and financial sector stability, and the effective financial regulation of the economy.

Mandate

National Treasury's legislative mandate is based on section 216(1) of the Constitution, which calls for the establishment of a national treasury to ensure transparency, accountability and sound financial controls in the management of South Africa's public finances. This role is further elaborated on in the Public Finance Management Act (1999) as well as the Municipal Finance Management Act (2003).

The department is mandated to:

- promote national government's fiscal policy and the coordination of macroeconomic policy
- ensure the stability and soundness of the financial system and financial services
- coordinate intergovernmental financial and fiscal relations
- manage the budget preparation process
- enforce transparency and effective management in respect of revenue and expenditure, assets and liabilities, public entities, and constitutional institutions
- oversee the implementation of the provincial and local government infrastructure portfolio
- ensure financial management governance and compliance with the Public Finance Management Act (1999) and the Municipal Finance Management Act (2003) across all spheres and entities in government.

Section 5(2) of the Municipal Finance Management Act (2003) further mandates the department to monitor municipal budgets and promote good budgeting and fiscal management by municipalities. The mandate extends to issuing regulations on all aspects of the act, including investments, borrowing, budgeting, accounting, assets, reporting, competencies, expenditure, cost containment, supply chain, public-private partnerships, financial misconduct and criminal procedures.

Selected performance indicators

Table 8.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of economic forecasts developed per year	Economic Policy and International Cooperation, Tax, Financial Regulation and Research	Supportive and sustainable economic policy environment	4	4	5	4	4	4	4
Number of quarterly expenditure reports submitted to the Standing Committee on Appropriations per year	Public Finance and Budget Management	An ethical, capable and professional public service	4	4	4	4	4	4	4
Net loan debt as a percentage of GDP	Asset and Liability Management	Supportive and sustainable economic policy environment	67.2% (R4.5tn)	71.4% (R5.1tn)	73.9% (R5.4tn)	76.3% (R5.9tn)	75.4% (R6.2tn)	75.6% (R6.5tn)	75.3% (R6.8tn)
Value of government gross annual borrowing	Asset and Liability Management		R400.3bn	R543.3bn	R397.5bn	R563.4bn	R380bn	R568.7bn	R465bn
Cost to service debt as a percentage of GDP	Asset and Liability Management		4.6% (R308.5bn)	5% (R356.1bn)	5.2% (R385.8bn)	5.4% (R420.6bn)	5.3% (R432.4bn)	5.2% (R451.4bn)	5.2% (R469.3bn)
Number of transversal-term contracts implemented per year	Financial Accounting and Supply Chain Management Systems	An ethical, capable and professional public service	27	40	33	14	17	36	22

Expenditure overview

Over the next 3 years, the department plans to focus on: enforcing a responsive tax system; supporting infrastructure development and improving municipal service delivery; managing future spending growth, fiscal risk and government's assets and liabilities; automating systems to streamline procurement; strengthening financial management in government; and enhancing international and regional economic advocacy.

The department has a budget of R3.6 trillion over the medium term, of which 96.7 per cent (R3.5 trillion) constitutes direct charges against the National Revenue Fund. Over the next 3 years, transfers to provincial governments for the provincial equitable share amount to an estimated 57.3 per cent (R2.1 trillion) of direct charges, debt-service costs account for an estimated 37.1 per cent (R1.4 trillion), while public sector-related pension, post-retirement medical and other benefits in terms of statutory and collective agreements account for an estimated 0.8 per cent (R27.6 billion).

Cabinet has approved additional allocations amounting to R20.8 billion over the MTEF period. These funds are to be allocated mostly to the provincial equitable share, of which R14.8 billion is for compensation of employees in the provincial education and health sectors; R4 billion is for goods and services shortfalls in the health sector, the early retirement programme and the presidential employment programme; and R341.7 million is to provide equitable remuneration for grade R teachers. A further R1.5 billion is to be allocated to the National Revenue Fund for payments for foreign exchange losses; and R184.2 million is for the Development Bank of Southern Africa to host the project management office for the just energy transition investment plan and manage procurement, monitoring and evaluation (R40 million), and the eThekweni non-revenue water project (R144.2 million).

Enforcing a responsive tax system

National Treasury will continue to support the enhancement of government revenue and promote tax equity over the medium term by developing tax policy proposals, drafting key tax legislation (such as the Rates and Monetary Amounts Amendment Bill and the Taxation Laws Amendment Bill), and preparing the necessary tax regulations for implementation. Expenditure related to these activities is within the *Tax and Financial Sector*

Policy subprogramme, which is allocated R206.9 million over the medium term in the *Economic Policy and International Cooperation, Tax, Financial Regulation and Research* programme.

Supporting infrastructure development and enhancing municipal service delivery

The department will continue implementing reforms aimed at improving the efficiency and effectiveness of conditional grants and strengthening their alignment with government priorities. Funds from the *urban development financing grant* are intended to address decreasing service delivery in metropolitan municipalities caused by underinvestment in infrastructure and a lack of technical expertise. This grant is allocated an estimated R31.6 billion over the MTEF period through the *Facilitation of Conditional Grants* subprogramme in the *Public Finance and Budget Management* programme. It will be disbursed to city-led projects, which include: upgrading informal settlements; maintaining, developing and managing public spaces and assets in settlements and economic hubs; promoting greening and cleanliness initiatives; enhancing community safety measures; providing environmental services and management; and promoting community tourism. Funds from the grant will also be used to promote sustainable service delivery and fiscal health in local government by implementing the metro trading services initiative, which is aimed at incentivising metros to ring-fence revenue from the provision of services such as electricity, water and sanitation, improving billing and revenue collection, and investing in maintenance and infrastructure development. This will enable metros to restore financial and operational control over trading services and ensure sustainable and inclusive urban development.

The department will continue funding the *smart meters indirect grant* to support municipalities to improve their efficiency, billing accuracy and overall service delivery through the rolling out of smart meter technology. The installation of smart, bidirectional meters in municipalities is expected to reduce distribution losses of electricity and water, and improve revenue collection. The project commenced with the 19 municipalities that were approved as part of phase 1, with 48 municipalities and 250 000 smart meters targeted by 2028/29. The grant is allocated R2.5 billion over the next 3 years through the *Catalytic Infrastructure and Development Support Programme* subprogramme in the *Public Finance and Budget Management* programme.

The *neighbourhood development partnership grant* focuses on high-impact investments in infrastructure, which include installing bulk water reticulation pipes, building public transportation facilities and rehabilitating existing roads and stormwater drainage systems. The grant is funded through the *Facilitation of Conditional Grants* subprogramme in the *Public Finance and Budget Management* programme. However, as part of the implementation of a system-wide review of conditional grants aimed at identifying inefficiencies, duplications and overlaps, the grant will be phased out over the next 3 years. As such, no funding will be allocated to the grant over the MTEF period beyond the direct component's R757 million to complete 40 ongoing infrastructure projects that are at various stages of development. The department will reprioritise R574.8 million of the allocation from the neighbourhood development partnership programme to review and enhance the financial management system, the national data exchange initiative (MzansiXchange), the back office system and projects carried out by the Office of the Chief Procurement Officer.

Managing future spending growth, fiscal risk and government's assets and liabilities

Over the period ahead, the department plans to monitor public service spending and ensure prudent financial management to support South Africa's path to fiscal stability and long-term growth. To fulfil these responsibilities, R1.6 billion is allocated over the MTEF period in the *Public Finance, Budget Office and Intergovernmental Relations* subprogrammes in the *Public Finance and Budget Management* programme.

The department will continue to manage government's borrowing requirements to ensure that funding needs are met. This entails monitoring budget deficits and debt maturities, reviewing funding strategies, and evaluating market conditions and investor demand to optimise borrowing costs. The department will also continue to enforce measures that require prudent financial management in all state-owned entities through financial analysis and oversight, which includes reviewing their corporate plans, annual reports and guarantee applications. To carry out these activities, R554.1 million is allocated over the next 3 years in the *Asset and Liability Management* programme.

Strengthening financial management in government

Over the period ahead, the department will continue its efforts to enhance transversal systems that underpin the public financial management ecosystem. It has adopted a phased approach, commencing with the modernisation initiative for the PERSAL government payroll system, which is expected to be implemented gradually for selected services, such as employee onboarding, without compromising system functionality, and is planned to be completed by 2028/29. To enhance transversal systems, R285.3 million over the MTEF period is reprioritised from funding previously earmarked for the *neighbourhood development partnership grant* to the *Financial Systems* subprogramme in the *Financial Governance, Reporting and Supply Chain Management Systems* programme. The department has also made available R11 million over the medium term to implement the government-wide data exchange, with 40 government databases planned to be piloted by 2028/29. This spending is within the *Office of the General Counsel* subprogramme in the *Administration* programme.

The Office of the Accountant-General will prioritise completing the review of key legislative frameworks in 2026/27, including amendments to the Public Finance Management Act (1999) and the Municipal Finance Management Act (2003). Proposed amendments to the Public Finance Management Act (1999) focus on reviewing the definitions of irregular and fruitless and wasteful expenditure to address how these are disclosed in annual financial statements and annual reports. Amendments to the Municipal Finance Management Act (2003) will address the process by which municipalities and municipal entities detect and address irregular expenditure, including the implementation of consequence management. Expenditure for this work is within an allocation of R452 million over the next 3 years in the *Financial Management Policy and Compliance Improvement* subprogramme in the *Financial Governance, Reporting and Supply Chain Management Systems* programme. This will also cater for the office's ongoing compliance monitoring and regulatory enforcement functions.

Additional support to local government, aimed at promoting and supporting financial management reforms and building capacity in municipalities, will be provided through the *local government financial management grant*. This grant prioritises supporting municipalities to overcome challenges in processes, procedures and systems to effectively implement the Municipal Finance Management Act (2003) and improve compliance and areas of weakness identified in the financial management capability maturity model. The grant also provides funds for the implementation of the municipal standard chart of accounts. A targeted 257 municipalities will receive support for these reforms through capability-building initiatives focusing on financial management. The grant is allocated R1.9 billion over the medium term in the *Facilitation of Conditional Grants* subprogramme in the *Public Finance and Budget Management* programme.

Automating systems to streamline procurement

The Office of the Chief Procurement Officer will continue to promote efficient public procurement by leveraging automated systems that streamline processes, enhance transparency, reduce administrative delays and ensure value for money in the acquisition of goods and services. To this end, the office will prioritise the rollout of the end-to-end open tendering solution across organs of state in 2026/27 to integrate automated procurement processes. In addition, the department will promote efficient public procurement through transversal contracts, which are centrally managed procurement agreements that can be used across the public sector, allowing for bulk purchasing, cost savings, standardisation and more efficient acquisition of goods and services. Initiatives to professionalise supply chain management across government, monitor compliance with the procurement regime and improve the reporting of procurement expenditure will also be carried out over the period ahead. To support these activities, R289 million is allocated over the MTEF period in the *Chief Procurement Office* subprogramme in the *Financial Governance, Reporting and Supply Chain Management Systems* programme.

Additionally, the department has prioritised the implementation of a national electronic government procurement system to enhance compliance with the Public Procurement Act (2024) and consolidate multiple procurement systems across all spheres of government into a single platform. The integrated system will support the full procurement value chain, including planning, acquisition, contract management, disposal, logistics and performance monitoring. It will also enable advanced procurement capabilities such as strategic sourcing, e-marketplaces and e-auctions, and incorporate real-time analytics, supplier performance management and risk-based oversight. It will be interoperable with financial management systems, regulatory databases and supplier

registries to facilitate seamless data exchange and ensure regulatory compliance. For this purpose, R50.3 million is allocated in 2026/27, R29.6 million in 2027/28 and R18.9 million in 2028/29 in the *Chief Procurement Office* subprogramme in the *Financial Governance, Reporting and Supply Chain Management Systems* programme.

Enhancing international and regional economic advocacy

Through the *Economic Policy and International Cooperation, Tax, Financial Regulation and Research* programme, the department will continue advocating South Africa's economic interests in international organisations such as the World Trade Organisation, the International Monetary Fund and the World Bank, as well as in regional institutions including the African Development Bank, the Common Monetary Area and the Southern African Development Community. Accordingly, over the medium term, R2.9 billion is allocated for an equity contribution to the African Development Bank as part of its recapitalisation; and R5.4 billion is earmarked to facilitate regional cooperation within the Common Monetary Area, primarily to fund compensation payments to Eswatini, Lesotho and Namibia for the use of the rand currency. These funds are allocated in the *International Development Funding Institutions* and *African Integration and Support* subprogrammes.

A combined R109.4 million is directed towards meeting commitments to provide technical support to regional capacity-building institutions, including the Collaborative Africa Budget Reform Initiative, the International Finance Facility for Immunisation, the Commonwealth Fund for Technical Cooperation, the African Institute for Economic Development and Planning, and the International Monetary Fund's Regional Technical Assistance Centre for Southern Africa. These funds are made available through the *African Integration and Support* and *International Projects* subprogrammes.

Expenditure trends and estimates

Table 8.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Economic Policy and International Cooperation, Tax, Financial Regulation and Research											
3. Public Finance and Budget Management											
4. Asset and Liability Management											
5. Financial Governance, Reporting and Supply Chain Management Systems											
Programme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	491.2	489.6	701.4	712.2	13.2%	0.1%	644.8	760.9	816.5	4.7%	0.1%
Programme 2	19 978.2	21 519.4	20 078.8	24 965.4	7.7%	2.1%	23 775.7	24 629.0	25 394.8	0.6%	2.0%
Programme 3	4 348.1	4 034.1	3 649.4	6 388.4	13.7%	0.4%	12 438.2	13 401.8	15 959.4	35.7%	1.1%
Programme 4	5 227.2	658.9	140.7	1 971.1	-27.8%	0.2%	181.6	181.3	191.2	-54.0%	0.0%
Programme 5	716.7	754.9	734.4	803.1	3.9%	0.1%	911.9	935.3	1 133.7	12.2%	0.1%
Subtotal	30 761.4	27 457.0	25 304.7	34 840.3	4.2%	2.9%	37 952.2	39 908.4	43 495.6	7.7%	3.3%
Direct charge against the National Revenue Fund	902 672.4	964 942.5	1 012 021.7	1 101 352.6	6.9%	97.1%	1 130 467.7	1 177 839.1	1 218 357.0	3.4%	96.7%
Provincial equitable share	570 868.2	585 085.9	600 475.6	649 339.1	4.4%	58.7%	670 322.7	698 625.7	720 409.3	3.5%	57.3%
Debt-service costs	308 459.1	356 109.9	385 843.7	420 609.6	10.9%	35.9%	432 448.7	451 449.8	469 321.2	3.7%	37.1%
General fuel levy sharing with metropolitan municipalities	15 334.8	15 433.5	16 126.6	16 849.1	3.2%	1.6%	17 530.0	18 229.6	18 796.2	3.7%	1.5%
National Revenue Fund payments	263.3	1 093.1	2 147.4	6 252.8	187.4%	0.2%	1 485.0	–	–	-100.0%	0.0%
Auditor-General of South Africa	148.6	123.1	128.6	134.3	-3.3%	0.0%	139.8	145.3	149.9	3.7%	0.0%
Public Finance Management Act (1999) section 70 payment: Land and Agricultural Development Bank of South Africa	889.1	499.9	–	–	-100.0%	0.0%	–	–	–	0.0%	0.0%
Public sector related pension, post-retirement medical and other benefits in terms of statutory and collective agreement obligations	6 709.2	6 597.2	7 299.8	8 049.1	6.3%	0.7%	8 541.5	9 388.7	9 680.5	6.3%	0.8%
Guarantees, indemnities and securities: Payment to the South African Reserve Bank	–	–	–	118.6	0.0%	0.0%	–	–	–	-100.0%	0.0%
Total	933 433.8	992 399.4	1 037 326.4	1 136 192.9	6.8%	100.0%	1 168 419.9	1 217 747.5	1 261 852.5	3.6%	100.0%
Change to 2025 Budget estimate				–			4 146.7	(9 579.6)	(23 513.3)		

Table 8.2 Vote expenditure trends by programme and economic classification¹ (continued)

Economic classification						Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation	Average growth rate (%)		Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	310 662.0	358 324.6	388 479.2	424 008.0	10.9%	36.1%	435 931.4	455 241.3	473 436.2	3.7%	37.4%
Compensation of employees	850.4	905.6	970.6	1 074.3	8.1%	0.1%	1 147.8	1 200.2	1 237.5	4.8%	0.1%
Goods and services ¹	1 352.4	1 309.1	1 664.9	2 324.2	19.8%	0.2%	2 334.9	2 591.3	2 877.5	7.4%	0.2%
of which:											
Computer services	363.9	362.7	437.8	507.9	11.8%	0.0%	444.8	561.0	798.2	16.3%	0.0%
Consultants: Business and advisory services	762.2	681.4	438.8	746.4	-0.7%	0.1%	740.8	846.0	858.7	4.8%	0.1%
Inventory: Other supplies	—	—	500.0	650.0	0.0%	0.0%	795.9	827.6	853.1	9.5%	0.1%
Operating leases	74.4	85.7	92.4	95.6	8.7%	0.0%	94.9	99.0	102.5	2.4%	0.0%
Property payments	23.1	24.1	23.8	24.7	2.3%	0.0%	28.5	29.2	30.1	6.8%	0.0%
Travel and subsistence	35.4	43.5	50.6	54.5	15.5%	0.0%	58.2	60.9	62.5	4.7%	0.0%
Interest and rent on land	308 459.1	356 109.9	385 843.7	420 609.6	10.9%	35.9%	432 448.7	451 449.8	469 321.2	3.7%	37.1%
Transfers and subsidies ¹	615 510.2	631 012.1	645 759.2	702 187.0	4.5%	63.3%	730 053.4	761 514.6	787 394.2	3.9%	62.5%
Provinces and municipalities	588 582.6	602 904.0	619 026.2	670 584.2	4.4%	60.5%	698 098.3	727 920.7	752 768.1	3.9%	59.7%
Departmental agencies and accounts	17 431.8	19 084.3	17 980.8	21 348.4	7.0%	1.9%	20 997.3	21 725.2	22 399.6	1.6%	1.8%
Foreign governments and international organisations	1 848.5	1 707.7	1 441.8	1 860.2	0.2%	0.2%	1 963.4	2 055.2	2 119.1	4.4%	0.2%
Public corporations and private enterprises	924.6	712.8	0.0	340.6	-28.3%	0.0%	448.8	420.4	422.5	7.4%	0.0%
Households	6 722.6	6 603.3	7 310.4	8 053.6	6.2%	0.7%	8 545.6	9 393.0	9 684.9	6.3%	0.8%
Payments for capital assets	37.9	18.1	123.4	32.8	-4.7%	0.0%	26.5	31.2	31.9	-0.9%	0.0%
Machinery and equipment	37.8	18.1	122.9	32.7	-4.7%	0.0%	26.4	31.1	31.8	-0.9%	0.0%
Software and other intangible assets	0.1	—	0.4	0.1	-9.8%	0.0%	0.1	0.1	0.1	4.0%	0.0%
Payments for financial assets	7 223.7	3 044.6	2 964.6	9 965.1	11.3%	0.6%	2 408.6	960.5	990.3	-53.7%	0.1%
Total	933 433.8	992 399.4	1 037 326.4	1 136 192.9	6.8%	100.0%	1 168 419.9	1 217 747.5	1 261 852.5	3.6%	100.0%

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

Transfers and subsidies expenditure trends and estimates

Table 8.3 Vote transfers and subsidies trends and estimates

				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R thousand	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	6 720 193	6 602 123	7 309 911	8 050 976	6.2%	1.1%	8 542 976	9 390 251	9 682 094	6.3%	1.2%
Employee social benefits	11 618	5 589	5 599	2 615	-39.2%	—	2 278	2 368	2 443	-2.2%	0.0%
Claims against the state	—	—	4 786	—	—	—	—	—	—	—	—
Contribution to provident funds for associated institutions	275	290	256	378	11.2%	—	393	409	421	3.7%	0.0%
Parliamentary awards	—	—	—	5 000	—	—	—	—	—	-100.0%	—
Other benefits	113 761	128 725	140 255	120 000	1.8%	—	131 318	134 613	138 797	5.0%	0.0%
Injury on duty	831 250	824 977	887 365	1 093 611	9.6%	0.1%	955 477	978 168	1 008 569	-2.7%	0.1%
Post-retirement medical scheme	5 070 128	4 930 938	5 540 715	6 080 059	6.2%	0.8%	6 677 473	7 469 695	7 701 847	8.2%	1.0%
Special pensions	466 891	477 333	486 100	500 000	2.3%	0.1%	507 367	534 470	551 081	3.3%	0.1%
Pension benefits: President of South Africa	10 446	10 454	11 795	11 986	4.7%	—	11 507	12 045	12 419	1.2%	0.0%
Military pensions: Ex-service personnel	526	314	285	260	-20.9%	—	2 117	2 201	2 270	105.9%	0.0%
South African citizen force	203 495	212 631	221 929	219 024	2.5%	—	236 373	236 810	244 169	3.7%	0.0%
Civil protection	—	—	—	—	—	—	24	25	26	—	0.0%
Other benefits: Ex-service personnel	11 803	10 872	10 826	14 000	5.9%	—	14 443	15 073	15 542	3.5%	0.0%
Post-retirement medical scheme: Parliamentary staff	—	—	—	4 043	—	—	4 206	4 374	4 510	3.7%	0.0%
Other transfers to households											
Current	2 429	1 188	492	2 656	3.0%	—	2 635	2 741	2 826	2.1%	0.0%
Employee social benefits	255	—	—	—	-100.0%	—	—	—	—	—	—
Bursaries for non-employees	2 174	1 178	492	2 656	6.9%	—	2 635	2 741	2 826	2.1%	0.0%
Donations and gifts	—	10	—	—	—	—	—	—	—	—	—

Table 8.3 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 (%)
R thousand	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	16 480 510	18 199 062	17 135 681	19 590 024	5.9%	2.8%	19 707 286	20 451 715	21 088 695	2.5%	2.7%
Finance and Accounting Services	2 265	2 346	2 797	2 768	6.9%	—	2 394	2 489	2 567	-2.5%	0.0%
Sector Education and Training Authority	—	8 000	—	—	—	—	—	—	—	—	—
Financial Sector Conduct Authority	11 039 257	12 729 455	11 892 498	14 015 880	8.3%	1.9%	13 754 382	14 258 499	14 701 641	1.6%	1.9%
South African Revenue Service: Operations	46 524	51 241	53 542	55 941	6.3%	—	58 202	60 525	62 406	3.7%	0.0%
South African Revenue Service: Office of the Tax Ombud	292 259	366 351	380 622	459 833	16.3%	0.1%	477 612	498 309	513 796	3.8%	0.1%
Financial Intelligence Centre: Operations	4 701 912	4 672 859	4 482 425	4 718 084	0.1%	0.7%	5 062 157	5 265 918	5 431 795	4.8%	0.7%
Secret Services: Operations	63 839	59 084	60 266	62 966	-0.5%	—	65 509	68 124	70 241	3.7%	0.0%
Financial and Fiscal Commission	22 689	23 510	72 707	21 721	-1.4%	—	22 846	23 879	24 951	4.7%	0.0%
Government Technical Advisory Centre: Support on infrastructure planning	52 930	52 681	—	53 459	0.3%	—	55 515	57 315	57 939	2.7%	0.0%
Government Technical Advisory Centre	14 569	14 626	14 825	15 489	2.1%	—	17 115	17 759	18 280	5.7%	0.0%
Accounting Standards Board	45 684	45 857	47 421	49 545	2.7%	—	51 498	53 553	55 217	3.7%	0.0%
Independent Regulatory Board for Auditors	198 582	173 052	128 578	134 338	-12.2%	—	139 768	145 345	149 862	3.7%	0.0%
Auditor-General of South Africa	—	—	—	—	—	—	288	—	—	—	0.0%
Government Pensions Administration Agency	951 311	885 268	845 096	1 758 424	22.7%	0.2%	1 289 973	1 273 518	1 310 882	-9.3%	0.2%
Capital	550 000	500 000	442 523	1 337 816	34.5%	0.1%	1 005 818	978 838	1 009 260	-9.0%	0.1%
South African Revenue Service: Machinery and equipment	24 561	19 379	20 249	21 156	-4.9%	—	22 011	22 890	23 601	3.7%	0.0%
Financial Intelligence Centre: Machinery and equipment	376 750	365 889	382 324	399 452	2.0%	0.1%	262 144	271 790	278 021	-11.4%	0.0%
Secret Services: Machinery and equipment	—	—	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises											
Other transfers to public corporations											
Current	288 830	198 773	8	40 000	-48.3%	—	133 920	91 191	82 981	27.5%	0.0%
Communication licences	—	—	8	—	—	—	—	—	—	—	—
Development Bank of Southern Africa	95 032	—	—	—	-100.0%	—	—	—	—	—	—
Development Bank of Southern Africa: Support to the Infrastructure Fund	41 798	46 273	—	40 000	-1.5%	—	39 793	41 382	42 668	2.2%	0.0%
Development Bank of Southern Africa: Support to the Infrastructure Fund social housing programme	152 000	152 500	—	—	-100.0%	—	—	—	—	—	—
Development Bank of Southern Africa: Just energy transition investment plan	—	—	—	—	—	—	40 000	—	—	—	0.0%
Development Bank of Southern Africa: Support to the Infrastructure Fund operations - eThekweni Non-Revenue Water (NRW) Project	—	—	—	—	—	—	54 127	49 809	40 313	—	0.0%
Other transfers to private enterprises											
Current	635 776	514 035	—	300 577	-22.1%	0.1%	314 852	329 243	339 473	4.1%	0.0%
Various institutions: Jobs Fund	635 776	514 035	—	300 577	-22.1%	0.1%	314 852	329 243	339 473	4.1%	0.0%
Foreign governments and international organisations											
Current	1 669 284	1 477 310	1 266 283	1 671 447	—	0.2%	1 767 026	1 851 051	1 908 579	4.5%	0.2%
Common Monetary Area compensation	1 622 143	1 445 554	1 235 452	1 636 835	0.3%	0.2%	1 731 140	1 813 722	1 870 068	4.5%	0.2%
Collaborative Africa Budget Reform Initiative	2 553	2 805	2 681	2 668	1.5%	—	2 776	2 886	2 976	3.7%	0.0%
Commonwealth Fund for Technical Cooperation	6 433	6 994	6 308	6 635	1.0%	—	6 949	7 226	7 451	3.9%	0.0%
International Finance Facility for Immunisation	18 030	18 877	19 189	21 605	6.2%	—	22 296	23 186	23 906	3.4%	0.0%
African Institute for Economic Development and Planning	1 262	1 475	1 476	1 505	6.0%	—	1 566	1 628	1 679	3.7%	0.0%
African Regional Technical Assistance Centre for Southern Africa	—	955	928	1 476	—	—	1 544	1 614	1 686	4.5%	0.0%
New Development Bank Project Preparation Fund	18 228	—	—	—	-100.0%	—	—	—	—	—	—
United Kingdom tax	635	650	249	723	4.4%	—	755	789	813	4.0%	0.0%
Capital	179 241	230 374	175 547	188 713	1.7%	—	196 339	204 175	210 520	3.7%	0.0%
African Development Fund	77 667	109 369	109 207	119 401	15.4%	—	123 852	128 410	131 354	3.2%	0.0%
World Bank Group	63 289	66 340	66 340	69 312	3.1%	—	72 487	75 765	79 166	4.5%	0.0%
Financial Intermediary Fund	38 285	54 665	—	—	-100.0%	—	—	—	—	—	—

Table 8.3 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 (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R thousand											
Provinces and municipalities											
Municipal bank accounts											
Current	15 901 218	16 002 069	16 708 831	17 438 765	3.1%	2.5%	18 143 543	18 867 596	19 453 985	3.7%	2.5%
Local government financial management grant	566 395	568 571	582 223	589 685	1.4%	0.1%	613 517	638 001	657 829	3.7%	0.1%
General fuel levy sharing with metropolitan municipalities	15 334 823	15 433 498	16 126 608	16 849 080	3.2%	2.5%	17 530 026	18 229 595	18 796 156	3.7%	2.4%
Capital	1 813 206	1 816 018	1 841 757	3 806 247	28.0%	0.4%	9 632 069	10 427 342	12 904 835	50.2%	1.4%
Programme and project preparation support grant	360 886	318 654	385 840	–	-100.0%	–	–	–	–	–	–
Neighbourhood development partnership grant	1 293 074	1 346 012	1 290 552	542 397	-25.1%	0.2%	427 956	262 666	66 398	-50.3%	0.0%
Infrastructure skills development grant	159 246	151 352	165 365	172 774	2.8%	–	179 755	186 929	192 738	3.7%	0.0%
Urban development financing grant	–	–	–	2 641 076	–	0.1%	9 024 358	9 977 747	12 645 699	68.5%	1.4%
Public employment programme	–	–	–	450 000	–	–	–	–	–	-100.0%	–
Provincial revenue funds											
Current	570 868 206	585 085 919	600 475 640	649 339 142	4.4%	92.7%	670 322 736	698 625 733	720 409 289	3.5%	91.7%
Provincial equitable share	570 868 206	585 085 919	600 475 640	649 339 142	4.4%	92.7%	670 322 736	698 625 733	720 409 289	3.5%	91.7%
Total	615 510 204	631 012 139	645 759 246	702 186 971	4.5%	100.0%	730 053 355	761 514 556	787 394 159	3.9%	100.0%

Personnel information

Table 8.4 Vote personnel numbers and cost by salary level and programme¹

Programmes

- Administration
- Economic Policy and International Cooperation, Tax, Financial Regulation and Research
- Public Finance and Budget Management
- Asset and Liability Management
- Financial Governance, Reporting and Supply Chain Management Systems

Number of posts estimated for 31 March 2026				Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)		
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29				
				Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost				
National Treasury																			
Salary level	1 154	108	1 116	970.6	0.9	1 156	1 050.9	0.9	1 197	1 147.8	1.0	1 187	1 200.2	1.0	1 162	1 237.5	1.1	0.2%	100.0%
1 – 6	105	58	143	47.4	0.3	147	52.1	0.4	147	54.9	0.4	147	57.8	0.4	146	60.6	0.4	-0.2%	12.4%
7 – 10	405	35	399	231.9	0.6	428	263.8	0.6	447	291.1	0.7	436	298.9	0.7	431	312.1	0.7	0.2%	37.0%
11 – 12	333	1	301	312.8	1.0	313	344.9	1.1	325	375.7	1.2	331	403.4	1.2	315	405.8	1.3	0.2%	27.4%
13 – 16	311	14	273	378.5	1.4	268	390.2	1.5	278	426.1	1.5	273	440.1	1.6	269	459.1	1.7	0.2%	23.1%
Programme	1 154	108	1 116	970.6	0.9	1 156	1 050.9	0.9	1 197	1 147.8	1.0	1 187	1 200.2	1.0	1 162	1 237.5	1.1	0.2%	100.0%
Programme 1	361	59	360	244.8	0.7	374	261.2	0.7	392	294.9	0.8	386	307.0	0.8	380	316.6	0.8	0.5%	32.7%
Programme 2	138	6	136	126.3	0.9	141	138.8	1.0	154	158.7	1.0	151	165.3	1.1	148	170.5	1.2	1.6%	12.8%
Programme 3	282	6	260	263.7	1.0	261	280.0	1.1	260	293.1	1.1	258	306.2	1.2	251	315.8	1.3	-1.2%	21.7%
Programme 4	108	3	107	99.3	0.9	111	109.0	1.0	115	117.3	1.0	115	124.1	1.1	112	128.0	1.1	0.3%	9.7%
Programme 5	265	34	253	236.5	0.9	269	262.0	1.0	276	283.8	1.0	276	297.4	1.1	270	306.7	1.1	0.1%	23.2%

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

2. Rand million.

Departmental receipts

Table 8.5 Departmental receipts by economic classification

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
R thousand	2022/23	2023/24	2024/25	2025/26		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 -2028/29	2026/27 -2028/29
Departmental receipts	8 817 935	12 686 446	10 498 602	8 786 766	11 609 943	9.6%	52.6%	4 449 338	4 137 447	4 332 591	-28.0%	84.8%
Sales of goods and services produced by department	247 798	4 097	353 790	576	576	-86.8%	0.7%	591	616	643	3.7%	—
Sales by market establishments	120	100	67	126	126	1.6%	—	128	135	140	3.6%	—
of which:												
Rental parking:	120	100	67	126	126	1.6%	—	128	135	140	3.6%	—
Covered and open Administrative fees	20	21	1	24	24	6.3%	—	26	28	31	8.9%	—
of which:												
Required information: Duplicate certificates	20	21	1	24	24	6.3%	—	26	28	31	8.9%	—
Other sales	247 658	3 976	353 722	426	426	-88.0%	0.7%	437	453	472	3.5%	—
of which:												
Commission: Insurance	100	105	120	110	110	3.2%	—	112	115	120	2.9%	—
Directors fees	200	202	150	208	208	1.3%	—	210	215	222	2.2%	—
Replacement of lost office property	20	10	22	23	23	4.8%	—	25	28	29	8.0%	—
Fees for government guarantee insurance	247 268	3 584	353 280	—	—	-100.0%	0.7%	—	—	—	—	—
Sales of assets less than R5 000	70	75	150	85	85	6.7%	—	90	95	101	5.9%	—
Sales of scrap, waste, arms and other used current goods	28	10	69	300	—	-100.0%	—	37	41	45	—	—
of which:												
Wastepaper	7	10	69	300	—	-100.0%	—	12	13	15	—	—
Departmental publications	21	—	—	—	—	-100.0%	—	25	28	30	—	—
Interest, dividends and rent on land	8 279 139	12 620 660	10 123 653	8 485 200	11 308 667	11.0%	51.0%	4 133 000	3 811 000	3 998 083	-29.3%	78.4%
Interest	7 718 306	12 380 660	9 930 357	8 331 200	11 154 667	13.1%	49.6%	3 973 000	3 642 000	3 823 083	-30.0%	75.1%
Dividends	560 833	240 000	193 296	154 000	154 000	-35.0%	1.4%	160 000	169 000	175 000	4.4%	3.3%
of which:												
South African Reserve Bank	362 785	99 000	—	—	—	-100.0%	0.6%	—	—	—	—	—
South African Special Risks Insurance Association	198 048	141 000	193 296	154 000	154 000	-8.0%	0.8%	160 000	169 000	175 000	4.4%	3.3%
Sales of capital assets	—	681	—	40	50	—	—	—	—	—	-100.0%	—
Transactions in financial assets and liabilities	290 970	60 998	21 090	300 650	300 650	1.1%	0.8%	315 710	325 790	333 820	3.6%	6.4%
National Revenue Fund receipts	5 221 250	19 034 942	8 461 732	1 935 109	6 644 852	8.4%	47.4%	—	1 149 000	1 167 000	-44.0%	15.2%
of which:												
Revaluation of profits on foreign currency transactions	4 775 102	18 714 044	7 020 639	181 525	181 525	-66.4%	37.0%	—	1 149 000	1 167 000	85.9%	15.2%
Premiums on loan transactions	442 779	307 579	1 194 229	1 137 263	4 048 701	109.1%	7.2%	—	—	—	-100.0%	—
Profit on switch transactions	—	—	—	(56 545)	—	—	—	—	—	—	—	—
Other (mainly penalties on retail bonds and profit on scrip lending)	3 369	8 207	8 127	6 436	8 921	38.3%	—	—	—	—	-100.0%	—
Premiums on debt portfolio restructuring (switches)	—	5 112	238 737	666 430	2 405 705	—	3.2%	—	—	—	-100.0%	—
Total	14 039 185	31 721 388	18 960 334	10 721 875	18 254 795	9.1%	100.0%	4 449 338	5 286 447	5 499 591	-33.0%	100.0%

Programme 1: Administration

Programme purpose

Provide strategic leadership, management and support services to the department. Draft, review and provide interpretations of legislation related to public finance, including the Public Finance Management Act (1999) and related regulations.

Expenditure trends and estimates

Table 8.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Ministry	4.0	4.1	5.6	7.4	22.8%	0.9%	7.7	8.0	8.3	4.0%	1.1%
Departmental Management	45.6	48.0	73.3	60.5	9.9%	9.5%	67.4	70.9	73.1	6.5%	9.5%
Strategic Management and Oversight	7.2	7.9	8.2	8.5	5.8%	1.3%	9.1	9.5	9.8	4.8%	1.3%
Risk, Anti-corruption and Integrity Management	33.1	36.4	40.6	45.6	11.3%	6.5%	48.2	50.2	51.7	4.3%	6.8%
Financial Management	54.6	58.8	62.7	76.2	11.8%	10.5%	76.2	70.3	69.3	-3.1%	9.7%
Office of the General Counsel	37.9	42.5	37.8	40.8	2.5%	6.6%	43.0	45.2	46.6	4.5%	6.1%
Internal Audit	19.7	19.4	24.2	28.2	12.7%	3.8%	29.4	30.6	31.6	3.9%	4.1%
Corporate Services	172.2	142.9	311.0	281.3	17.8%	37.9%	214.3	322.0	367.2	9.3%	40.7%
Office Accommodation	117.0	129.7	137.9	163.7	11.9%	22.9%	149.4	154.1	158.9	-1.0%	20.8%
Total	491.2	489.6	701.4	712.2	13.2%	100.0%	644.8	760.9	816.5	4.7%	100.0%
Change to 2025 Budget estimate				–			8.2	108.4	134.6		
Economic classification											
Current payments	456.2	477.6	576.2	678.7	14.2%	91.4%	621.4	736.0	793.9	5.4%	96.8%
Compensation of employees	213.0	223.4	244.8	274.0	8.8%	39.9%	294.9	307.0	316.6	4.9%	41.3%
Goods and services	243.2	254.3	331.3	404.7	18.5%	51.5%	326.5	429.0	477.3	5.7%	55.5%
of which:						–					–
Computer services	59.4	41.3	98.5	153.2	37.1%	14.7%	75.6	178.5	219.6	12.7%	21.3%
Legal services	13.5	20.5	15.8	16.4	6.5%	2.8%	16.9	18.0	18.5	4.2%	2.4%
Contractors	15.5	17.1	18.7	23.0	14.0%	3.1%	19.2	19.9	19.9	-4.7%	2.7%
Operating leases	72.7	84.6	90.9	92.7	8.4%	14.2%	91.8	95.9	99.2	2.3%	12.9%
Property payments	23.1	24.1	23.8	24.7	2.3%	4.0%	28.5	29.2	30.1	6.8%	3.9%
Travel and subsistence	15.0	19.7	23.5	15.3	0.8%	3.1%	15.4	16.1	16.6	2.8%	2.2%
Transfers and subsidies	11.0	5.7	9.7	5.3	-21.8%	1.3%	5.3	5.2	5.4	0.7%	0.7%
Departmental agencies and accounts	2.3	2.3	2.8	2.8	6.9%	0.4%	2.7	2.5	2.6	-2.5%	0.3%
Public corporations and private enterprises	–	–	0.0	–	–	0.0%	–	–	–	–	–
Households	8.8	3.4	6.9	2.5	-34.1%	0.9%	2.6	2.7	2.8	4.0%	0.4%
Payments for capital assets	23.8	5.7	115.2	28.3	5.9%	7.2%	18.1	19.7	17.2	-15.3%	2.5%
Machinery and equipment	23.7	5.7	115.2	28.2	6.0%	7.2%	18.0	19.6	17.1	-15.4%	2.5%
Software and other intangible assets	0.1	–	–	0.1	-9.8%	0.0%	0.1	0.1	0.1	4.0%	0.0%
Payments for financial assets	0.1	0.6	0.2	–	-100.0%	0.0%	–	–	–	–	–
Total	491.2	489.6	701.4	712.2	13.2%	100.0%	644.8	760.9	816.5	4.7%	100.0%
Proportion of total programme expenditure to vote expenditure	1.6%	1.8%	2.8%	2.0%	–	–	1.7%	1.9%	1.9%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	7.3	2.2	6.4	–	-100.0%	0.7%	–	–	–	–	–
Employee social benefits	7.3	2.2	1.6	–	-100.0%	0.5%	–	–	–	–	–
Claims against the state	–	–	4.8	–	–	0.2%	–	–	–	–	–
Other transfers to households											
Current	1.5	1.2	0.5	2.5	19.5%	0.2%	2.6	2.7	2.8	4.0%	0.4%
Bursaries for non-employees	1.5	1.2	0.5	2.5	19.5%	0.2%	2.6	2.7	2.8	4.0%	0.4%
Donations and gifts	–	0.0	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	2.3	2.3	2.8	2.8	6.9%	0.4%	2.7	2.5	2.6	-2.5%	0.3%
Finance and Accounting Services	2.3	2.3	2.8	2.8	6.9%	0.4%	2.4	2.5	2.6	-2.5%	0.3%
Sector Education and Training Authority	–	–	–	–	–	–	0.3	–	–	–	0.0%
Government Pensions Administration Agency	–	–	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises											
Other transfers to public corporations											
Current	–	–	0.0	–	–	–	–	–	–	–	–
Communication licences	–	–	0.0	–	–	–	–	–	–	–	–

Personnel information

Table 8.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
Administration			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	361	59	360	244.8	0.7	374	261.2	0.7	392	294.9	0.8	386	307.0	0.8	380	316.6	0.8	0.5%	100.0%
1 – 6	85	45	114	37.8	0.3	118	41.9	0.4	118	44.0	0.4	118	46.4	0.4	118	49.0	0.4	–	30.6%
7 – 10	144	2	139	76.6	0.6	149	87.8	0.6	155	95.9	0.6	149	97.3	0.7	149	102.7	0.7	0.1%	39.1%
11 – 12	74	1	62	55.6	0.9	72	69.0	1.0	75	75.5	1.0	75	79.6	1.1	69	78.3	1.1	-1.0%	18.9%
13 – 16	58	11	47	74.9	1.6	36	62.6	1.7	44	79.4	1.8	44	83.7	1.9	43	86.6	2.0	6.6%	11.4%

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

2. Rand million.

Programme 2: Economic Policy and International Cooperation, Tax, Financial Regulation and Research

Programme purpose

Provide specialist policy research, analysis and advisory services in the areas of macroeconomics, microeconomics, the financial sector, taxation and regulatory reform, and advocate for South Africa's financial, economic and developmental interests in forums regionally and globally. Ensure the efficient transfer of funds to the South African Revenue Service, the Financial Intelligence Centre and the State Security Agency.

Objectives

- Improve South Africa's macroeconomic and microeconomic frameworks by conducting ongoing analytical work and research, and developing policy advisory services.
- Build and maintain research capacity to inform economic policy in South Africa by providing academic and research institutions with funding annually.
- Promote an effective, equitable and efficient tax policy framework and tax administrative system by developing and updating tax policies and supporting legislation for the annual budget process.
- Advance South Africa's interests by managing National Treasury relations with multilateral development institutions in terms of policy development and research, sectoral development cooperation and governance oversight on an ongoing basis.
- Contribute to the achievement of an integrated and prosperous African continent by advancing South Africa's national interests through fostering economic and financial integration, development cooperation and institutional governance on an ongoing basis.
- Administer the tax system efficiently and provide tax education to the public by facilitating the monthly transfer of funds to the South African Revenue Service.
- Enhance the state's ability to combat financial crime, including money laundering and the financing of terrorist activities, by facilitating the monthly transfer of funds to the Financial Intelligence Centre and State Security Agency.

Subprogrammes

- *Programme Management for Economic Policy and International Cooperation, Tax, Financial Regulation and Research* provides overall programme management and policy advice to government on the promotion of economic growth, employment, and microeconomic and macroeconomic stability.
- *Tax and Financial Sector Policy* is responsible for providing advice and developing and implementing policies on regulating the financial sector in South Africa.

- *Economic Policy and International Cooperation* provides macroeconomic and microeconomic policy analysis, forecasts that inform the annual budget and Medium-term Budget Policy Statement, and scenario modelling; and advocates for South Africa's financial, economic and developmental interests in forums regionally and globally.
- *South African Revenue Service* facilitates the transfer of funds to the South African Revenue Service for the administration of an efficient tax system and the provision of tax education to the public.
- *Financial Intelligence Centre* facilitates the transfer of funds to the Financial Intelligence Centre, which enhances the state's ability to combat financial crime, including money laundering and the financing of terrorist activities.
- *Secret Services* facilitates the transfer of funds to the South African Secret Services, which provides national security and protects the interests of South Africa and its citizens.
- *African Integration and Support* enables National Treasury's participation in African interventions and arrangements aimed at ensuring support and integration between African states and institutions. This subprogramme also facilitates the transfer of funds to Eswatini, Lesotho and Namibia to compensate the Common Monetary Area arrangement.
- *International Development Funding Institutions* provides for subscriptions and contributions to international development institutions and banks. This subprogramme transfers funds to the African Development Bank and the International Bank for Reconstruction and Development to pay for shares, and to the African Development Fund and the World Bank Group's International Development Association for the provision of concessional loans and grants to low-income countries.
- *International Projects* transfers funds to international projects and interventions for various causes such as capacity building and catastrophe and disaster relief for affected low-income countries; and transfers funds to Gavi, the Vaccine Alliance (previously the Global Alliance for Vaccines and Immunisation), a public-private global health partnership, to support health care, particularly the provision of vaccines to reduce the number of deaths preventable by vaccination among children in low-income countries.

Expenditure trends and estimates

Table 8.8 Economic Policy and International Cooperation, Tax, Financial Regulation and Research 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme Management for Economic Policy and International Cooperation, Tax, Financial Regulation and Research	31.1	36.9	40.9	68.8	30.3%	0.2%	69.3	72.0	74.2	2.6%	0.3%
Tax and Financial Sector Policy	50.6	55.8	48.8	57.5	4.4%	0.2%	66.2	69.3	71.4	7.5%	0.3%
Economic Policy and International Cooperation	57.3	63.6	76.5	177.8	45.9%	0.4%	111.7	116.1	120.1	-12.3%	0.5%
South African Revenue Service	11 635.8	13 280.7	12 388.6	15 409.6	9.8%	60.9%	14 818.4	15 297.9	15 773.3	0.8%	62.2%
Financial Intelligence Centre	316.8	385.7	400.9	481.0	14.9%	1.8%	499.6	521.2	537.4	3.8%	2.1%
Secret Services	5 078.7	5 038.7	4 864.7	5 117.5	0.3%	23.2%	5 324.3	5 537.7	5 709.8	3.7%	22.5%
African Integration and Support	1 664.2	1 505.5	1 240.5	1 642.5	-0.4%	7.0%	1 737.0	1 819.9	1 876.4	4.5%	7.4%
International Development Funding Institutions	1 119.3	1 126.6	992.4	1 982.4	21.0%	6.0%	1 119.9	1 164.6	1 200.8	-15.4%	4.7%
International Projects	24.5	25.9	25.5	28.2	4.9%	0.1%	29.2	30.4	31.4	3.6%	0.1%
Total	19 978.2	21 519.4	20 078.8	24 965.4	7.7%	100.0%	23 775.7	24 629.0	25 394.8	0.6%	100.0%
Change to 2025 Budget estimate				-			(123.9)	(254.0)	(605.3)		

Table 8.8 Economic Policy and International Cooperation, Tax, Financial Regulation and Research expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	135.7	147.2	165.0	303.8	30.8%	0.9%	245.2	255.3	263.6	-4.6%	1.0%
Compensation of employees	109.7	113.5	126.3	143.7	9.4%	0.6%	158.7	165.3	170.5	5.9%	0.7%
Goods and services	26.0	33.7	38.7	160.1	83.3%	0.3%	86.5	90.0	93.1	-16.5%	0.4%
of which:											
Bursaries: Employees	0.2	0.1	0.7	1.0	59.6%	0.0%	1.4	1.4	1.3	9.6%	0.0%
Consultants: Business and advisory services	12.9	14.1	14.0	36.9	41.8%	0.1%	34.7	35.9	36.9	—	0.1%
Consumables: Stationery, printing and office supplies	1.2	1.4	1.5	2.8	35.2%	0.0%	2.5	2.5	2.6	-3.0%	0.0%
Travel and subsistence	7.7	11.9	14.9	19.9	37.4%	0.1%	19.4	20.0	20.6	1.1%	0.1%
Operating payments	2.8	4.5	2.6	6.1	29.5%	0.0%	6.2	6.5	6.7	2.8%	0.0%
Venues and facilities	0.0	0.2	3.7	90.4	1285.5%	0.1%	19.5	20.7	21.7	-37.8%	0.1%
Transfers and subsidies	18 880.1	20 421.1	19 096.3	22 867.6	6.6%	93.9%	22 604.9	23 411.2	24 138.8	1.8%	95.1%
Departmental agencies and accounts	17 031.3	18 713.2	17 654.2	21 008.2	7.2%	86.0%	20 642.3	21 356.8	22 020.5	1.6%	86.7%
Foreign governments and international organisations	1 847.9	1 707.0	1 441.6	1 859.4	0.2%	7.9%	1 962.6	2 054.4	2 118.3	4.4%	8.3%
Households	1.0	0.9	0.6	0.0	-68.9%	0.0%	—	—	—	-100.0%	—
Payments for capital assets	2.2	0.2	0.7	0.3	-47.1%	0.0%	2.0	2.1	2.1	88.1%	0.0%
Machinery and equipment	2.2	0.2	0.7	0.3	-47.1%	0.0%	2.0	2.1	2.1	88.1%	0.0%
Payments for financial assets	960.2	950.9	816.9	1 793.7	23.2%	5.2%	923.6	960.5	990.3	-18.0%	3.9%
Total	19 978.2	21 519.4	20 078.8	24 965.4	7.7%	100.0%	23 775.7	24 629.0	25 394.8	0.6%	100.0%
Proportion of total programme expenditure to vote expenditure	64.9%	78.4%	79.3%	71.7%	—	—	62.6%	61.7%	58.4%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	1.0	0.9	0.6	0.0	-68.9%	—	—	—	—	-100.0%	—
Employee social benefits	1.0	0.9	0.6	0.0	-68.9%	—	—	—	—	-100.0%	
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	16 080.0	17 827.9	16 809.1	19 249.7	6.2%	80.8%	19 352.4	20 083.3	20 709.6	2.5%	81.5%
Financial Sector Conduct Authority	—	8.0	—	—	—	—	—	—	—	—	—
South African Revenue Service: Operations	11 039.3	12 729.5	11 892.5	14 015.9	8.3%	57.4%	13 754.4	14 258.5	14 701.6	1.6%	57.9%
South African Revenue Service: Office of the Tax Ombud	46.5	51.2	53.5	55.9	6.3%	0.2%	58.2	60.5	62.4	3.7%	0.2%
Financial Intelligence Centre: Operations	292.3	366.4	380.6	459.8	16.3%	1.7%	477.6	498.3	513.8	3.8%	2.0%
Secret Services: Operations	4 701.9	4 672.9	4 482.4	4 718.1	0.1%	21.5%	5 062.2	5 265.9	5 431.8	4.8%	21.4%
Capital	951.3	885.3	845.1	1 758.4	22.7%	5.1%	1 290.0	1 273.5	1 310.9	-9.3%	5.2%
South African Revenue Service: Machinery and equipment	550.0	500.0	442.5	1 337.8	34.5%	3.3%	1 005.8	978.8	1 009.3	-9.0%	4.1%
Financial Intelligence Centre: Machinery and equipment	24.6	19.4	20.2	21.2	-4.9%	0.1%	22.0	22.9	23.6	3.7%	0.1%
Secret Services: Machinery and equipment	376.8	365.9	382.3	399.5	2.0%	1.8%	262.1	271.8	278.0	-11.4%	1.1%
Foreign governments and international organisations											
Current	1 668.6	1 476.7	1 266.0	1 670.7	—	7.0%	1 766.3	1 850.3	1 907.8	4.5%	7.5%
Common Monetary Area compensation	1 622.1	1 445.6	1 235.5	1 636.8	0.3%	6.9%	1 731.1	1 813.7	1 870.1	4.5%	7.3%
Collaborative Africa Budget Reform Initiative	2.6	2.8	2.7	2.7	1.5%	—	2.8	2.9	3.0	3.7%	0.0%
Commonwealth Fund for Technical Cooperation	6.4	7.0	6.3	6.6	1.0%	—	6.9	7.2	7.5	3.9%	0.0%
International Finance Facility for Immunisation	18.0	18.9	19.2	21.6	6.2%	0.1%	22.3	23.2	23.9	3.4%	0.1%
African Institute for Economic Development and Planning	1.3	1.5	1.5	1.5	6.0%	—	1.6	1.6	1.7	3.7%	0.0%
African Regional Technical Assistance Centre for Southern Africa	—	1.0	0.9	1.5	—	—	1.5	1.6	1.7	4.5%	0.0%
New Development Bank Project Preparation Fund	18.2	—	—	—	-100.0%	—	—	—	—	—	—
Capital	179.2	230.4	175.5	188.7	1.7%	0.9%	196.3	204.2	210.5	3.7%	0.8%
African Development Fund	77.7	109.4	109.2	119.4	15.4%	0.5%	123.9	128.4	131.4	3.2%	0.5%
World Bank Group	63.3	66.3	66.3	69.3	3.1%	0.3%	72.5	75.8	79.2	4.5%	0.3%
Financial Intermediary Fund	38.3	54.7	—	—	-100.0%	0.1%	—	—	—	—	

Personnel information

Table 8.9 Economic Policy and International Cooperation, Tax, Financial Regulation and Research personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)		Average: Salary level/ Total (%)		
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29				
		Economic Policy and International Cooperation, Tax, Financial Regulation and Research			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	138	6	136	126.3	0.9	141	138.8	1.0	154	158.7	1.0	151	165.3	1.1	148	170.5	1.2	1.6%	100.0%
1 – 6	3	3	3	1.1	0.4	3	1.2	0.4	4	1.6	0.4	4	1.7	0.4	3	1.4	0.5	–	2.4%
7 – 10	30	–	34	21.8	0.6	37	25.3	0.7	41	30.1	0.7	36	27.4	0.8	36	28.9	0.8	-0.7%	24.9%
11 – 12	41	–	38	36.8	1.0	40	40.5	1.0	47	50.6	1.1	48	54.5	1.1	48	57.5	1.2	6.7%	31.5%
13 – 16	64	3	61	66.6	1.1	62	71.8	1.2	62	76.4	1.2	63	81.8	1.3	61	82.7	1.4	-0.6%	41.1%

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

2. Rand million.

Programme 3: Public Finance and Budget Management

Programme purpose

Provide analysis and advice on fiscal policy and public finances, intergovernmental financial relations, and expenditure planning and priorities. Manage government's annual budget process and provide public finance management support. Facilitate high-impact government initiatives, including employment creation and the strengthening of infrastructure planning and delivery. Support the effective administration of pension, retirement and other benefits.

Objectives

- Promote growth, social development and the reduction of poverty through the implementation of sound fiscal and financial policies, and the effective, efficient and appropriate allocation of public funds annually.
- Prepare an annual national budget that gives effect to government's economic, fiscal, social and developmental goals, as expressed in the National Development Plan and government's 2024-2029 medium-term development plan, to provide fiscal policy advice by monitoring economic and fiscal trends and advising on policy options and the budget framework.
- Deepen transparency in the allocation of public finances through the annual production and publication of the Estimates of National Expenditure, Adjusted Estimates of National Expenditure, Budget Review, Medium-term Budget Policy Statement and appropriation legislation containing relevant, accurate and clear financial information and associated indicators of service delivery and performance.
- Contribute to public policy and programme development by providing support for planning, policy and programme analysis, budgeting, project management and public finance reform in provinces and municipalities on an ongoing basis.
- Promote public and private investment in infrastructure and public services on an ongoing basis by providing technical support for capital expenditure planning and project analysis, advice on financing alternatives, support for municipal development, and financial assistance for neighbourhood development projects.
- Measure the use of public financial resources by monitoring, supporting and analysing public expenditure and service delivery for social and economic development and infrastructure investment on an ongoing basis.
- Support and enable budget analysis by a broad range of stakeholders, including Parliament, on an ongoing basis by encouraging increased public participation in the budgeting process and appearing in Parliamentary committees.
- Build capacity in the public sector by providing diagnostic and advisory services and support for organisational development, specialised procurement, improved public finance management, and programme and project implementation on an ongoing basis.

- Enhance budgeting and financial management practices by strengthening public finance management capacity in municipalities and supporting provincial treasury oversight of local government financial management on an ongoing basis.
- Ensure liveable, sustainable, resilient, efficient and integrated towns and cities by promoting public and private investment in city development, integrated urban networks and neighbourhood development initiatives on an ongoing basis.
- Stimulate employment and inclusive growth by supporting innovative and partnership-based approaches to employment creation, work-seeker support and enterprise development on an ongoing basis.
- Ensure technical capacity in the local government built environment by supporting infrastructure planning and implementation in all provinces and infrastructure skills development in all municipalities on an ongoing basis.

Subprogrammes

- *Programme Management for Public Finance and Budget Management* provides support to the programme's planning, monitoring and delivery functions. Key activities include the oversight and management of processes related to the annual publication of the Medium-term Budget Policy Statement, the coordination of the annual budget and the production of the Division of Revenue Bill for the 3 spheres of government.
- *Public Finance* provides financial and budgetary analysis of government programmes, advises on policy and service delivery trends, and manages National Treasury's relations with other national departments.
- *Budget Office* is responsible for the national budget process, including the publication of the Estimates of National Expenditure, Adjusted Estimates of National Expenditure, Budget Review and Medium-term Budget Policy Statement. This subprogramme also leads the budget reform programme, coordinates international technical assistance and donor funding, compiles public finance statistics, provides fiscal policy advice, provides advice on public service remuneration and pension arrangements, and ensures the effective administration of pension, retirement and other benefits.
- *Intergovernmental Relations* coordinates fiscal relations between national, provincial and local government; promotes sound provincial and municipal budgetary planning, reporting and financial management; and provides support for government with the aim of promoting improved infrastructure planning and management to support service delivery targets in all spheres of government.
- *Financial and Fiscal Commission* facilitates the annual transfer payment to the Financial and Fiscal Commission, which provides independent, objective, impartial and unbiased advice to all 3 spheres of government on the division of revenue, as well as advice on the enactment of legislation pertaining to provincial taxes, municipal fiscal powers and functions, and provincial and municipal loans.
- *Facilitation of Conditional Grants* facilitates conditional grants administered by National Treasury aimed at strengthening public and private investment in improved living and working conditions in townships, and creating spatially resilient, efficient and integrated towns and cities. Funds disbursed through these grants are also intended to promote accelerated and inclusive development in major urban areas through better governance and built environment planning, improved human settlements and public transport management, local economic development, environmental sustainability and climate resilience.
- *Catalytic Infrastructure and Development Support Programme* provides technical assistance and support to National Treasury, provincial treasuries and municipalities by assigning professional advisers with experience and expertise in municipal financial management to facilitate key reforms and skills transfer through the municipal finance improvement programme. Activities in this subprogramme also help to develop capacity in infrastructure planning and project management.
- *Government Technical Advisory Centre* provides technical consulting services, specialised procurement and project management support, infrastructure advice and knowledge management to support the efficient, effective and transparent management of public finances. This subprogramme also includes the Jobs Fund, which facilitates employment creation as it seeks to support innovative and partnership-based approaches to sustainable employment creation; provide work-seeker support and enterprise development; and support research on employment, income distribution and inclusive growth.

Expenditure trends and estimates

Table 8.10 Public Finance and Budget Management expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme Management for Public Finance and Budget Management	18.5	19.9	17.9	44.2	33.8%	0.5%	49.4	51.0	55.8	8.1%	0.4%
Public Finance	74.4	76.1	79.5	79.8	2.3%	1.7%	82.1	85.3	88.0	3.3%	0.6%
Budget Office	123.4	129.7	134.2	134.3	2.9%	2.8%	147.9	154.5	153.5	4.6%	1.1%
Intergovernmental Relations	181.2	143.8	184.3	251.2	11.5%	4.1%	291.4	302.4	314.4	7.8%	2.2%
Financial and Fiscal Commission	63.8	59.1	60.3	63.0	-0.5%	1.3%	65.5	68.1	70.2	3.7%	0.5%
Facilitation of Conditional Grants	2 379.6	2 384.6	2 424.0	4 395.9	22.7%	62.9%	10 245.6	11 065.3	13 562.7	45.6%	83.4%
Catalytic Infrastructure and Development Support Programme	741.5	567.2	628.7	987.7	10.0%	15.9%	1 103.9	1 204.7	1 229.6	7.6%	8.5%
Government Technical Advisory Centre	765.6	653.7	120.7	432.4	-17.3%	10.7%	452.4	470.5	485.1	3.9%	3.4%
Total	4 348.1	4 034.1	3 649.4	6 388.4	13.7%	100.0%	12 438.2	13 401.8	15 959.4	35.7%	100.0%
Change to 2025 Budget estimate				–			7 633.1	8 465.4	10 801.4		
Economic classification											
Current payments	899.2	799.0	1 090.0	1 512.9	18.9%	23.3%	1 597.8	1 764.4	1 818.7	6.3%	12.4%
Compensation of employees	229.0	251.2	263.7	281.1	7.1%	5.6%	293.1	306.2	315.8	4.0%	2.2%
Goods and services of which:	670.2	547.8	826.3	1 231.8	22.5%	17.8%	1 304.8	1 458.2	1 503.0	6.9%	10.2%
Bursaries: Employees	1.1	0.8	1.1	1.6	14.1%	0.0%	2.1	2.3	2.4	14.8%	0.0%
Computer services	1.3	4.2	3.8	4.3	48.6%	0.1%	4.7	2.0	5.3	6.9%	0.0%
Consultants: Business and advisory services	658.3	532.0	311.4	560.6	-5.2%	11.2%	484.1	607.5	622.7	3.6%	4.1%
Inventory: Other supplies	–	–	500.0	650.0	–	6.2%	795.9	827.6	853.1	9.5%	5.9%
Travel and subsistence	5.6	5.8	5.8	8.7	15.8%	0.1%	10.1	11.1	11.6	10.0%	0.1%
Operating payments	2.1	1.1	1.2	1.7	-8.1%	0.0%	2.3	1.9	1.9	5.3%	0.0%
Transfers and subsidies	3 445.0	3 233.0	2 558.0	4 874.9	12.3%	76.6%	10 838.5	11 635.4	14 138.5	42.6%	87.6%
Provinces and municipalities	2 379.6	2 384.6	2 424.0	4 395.9	22.7%	62.9%	10 245.6	11 065.3	13 562.7	45.6%	83.4%
Departmental agencies and accounts	139.5	135.3	133.0	138.1	-0.3%	3.0%	143.9	149.3	153.1	3.5%	1.1%
Public corporations and private enterprises	924.6	712.8	–	340.6	-28.3%	10.7%	448.8	420.4	422.5	7.4%	3.1%
Households	1.4	0.4	1.0	0.3	-43.0%	0.0%	0.3	0.3	0.3	3.7%	0.0%
Payments for capital assets	3.9	2.0	1.4	0.6	-45.7%	0.0%	1.9	2.0	2.1	50.3%	0.0%
Machinery and equipment	3.9	2.0	1.4	0.6	-45.7%	0.0%	1.9	2.0	2.1	50.3%	0.0%
Payments for financial assets	0.0	0.1	0.0	–	-100.0%	0.0%	–	–	–	–	–
Total	4 348.1	4 034.1	3 649.4	6 388.4	13.7%	100.0%	12 438.2	13 401.8	15 959.4	35.7%	100.0%
Proportion of total programme expenditure to vote expenditure	14.1%	14.7%	14.4%	18.3%	–	–	32.8%	33.6%	36.7%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	1.1	0.4	1.0	0.3	-38.9%	–	0.3	0.3	0.3	3.7%	0.0%
Employee social benefits	1.1	0.4	1.0	0.3	-38.9%	–	0.3	0.3	0.3	3.7%	0.0%
Other transfers to households											
Current	0.3	–	–	–	-100.0%	–	–	–	–	–	–
Employee social benefits	0.3	–	–	–	-100.0%	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	139.5	135.3	133.0	138.1	-0.3%	3.0%	143.9	149.3	153.1	3.5%	1.1%
Financial and Fiscal Commission	63.8	59.1	60.3	63.0	-0.5%	1.3%	65.5	68.1	70.2	3.7%	0.5%
Government Technical Advisory Centre: Support on infrastructure planning	22.7	23.5	72.7	21.7	-1.4%	0.8%	22.8	23.9	25.0	4.7%	0.2%
Government Technical Advisory Centre	52.9	52.7	–	53.5	0.3%	0.9%	55.5	57.3	57.9	2.7%	0.4%

Table 8.10 Public Finance and Budget Management expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Public corporations and private enterprises											
Other transfers to public corporations											
Current	288.8	198.8	–	40.0	-48.3%	2.9%	133.9	91.2	83.0	27.5%	0.7%
Development Bank of Southern Africa	95.0	–	–	–	-100.0%	0.5%	–	–	–	–	–
Development Bank of Southern Africa: Support to the Infrastructure Fund	41.8	46.3	–	40.0	-1.5%	0.7%	39.8	41.4	42.7	2.2%	0.3%
Development Bank of Southern Africa: Support to the Infrastructure Fund social housing programme	152.0	152.5	–	–	-100.0%	1.7%	–	–	–	–	–
Development Bank of Southern Africa: Just energy transition investment plan	–	–	–	–	–	–	40.0	–	–	–	0.1%
Development Bank of Southern Africa: Support to the Infrastructure Fund operations - eThekweni Non-Revenue Water (NRW) Project	–	–	–	–	–	–	54.1	49.8	40.3	–	0.3%
Other transfers to private enterprises											
Current	635.8	514.0	–	300.6	-22.1%	7.9%	314.9	329.2	339.5	4.1%	2.4%
Various institutions: Jobs Fund	635.8	514.0	–	300.6	-22.1%	7.9%	314.9	329.2	339.5	4.1%	2.4%
Provinces and municipalities											
Municipal bank accounts											
Current	566.4	568.6	582.2	589.7	1.4%	12.5%	613.5	638.0	657.8	3.7%	4.6%
Local government financial management grant	566.4	568.6	582.2	589.7	1.4%	12.5%	613.5	638.0	657.8	3.7%	4.6%
Capital	1 813.2	1 816.0	1 841.8	3 806.2	28.0%	50.4%	9 632.1	10 427.3	12 904.8	50.2%	78.9%
Programme and project preparation support grant	360.9	318.7	385.8	–	-100.0%	5.8%	–	–	–	–	–
Neighbourhood development partnership grant	1 293.1	1 346.0	1 290.6	542.4	-25.1%	24.3%	428.0	262.7	66.4	-50.3%	1.8%
Infrastructure skills development grant	159.2	151.4	165.4	172.8	2.8%	3.5%	179.8	186.9	192.7	3.7%	1.3%
Urban development financing grant	–	–	–	2 641.1	–	14.3%	9 024.4	9 977.7	12 645.7	68.5%	75.7%
Public employment programme	–	–	–	450.0	–	2.4%	–	–	–	-100.0%	–

Personnel information

Table 8.11 Public Finance and Budget Management personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)						
Number of funded posts	Number of posts additional to the establishment		Actual		Revised estimate			Medium-term expenditure estimate														
			2024/25			2025/26			2026/27			2027/28			2028/29							
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Public Finance and Budget Management			282	6	260	263.7	1.0	261	280.0	1.1	260	293.1	1.1	258	306.2	1.2	251	315.8	1.3	-1.2%	100.0%	
Salary level	6	5	9	2.7	0.3	9	2.9	0.3	9	3.1	0.3	9	3.2	0.4	9	3.4	0.4	9	3.6	0.4	-	3.5%
1 – 6	83	1	77	47.7	0.6	77	50.7	0.7	81	57.0	0.7	80	59.7	0.8	78	62.2	0.8	76	64.7	0.8	0.4%	31.0%
7 – 10	105	–	98	106.7	1.1	100	115.5	1.2	95	115.6	1.2	95	121.9	1.3	90	122.1	1.4	87	122.3	1.4	-3.3%	36.4%
11 – 12	88	–	76	106.5	1.4	75	110.9	1.5	76	117.3	1.6	74	121.4	1.6	74	128.0	1.7	72	130.5	1.7	-0.5%	29.1%
13 – 16																						

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

2. Rand million.

Programme 4: Asset and Liability Management

Programme purpose

Manage government's annual funding programme in a manner that ensures prudent cash management and an optimal portfolio of debt and other fiscal obligations. Promote and enforce the prudent financial management of state-owned entities through financial analysis and oversight.

Objectives

- Exercise oversight of state-owned entities on an ongoing basis by:
 - reviewing their corporate plans and annual financial statements
 - coordinating their borrowing programmes
 - tracking their progress on capital expenditure programmes
 - reviewing their applications for funding, guarantees and borrowing limits in terms of the Public Finance Management Act (1999), and monitoring progress.
- Meet government's annual gross borrowing requirement, consisting of the budget deficit and maturing debt, by sourcing funds from domestic and international markets and servicing government's debt optimally.
- Ensure that government's liquidity requirements are consistently met within credit risk guidelines by managing cash effectively and making sound cash flow forecasts on an ongoing basis.
- Minimise and mitigate risks emanating from government's fiscal obligations to develop and maintain a risk management framework for government's debt and contingent liabilities by implementing debt management strategies that minimise government's exposure to adverse risk on an ongoing basis.

Subprogrammes

- *Programme Management for Asset and Liability Management* provides support for planning, monitoring and delivering the programme's activities.
- *State-owned Entities Oversight* oversees and enables state-owned entities to meet government's policy objectives in a financially and fiscally sustainable manner that promotes sound corporate governance.
- *Liability Management* manages the provision of liability management services. This subprogramme manages domestic and foreign debt, contributes to the development of financial markets, and maintains sound investor relations.
- *Financial Operations* provides for government's short-term funding needs, the prudent management of cash, the efficient accounting of debt and investment transactions in government, and quality information related to the subprogramme's operations. This subprogramme also invests government's surplus cash to service its debt portfolio and cash operations.
- *Strategy and Risk Management* develops and maintains a risk management framework for government's debt and contingent liabilities, and implements debt management strategies that minimise its exposure to adverse risk.
- *Public Entities Shareholder Oversight* manages the provision of oversight governance to public entities.

Expenditure trends and estimates

Table 8.12 Asset and Liability Management expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million				2025/26	2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Programme Management for Asset and Liability Management	18.8	51.5	27.6	50.5	39.1%	1.9%	48.3	45.7	48.9	-1.1%	25.8%
State-owned Entities Oversight	5 148.8	540.1	42.0	1 845.1	-29.0%	94.7%	47.0	48.0	49.5	-70.1%	26.1%
Liability Management	20.5	23.1	25.2	25.3	7.2%	1.2%	27.4	29.0	29.9	5.7%	15.6%
Financial Operations	27.9	31.3	31.6	30.9	3.5%	1.5%	38.0	36.4	40.0	9.0%	20.6%
Strategy and Risk Management	9.5	10.4	11.5	14.5	15.4%	0.6%	16.3	17.6	18.1	7.5%	9.4%
Public Entities Shareholder Oversight	1.7	2.6	2.7	4.8	39.9%	0.1%	4.7	4.8	4.9	1.0%	2.6%
Total	5 227.2	658.9	140.7	1 971.1	-27.8%	100.0%	181.6	181.3	191.2	-54.0%	100.0%
Change to 2025				–			10.9	13.8	16.2		
Budget estimate											

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	114.5	157.6	138.8	170.9	14.3%	7.3%	181.2	180.9	190.8	3.7%	99.8%
Compensation of employees	85.6	91.6	99.3	109.6	8.6%	4.8%	117.3	124.1	128.0	5.3%	66.7%
Goods and services	28.9	66.0	39.5	61.3	28.5%	2.4%	63.8	56.7	62.8	0.8%	33.1%
of which:						—					—
Audit costs: External	1.3	1.2	1.4	1.7	7.8%	0.1%	1.6	1.6	1.7	0.7%	0.9%
Bursaries: Employees	1.2	1.1	1.2	1.4	5.1%	0.1%	1.4	1.1	1.1	-8.8%	0.7%
Computer services	10.8	13.4	12.6	9.1	-5.8%	0.6%	14.2	11.0	13.9	15.4%	7.1%
Consultants: Business and advisory services	12.8	46.5	20.9	44.2	51.3%	1.6%	41.2	38.2	41.2	-2.4%	21.7%
Operating leases	0.2	0.2	0.2	0.5	35.5%	0.0%	0.4	0.4	0.4	-4.9%	0.2%
Travel and subsistence	1.7	3.0	2.6	3.1	21.0%	0.1%	3.6	3.0	3.1	0.2%	1.7%
Transfers and subsidies	0.7	0.2	0.4	0.2	-29.7%	0.0%	—	—	—	-100.0%	—
Households	0.7	0.2	0.4	0.2	-29.7%	0.0%	—	—	—	-100.0%	—
Payments for capital assets	1.1	1.0	1.4	—	-100.0%	0.0%	0.4	0.5	0.5	—	0.2%
Machinery and equipment	1.1	1.0	1.4	—	-100.0%	0.0%	0.4	0.5	0.5	—	0.2%
Payments for financial assets	5 110.9	500.1	—	1 800.0	-29.4%	92.7%	—	—	—	-100.0%	—
Total	5 227.2	658.9	140.7	1 971.1	-27.8%	100.0%	181.6	181.3	191.2	-54.0%	100.0%
Proportion of total programme expenditure to vote expenditure	17.0%	2.4%	0.6%	5.7%	—	—	0.5%	0.5%	0.4%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.7	0.2	0.4	0.2	-29.7%	—	—	—	—	-100.0%	—
Employee social benefits	0.7	0.2	0.4	0.2	-29.7%	—	—	—	—	-100.0%	—

Table 8.13 Asset and Liability Management personnel numbers and cost by salary level¹

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

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Objectives

- Ensure sound financial management systems to meet the requirements of the Public Finance Management Act (1999) and the Municipal Finance Management Act (2003) by:
 - reviewing and monitoring the implementation of the acts and related regulations and instructions on an ongoing basis
 - overseeing reforms to the legislative framework regarding their relevance to best practices on an ongoing basis
 - supporting government's efforts in building capacity and providing support to all spheres of government on norms and standards related to accounting and reporting, internal auditing and risk management on an ongoing basis
 - maintaining and modernising government's transversal financial systems, including providing reliable, efficient and effective support and user training, over the medium term
 - enforcing compliance with sound systems of financial management and internal control through special investigations to reduce fraud and corruption on an ongoing basis
 - improving the effectiveness of the Office of the Accountant-General through various stakeholder and capacity-building programmes on an ongoing basis.
- Modernise government's supply chain management system over the medium term by:
 - introducing policy reforms to ensure that all procuring government institutions implement a single supply chain management policy
 - providing training solutions to bridge the skills gap for existing and future supply chain management practitioners.

Subprogrammes

- *Programme Management for Financial Governance, Reporting and Supply Chain Systems Management* supports the planning, coordination and monitoring of the programme's deliverables such as modernising and automating financial management systems; and facilitates accountability and governance in the public sector, especially in terms of financial management.
- *Chief Procurement Office* manages policy and legislative formulation for procurement systems in government; aims to modernise the state procurement system to be fair, transparent, competitive and cost effective; and enables the efficient, economic, effective and transparent use of financial and other resources, including state assets, for improved service delivery. This subprogramme also promotes, supports and enforces the transparent and effective management of state procurement and the sound stewardship of government assets and resources.
- *Financial Systems* maintains and improves existing financial management, supply chain and human resources systems and develops and implements modern, automated systems to replace outdated systems across national and provincial departments.
- *Financial Reporting for National Accounts* is responsible for accounting for the National Revenue Fund and the Reconstruction and Development Programme Fund, providing banking services to national government and support for all spheres of government in implementing financial reporting frameworks, and preparing consolidated financial statements.
- *Financial Management Policy and Compliance Improvement* improves financial management and develops financial management regulatory frameworks with local and international best practice; develops and implements accounting policies; and improves government's financial management, risk management and internal audit capacity.
- *Audit Statutory Bodies* makes transfers to the Auditor-General of South Africa for the implementation of amendments to the Public Audit Act (2004).
- *Service Charges: Commercial Banks* makes transfer payments for bank charges for the deposit accounts of all government departments.

Expenditure trends and estimates

Table 8.14 Financial Governance, Reporting and Supply Chain Management Systems expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
	2022/23	2023/24	2024/25		2025/26	Average: Expenditure/Total (%)	2026/27	2027/28	2028/29	2025/26 - 2028/29	Average: Expenditure/Total (%)
R million											
Programme Management for Financial Governance, Reporting and Supply Chain Systems Management	41.8	58.3	60.7	66.7	16.9%	7.6%	139.6	122.1	114.4	19.7%	12.6%
Chief Procurement Office	73.6	79.2	86.8	88.4	6.3%	10.9%	92.9	96.5	99.6	4.0%	9.7%
Financial Systems	317.6	333.8	347.1	370.8	5.3%	45.5%	385.7	409.3	603.0	17.6%	46.9%
Financial Reporting for National Accounts	111.3	114.4	116.7	140.2	8.0%	16.0%	148.2	155.8	160.6	4.6%	15.6%
Financial Management Policy and Compliance Improvement	122.2	118.9	122.8	136.5	3.8%	16.6%	145.1	151.3	155.7	4.5%	15.2%
Audit Statutory Bodies	50.0	50.0	—	—	-100.0%	3.3%	—	—	—	—	—
Service Charges: Commercial Banks	0.2	0.3	0.3	0.4	14.6%	0.0%	0.4	0.4	0.4	3.7%	0.0%
Total	716.7	754.9	734.4	803.1	3.9%	100.0%	911.9	935.3	1 133.7	12.2%	100.0%
Change to 2025 Budget estimate				—			81.4	54.7	213.5		
Economic classification											
Current payments	597.2	633.2	665.5	732.2	7.0%	87.3%	837.1	855.0	1 048.0	12.7%	91.9%
Compensation of employees	213.1	225.9	236.5	265.9	7.7%	31.3%	283.8	297.4	306.7	4.9%	29.8%
Goods and services	384.1	407.3	429.1	466.3	6.7%	56.1%	553.3	557.5	741.3	16.7%	62.1%
of which:						—					—
Audit costs: External	5.1	6.7	6.7	10.4	26.6%	1.0%	10.8	11.3	11.6	3.7%	1.1%
Bursaries: Employees	1.2	1.9	1.4	3.5	41.5%	0.3%	3.5	3.8	3.7	1.8%	0.4%
Computer services	292.3	303.8	322.8	341.3	5.3%	41.9%	350.2	369.4	559.3	17.9%	42.9%
Consultants: Business and advisory services	75.4	86.3	88.2	93.3	7.4%	11.4%	167.2	150.4	143.8	15.5%	15.5%
Travel and subsistence	5.4	3.1	3.7	7.6	11.6%	0.7%	9.8	10.6	10.6	12.0%	1.0%
Operating payments	0.9	1.5	1.3	1.7	20.5%	0.2%	1.9	1.9	2.0	5.7%	0.2%
Transfers and subsidies	112.5	112.4	64.2	67.3	-15.8%	11.8%	70.6	73.4	75.7	4.0%	7.4%
Departmental agencies and accounts	110.3	110.5	62.2	65.0	-16.1%	11.6%	68.6	71.3	73.5	4.2%	7.2%
Households	2.3	1.9	2.0	2.2	-0.3%	0.3%	2.0	2.1	2.2	-1.2%	0.2%
Payments for capital assets	6.9	9.2	4.6	3.6	-19.7%	0.8%	4.1	7.0	10.0	40.8%	0.7%
Machinery and equipment	6.9	9.2	4.1	3.6	-19.7%	0.8%	4.1	7.0	10.0	40.8%	0.7%
Software and other intangible assets	—	—	0.4	—	—	0.0%	—	—	—	—	—
Payments for financial assets	0.0	0.1	0.0	—	-100.0%	0.0%	—	—	—	—	—
Total	716.7	754.9	734.4	803.1	3.9%	100.0%	911.9	935.3	1 133.7	12.2%	100.0%
Proportion of total programme expenditure to vote expenditure	2.3%	2.7%	2.9%	2.3%	—	—	2.4%	2.3%	2.6%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	1.6	1.9	2.0	2.1	10.3%	0.3%	2.0	2.1	2.2	0.9%	0.2%
Employee social benefits	1.6	1.9	2.0	2.1	10.3%	0.3%	2.0	2.1	2.2	0.9%	0.2%
Other transfers to households											
Current	0.7	—	—	0.1	-41.3%	—	—	—	—	-100.0%	—
Bursaries for non-employees	0.7	—	—	0.1	-41.3%	—	—	—	—	-100.0%	—
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	110.3	110.5	62.2	65.0	-16.1%	11.6%	68.6	71.3	73.5	4.2%	7.2%
Accounting Standards Board	14.6	14.6	14.8	15.5	2.1%	2.0%	17.1	17.8	18.3	5.7%	1.8%
Independent Regulatory Board for Auditors	45.7	45.9	47.4	49.5	2.7%	6.3%	51.5	53.6	55.2	3.7%	5.4%
Auditor-General of South Africa	50.0	50.0	—	—	-100.0%	3.3%	—	—	—	—	—

Programmes/Objectives/Activities

Table 8.17 Accounting Standards Board expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)		Average: Expenditure/ Total (%)			Medium-term expenditure estimate			Average growth rate (%)		Average: Expenditure/ Total (%)	
	2022/23	2023/24	2024/25		2025/26	2022/23 - 2025/26	2026/27	2027/28	2028/29				2025/26 - 2028/29	2026/27 - 2028/29		
R million																
Administration	12.2	13.7	15.4		20.5	19.0%	100.0%	17.2	17.9	18.4			-3.6%	100.0%		
Total	12.2	13.7	15.4		20.5	19.0%	100.0%	17.2	17.9	18.4			-3.6%	100.0%		

Statements of financial performance, cash flow and financial position

Table 8.18 Accounting Standards Board statements of financial performance, cash flow and financial position

Statement of financial performance																
	Audited outcome			Revised estimate	Average growth rate (%)		Average: Expenditure/ Total (%)			Medium-term expenditure estimate			Average growth rate (%)		Average: Expenditure/ Total (%)	
	2022/23	2023/24	2024/25		2025/26	2022/23 - 2025/26	2026/27	2027/28	2028/29				2025/26 - 2028/29	2026/27 - 2028/29		
R million																
Revenue																
Non-tax revenue	0.3	0.7	0.6		0.1	-27.1%	2.9%	0.1	0.1	0.1			-1.0%	0.7%		
Other non-tax revenue	0.3	0.7	0.6		0.1	-27.1%	2.9%	0.1	0.1	0.1			-1.0%	0.7%		
Transfers received	12.8	13.5	14.6		20.4	16.7%	97.1%	17.1	17.8	18.3			-3.6%	99.3%		
Total revenue	13.2	14.2	15.3		20.5	15.9%	100.0%	17.2	17.9	18.4			-3.6%	100.0%		
Expenses																
Current expenses	12.2	13.7	15.4		20.5	19.0%	100.0%	17.2	17.9	18.4			-3.6%	100.0%		
Compensation of employees	9.4	9.7	11.3		11.6	7.1%	67.8%	12.2	12.8	13.4			4.9%	71.6%		
Goods and services	2.7	4.0	4.1		8.9	49.2%	31.8%	4.9	5.0	4.9			-17.6%	27.9%		
Depreciation	0.1	0.0	0.0		0.1	-3.2%	0.4%	0.1	0.1	0.1			4.6%	0.5%		
Total expenses	12.2	13.7	15.4		20.5	19.0%	100.0%	17.2	17.9	18.4			-3.6%	100.0%		
Surplus/(Deficit)	-	-	(0.1)		-	-	-	-	-	-			-	-		
Cash flow statement																
Cash flow from operating activities	3.4	(0.2)	(0.7)		0.0	-89.0%	100.0%	(0.0)	(0.0)	(0.0)			-289.7%	100.0%		
Receipts																
Transfers received	14.6	14.6	14.8		15.5	2.1%	100.0%	17.1	17.8	18.3			5.7%	100.0%		
Financial transactions in assets and liabilities	0.0	0.0	0.0		-	-100.0%	-	-	-	-			-	-		
Total receipts	14.6	14.6	14.8		15.5	2.0%	100.0%	17.1	17.8	18.3			5.7%	100.0%		
Payment																
Current payments	11.2	14.9	15.5		15.5	11.5%	100.0%	17.1	17.8	18.3			5.7%	100.0%		
Compensation of employees	8.5	10.2	11.2		11.6	11.1%	72.7%	12.2	12.8	13.4			4.9%	72.0%		
Goods and services	2.7	4.7	4.3		3.9	13.0%	27.3%	4.9	5.0	4.9			8.3%	28.0%		
Total payments	11.2	14.9	15.5		15.5	11.5%	100.0%	17.1	17.8	18.3			5.7%	100.0%		
Net cash flow from investing activities	0.3	0.7	0.5		(0.0)	-123.9%	100.0%	0.1	0.1	(0.1)			148.3%	100.0%		
Acquisition of property, plant, equipment and intangible assets	(0.0)	(0.0)	(0.1)		(0.1)	126.8%	-22.4%	-	-	(0.2)			12.6%	-120.2%		
Other flows from investing activities	0.3	0.7	0.6		0.1	-26.6%	122.4%	0.1	0.1	0.1			-1.1%	220.2%		
Net increase/(decrease) in cash and cash equivalents	3.7	0.4	(0.2)		0.0	-100.0%	100.0%	0.1	0.1	(0.1)			-	100.0%		
Statement of financial position																
Carrying value of assets	0.1	0.1	0.2		0.1	7.3%	2.4%	0.1	0.0	0.2			11.3%	14.3%		
of which:																
Acquisition of assets	(0.0)	(0.0)	(0.1)		(0.1)	126.8%	100.0%	-	-	(0.2)			12.6%	100.0%		
Receivables and prepayments	0.1	0.8	0.8		-	-100.0%	8.1%	-	-	-			-	-		
Cash and cash equivalents	5.7	6.1	5.9		0.5	-55.2%	89.5%	0.5	0.5	0.5			-0.7%	85.7%		
Total assets	5.8	6.9	6.9		0.6	-52.4%	100.0%	0.6	0.6	0.7			1.8%	100.0%		
Accumulated surplus/(deficit)	1.3	1.7	1.5		0.1	-62.5%	22.5%	0.0	(0.1)	0.1			18.2%	2.7%		
Capital reserve fund	3.0	4.2	4.4		-	-100.0%	56.9%	-	-	-			-	-		
Trade and other payables	0.2	0.3	0.1		0.2	-11.3%	4.0%	0.2	0.2	0.2			-2.1%	27.6%		
Provisions	1.3	0.8	0.9		0.4	-32.9%	16.6%	0.4	0.4	0.4			-	69.7%		
Total equity and liabilities	5.8	6.9	6.9		0.6	-52.4%	100.0%	0.6	0.6	0.7			1.8%	100.0%		

Personnel information

Table 8.19 Accounting Standards Board personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved posts on establishment	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Accounting Standards Board																			
Salary level	7	7	7	11.3	1.6	7	11.6	1.7	7	12.2	1.7	7	12.8	1.8	7	13.4	1.9	–	100.0%
7 – 10	1	1	1	0.5	0.5	1	0.5	0.5	1	0.5	0.5	1	0.5	0.5	1	0.5	0.5	–	14.3%
11 – 12	1	1	1	1.0	1.0	1	1.0	1.0	1	1.1	1.1	1	1.1	1.1	1	1.2	1.2	–	14.3%
13 – 16	4	4	4	6.8	1.7	4	7.1	1.8	4	7.4	1.9	4	7.8	1.9	4	8.1	2.0	–	57.1%
17 – 22	1	1	1	2.9	2.9	1	3.1	3.1	1	3.2	3.2	1	3.4	3.4	1	3.5	3.5	–	14.3%

1. Rand million.

Development Bank of Southern Africa

Selected performance indicators

Table 8.20 Development Bank of Southern Africa performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Cost-to-income ratio (bank wide) per year	Administration	Increased infrastructure investment, access and efficiency	23% (R1.6bn/ R6.9bn)	19% (R1.7bn/ R8.8bn)	22% (R1.9bn/ R8.8bn)	25%	25%	25%	25%
Total value of disbursements to infrastructure-related projects per year	Development finance		R12.7bn	R17bn	R17.5bn	R15.5bn	R20bn	R22bn	R24bn
Value of bank-wide net profit/(loss) per year	Development finance		R5.2bn	R4.7bn	R5.3bn	R4.8bn	R5bn	R5.2bn	R5.7bn
Net interest as percentage of interest income per year	Development finance		61% (R6.5bn/ R10.7bn)	59% (R7.7bn/ R13bn)	62% (R8.4bn/ R13.5bn)	60%	60%	61%	61%
Net interest margin per year	Development finance		7% (R6.5bn/ R98.1bn)	7% (R7.7bn/ R107.5bn)	7% (R8.4bn/ R114bn)	8%	8%	8%	8%

Entity overview

The Development Bank of Southern Africa was reconstituted in terms of the Development Bank of Southern Africa Act (1997) as a development finance institution with the primary purpose of promoting economic development and growth. The bank also promotes the development of human resources and the building of institutional capacity by mobilising financial and other resources from the national and international private and public sectors. In doing so, it funds sustainable development projects and programmes in South Africa and other southern African countries.

The bank will continue to actively seek infrastructure development opportunities in Africa, particularly in the Southern African Development Community region, in sectors such as energy, transport and logistics, water and sanitation, ICT, health, human settlements and education.

To create sustainable living conditions and improve quality of life, the bank will focus on supporting the development of infrastructure in municipalities over the medium term to address backlogs and expedite the delivery of essential social services. To this end, the bank has set aside R555 million over the period ahead for the development of infrastructure projects in 20 selected under-resourced municipalities, including the provision of planning and implementation support.

Expenditure is expected to increase at an average annual rate of 6.9 per cent, from R9.6 billion in 2025/26 to R11.7 billion in 2028/29. Spending on interest, dividends and rent on land accounts for an estimated 53.1 per cent (R17.5 billion) of expenditure over the period ahead. Compensation of employees is expected to increase at an average annual rate of 12 per cent, from R1.2 billion in 2025/26 to R1.7 billion in 2028/29, as the

bank's number of personnel is set to increase from 678 to 783 over the same period. The bank derives its revenue mainly through interest on investments and fees. Revenue is expected to increase at an average annual rate of 6.4 per cent, from R14.4 billion in 2025/26 to R17.3 billion in 2028/29.

Programmes/Objectives/Activities

Table 8.21 Development Bank of Southern Africa expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	1 329.4	1 458.5	1 386.1	1 779.9	10.2%	17.4%	2 481.0	2 613.8	2 773.9	15.9%	23.8%
Development finance	5 453.0	7 358.4	6 845.5	7 477.1	11.1%	79.3%	7 498.8	8 064.3	8 582.8	4.7%	73.1%
Non-financing development activities	233.1	276.4	285.8	337.9	13.2%	3.3%	301.2	332.6	367.1	2.8%	3.0%
Total	7 015.5	9 093.3	8 517.5	9 595.0	11.0%	100.0%	10 281.0	11 010.7	11 723.8	6.9%	100.0%

Statements of financial performance, cash flow and financial position

Table 8.22 Development Bank of Southern Africa statements of financial performance, cash flow and financial position

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	11 936.6	13 543.3	13 789.1	14 360.2	6.4%	98.9%	14 996.0	16 181.3	17 281.0	6.4%	99.7%
Sale of goods and services other than capital assets	334.7	376.0	356.7	427.8	8.5%	2.8%	496.7	585.0	690.9	17.3%	3.6%
Other non-tax revenue	11 601.9	13 167.3	13 432.4	13 932.3	6.3%	96.2%	14 499.2	15 596.3	16 590.1	6.0%	96.0%
Transfers received	288.8	198.8	47.3	40.0	-48.3%	1.1%	79.8	41.4	42.7	2.2%	0.3%
Total revenue	12 225.5	13 742.1	13 836.4	14 400.2	5.6%	100.0%	15 075.8	16 222.7	17 323.7	6.4%	100.0%
Expenses											
Current expenses	6 610.8	8 768.3	8 291.4	9 243.4	11.8%	96.2%	9 579.4	10 285.5	10 882.2	5.6%	93.1%
Compensation of employees	899.5	977.6	1 058.7	1 178.7	9.4%	12.0%	1 333.1	1 489.3	1 654.6	12.0%	13.6%
Goods and services	1 517.4	2 508.4	2 121.1	2 439.1	17.1%	25.1%	2 749.4	2 879.3	2 946.0	6.5%	26.0%
Depreciation	31.6	42.6	42.7	45.6	13.1%	0.5%	55.1	55.6	56.2	7.2%	0.5%
Interest, dividends and rent on land	4 162.3	5 239.7	5 068.9	5 579.9	10.3%	58.6%	5 441.8	5 861.2	6 225.3	3.7%	53.1%
Transfers and subsidies	404.7	325.0	226.0	351.6	-4.6%	3.8%	701.6	725.2	841.6	33.8%	6.9%
Total expenses	7 015.5	9 093.3	8 517.5	9 595.0	11.0%	100.0%	10 281.0	11 010.7	11 723.8	6.9%	100.0%
Surplus/(Deficit)	5 210.0	4 648.8	5 318.9	4 805.2	-2.7%		4 794.8	5 212.0	5 599.9	5.2%	
Cash flow statement											
Cash flow from operating activities	5 411.3	5 639.1	6 681.8	6 914.6	8.5%	100.0%	7 259.4	7 721.7	8 115.4	5.5%	100.0%
Receipts											
Non-tax receipts	10 128.6	11 260.5	12 702.4	14 393.0	12.4%	98.6%	14 966.2	16 131.5	17 109.9	5.9%	99.5%
Sales of goods and services other than capital assets	334.7	376.0	356.7	427.8	8.5%	3.0%	496.7	585.0	690.9	17.3%	3.7%
Other tax receipts	9 793.9	10 884.4	12 345.7	13 965.2	12.6%	95.5%	14 469.5	15 546.5	16 418.9	5.5%	95.9%
Transfers received	288.8	198.8	47.3	40.0	-48.3%	1.2%	79.8	41.4	42.7	2.2%	0.3%
Financial transactions in assets and liabilities	30.6	35.0	40.7	30.8	0.3%	0.3%	24.2	14.3	19.4	-14.3%	0.1%
Total receipts	10 447.9	11 494.2	12 790.4	14 463.8	11.5%	100.0%	15 070.2	16 187.2	17 171.9	5.9%	100.0%
Payment											
Current payments	5 036.6	5 855.1	6 032.6	7 549.3	14.4%	99.7%	7 810.8	8 465.5	9 056.5	6.3%	100.0%
Compensation of employees	899.5	977.6	1 058.7	1 178.7	9.4%	16.8%	1 333.1	1 489.3	1 654.6	12.0%	17.7%
Goods and services	635.2	566.1	507.0	790.6	7.6%	10.2%	1 035.9	1 114.9	1 176.6	14.2%	13.1%
Interest and rent on land	3 501.9	4 311.4	4 466.9	5 579.9	16.8%	72.8%	5 441.8	5 861.2	6 225.3	3.7%	69.2%
Payments for financial assets	-	-	76.0	-	-	0.3%	-	-	-	-	-
Total payments	5 036.6	5 855.1	6 108.6	7 549.3	14.4%	100.0%	7 810.8	8 465.5	9 056.5	6.3%	100.0%

Table 8.22 Development Bank of Southern Africa statements of financial performance, cash flow and financial position (continued)

Cash flow statement						Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate	Average growth rate (%)		Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Net cash flow from advancing activities (financial institutions only)	(4 989.6)	(3 816.5)	198.6	(5 689.6)	4.5%	100.0%	(11 137.7)	(7 865.2)	(9 218.1)	17.4%	100.0%
Disbursements and other payments	(14 049.4)	(17 164.9)	(16 902.1)	(15 904.8)	4.2%	447.8%	(22 436.5)	(24 371.5)	(26 345.4)	18.3%	259.2%
Repayments and other receipts	9 059.8	13 348.4	17 100.6	10 215.1	4.1%	-347.8%	11 298.7	16 506.3	17 127.3	18.8%	-159.2%
Net cash flow from investing activities	30.7	(201.1)	(201.8)	(89.1)	-242.6%	100.0%	(133.8)	(139.9)	(145.6)	17.8%	100.0%
Acquisition of property, plant, equipment and intangible assets	(49.0)	(34.8)	(20.6)	(79.4)	17.4%	39.8%	(120.5)	(120.5)	(120.5)	14.9%	86.2%
Acquisition of software and other intangible assets	(10.1)	(8.4)	(21.4)	(25.6)	36.4%	14.2%	(134.5)	(134.5)	(134.5)	73.7%	96.2%
Proceeds from the sale of property, plant, equipment and intangible assets	—	0.5	0.2	—	—	-0.1%	—	—	—	—	—
Other flows from investing activities	89.8	(158.4)	(160.1)	15.9	-43.8%	46.1%	121.2	115.1	109.4	90.0%	-82.4%
Net cash flow from financing activities	(2 276.4)	3 016.2	(2 464.6)	(6 557.6)	42.3%	100.0%	(604.3)	790.1	958.8	-152.7%	100.0%
Borrowing activities	(13 174.6)	(10 364.1)	(13 208.6)	(12 128.1)	-2.7%	590.1%	(11 703.4)	(20 184.7)	(14 073.6)	5.1%	-4 015.7%
Other flows from financing activities	10 898.2	13 380.3	10 744.0	5 570.5	-20.0%	-490.1%	11 099.1	20 974.8	15 032.4	39.2%	4 115.7%
Net increase/(decrease) in cash and cash equivalents	(1 824.0)	4 637.7	4 214.0	(5 421.7)	43.8%	100.0%	(4 616.5)	506.8	(289.6)	-62.3%	100.0%
Statement of financial position											
Carrying value of assets	500.8	507.1	503.3	592.5	5.8%	0.5%	723.8	923.2	1 122.0	23.7%	0.7%
of which:											
Acquisition of assets	(49.0)	(34.8)	(20.6)	(79.4)	17.4%	100.0%	(120.5)	(120.5)	(120.5)	14.9%	100.0%
Investments	5 613.9	5 349.0	5 452.8	5 044.3	-3.5%	4.7%	7 649.4	7 886.4	8 315.5	18.1%	5.9%
Loans	95 881.7	101 416.2	99 698.0	100 228.2	1.5%	86.3%	109 723.2	115 612.7	122 831.1	7.0%	86.5%
Receivables and prepayments	402.1	238.7	320.2	288.8	-10.4%	0.3%	321.6	337.7	354.6	7.1%	0.3%
Cash and cash equivalents	6 166.1	10 803.8	15 017.8	6 259.1	0.5%	8.3%	8 605.7	9 112.5	8 822.9	12.1%	6.6%
Total assets	108 564.6	118 314.9	120 992.0	112 412.8	1.2%	100.0%	127 023.7	133 872.5	141 446.1	8.0%	100.0%
Accumulated surplus/(deficit)	33 158.9	37 865.5	43 489.5	47 240.4	12.5%	35.1%	54 296.9	59 508.9	65 108.8	11.3%	44.5%
Capital and reserves	2 580.8	2 282.8	2 561.7	3 199.3	7.4%	2.3%	2 939.1	2 939.1	2 939.1	-2.8%	2.2%
Capital reserve fund	11 892.3	11 892.3	11 892.3	11 892.3	—	10.3%	11 892.3	11 892.3	11 892.3	—	8.9%
Borrowings	59 082.3	64 171.1	60 864.0	47 426.8	-7.1%	50.3%	54 370.0	55 760.0	57 482.0	6.6%	41.7%
Deferred income	542.8	578.5	702.4	600.0	3.4%	0.5%	652.1	797.3	944.4	16.3%	0.6%
Trade and other payables	1 088.8	1 309.1	1 280.7	1 774.9	17.7%	1.2%	2 482.9	2 570.7	2 661.1	14.5%	1.9%
Provisions	218.6	215.5	201.4	279.1	8.5%	0.2%	390.4	404.2	418.4	14.5%	0.3%
Total equity and liabilities	108 564.6	118 314.9	120 992.0	112 412.8	1.2%	100.0%	127 023.7	133 872.5	141 446.1	8.0%	100.0%

Personnel information

Table 8.23 Development Bank of Southern Africa personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment												Average growth rate of personnel posts (%)	Average: salary level/ Total (%)			
Number of funded posts	Number of posts on approved establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
Development Bank of Southern Africa			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	678	678	631	1 058.7	1.7	678	1 178.7	1.7	783	1 333.1	1.7	783	1 489.3	1.9	783	654.6	2.1	4.9%	100.0%
1 – 6	46	46	46	17.3	0.4	46	18.5	0.4	46	19.8	0.4	46	21.2	0.5	46	22.1	0.5	–	5.9%
7 – 10	163	163	163	124.4	0.8	163	133.0	0.8	163	142.2	0.9	163	151.8	0.9	163	158.6	1.0	–	20.8%
11 – 12	145	145	98	131.2	1.3	145	203.8	1.4	250	290.4	1.2	250	376.4	1.5	250	491.7	2.0	19.9%	31.9%
13 – 16	291	291	291	635.9	2.2	291	677.3	2.3	291	724.4	2.5	291	773.2	2.7	291	807.9	2.8	–	37.2%
17 – 22	33	33	33	149.8	4.5	33	146.1	4.4	33	156.3	4.7	33	166.8	5.1	33	174.3	5.3	–	4.2%

1. Rand million.

Financial and Fiscal Commission

Selected performance indicators

Table 8.24 Financial and Fiscal Commission performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of submissions to Parliament for the Division of Revenue with recommendations tabled per year	Research	An ethical, capable and professional public service	1	1	1	1	1	1	1
Number of policy briefs published per year	Research		11	10	10	10	10	10	10
Number of submissions to Parliament on the Medium-term Budget Policy Statement per year	Research		1	1	1	1	1	1	1
Number of technical reports published per year	Research		1	1	1	1	1	1	1

Entity overview

The Financial and Fiscal Commission derives its mandate from the Financial and Fiscal Commission Act (1997), which requires it to advise relevant authorities on financial and fiscal requirements for national, provincial and local spheres of government in terms of section 220 of the Constitution.

Over the medium term, the commission will remain committed to bolstering the credibility of financial stewardship over fiscal resources by national, provincial and municipal treasuries, enhancing the effectiveness of public spending, and providing evidence-based recommendations to stakeholders, including the legislatures and government institutions. To support these activities, expenditure is projected to increase at an average annual rate of 4.1 per cent, from R64.7 million in 2025/26 to R73 million in 2028/29, with compensation of employees accounting for an estimated 50.1 per cent (R106 million) of expenditure over the period ahead. The commission derives its revenue mainly through transfers from the department. Revenue is expected to increase in line with expenditure.

Programmes/Objectives/Activities

Table 8.25 Financial and Fiscal Commission expenditure trends and estimates by programme/objective/activity

Table 6.23 Financial and Fiscal Commission expenditure trends and estimates by programme/objective/activity											
Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
										2025/26 - 2028/29	2026/27 - 2028/29
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2028/29	2028/29
Administration	38.9	44.3	49.5	44.3	4.4%	72.2%	44.3	46.3	47.7	2.5%	65.4%
Research	15.6	18.8	13.0	20.5	9.4%	27.8%	23.4	24.5	25.3	7.3%	34.6%
Total	54.6	63.1	62.5	64.7	5.9%	100.0%	67.7	70.8	73.0	4.1%	100.0%

Statements of financial performance, cash flow and financial position

Table 8.26 Financial and Fiscal Commission statements of financial performance, cash flow and financial position

Statement of financial performance						Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome					Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	
Revenue												
Tax revenue	–	–	–	1.8	–	0.7%	1.9	2.1	2.2	7.3%	2.9%	
Non-tax revenue	1.6	2.5	1.7	–	-100.0%	2.3%	0.3	0.5	0.5	–	0.7%	
Other non-tax revenue	1.6	2.5	1.7	–	-100.0%	2.3%	0.3	0.5	0.5	–	0.7%	
Transfers received	63.8	59.1	60.3	63.0	-0.5%	97.0%	65.5	68.1	70.2	3.7%	96.4%	
Total revenue	65.4	61.5	62.0	64.7	-0.3%	100.0%	67.7	70.8	73.0	4.1%	100.0%	
Expenses												
Current expenses	54.6	63.1	62.5	64.7	5.9%	100.0%	67.7	70.8	73.0	4.1%	100.0%	
Compensation of employees	37.5	33.7	23.1	32.8	-4.3%	51.8%	34.3	35.3	36.4	3.5%	50.1%	
Goods and services	16.9	29.1	38.7	31.5	23.1%	47.4%	33.0	35.0	36.1	4.6%	49.2%	
Depreciation	0.2	0.4	0.8	0.4	24.0%	0.7%	0.4	0.5	0.5	6.3%	0.7%	
Total expenses	54.6	63.1	62.5	64.7	5.9%	100.0%	67.7	70.8	73.0	4.1%	100.0%	
Surplus/(Deficit)	10.8	(1.6)	(0.6)	–	-100.0%		–	–	–	–		
Cash flow statement												
Cash flow from operating activities	9.6	(10.2)	11.7	19.1	26.0%	100.0%	27.5	20.5	19.8	1.1%	100.0%	
Receipts												
Non-tax receipts	1.5	2.7	1.8	1.3	-3.6%	2.9%	1.8	1.9	2.3	20.2%	2.9%	
Sales of goods and services other than capital assets	0.0	–	–	–	-100.0%	–	–	–	–	–	–	
Other sales	0.0	–	–	–	-100.0%	–	–	–	–	–	–	
Other tax receipts	1.5	2.7	1.8	1.3	-3.5%	2.9%	1.8	1.9	2.3	20.2%	2.9%	
Transfers received	63.8	59.1	60.3	63.0	-0.5%	97.1%	65.5	68.1	70.2	3.7%	97.1%	
Total receipts	65.3	61.7	62.0	64.3	-0.5%	100.0%	67.4	70.1	72.5	4.1%	100.0%	
Payment												
Current payments	55.8	72.0	50.3	45.2	-6.8%	100.0%	39.9	49.6	52.8	5.3%	100.0%	
Compensation of employees	37.5	27.2	23.7	30.2	-7.0%	53.1%	31.6	32.4	33.9	3.9%	68.8%	
Goods and services	18.3	44.8	26.6	15.0	-6.4%	46.9%	8.3	17.2	18.9	8.0%	31.2%	
Interest and rent on land	0.0	0.0	0.0	–	-100.0%	–	–	–	–	–	–	
Total payments	55.8	72.0	50.3	45.2	-6.8%	100.0%	39.9	49.6	52.8	5.3%	100.0%	
Net cash flow from investing activities	(1.6)	(0.9)	–	(1.4)	-2.9%	100.0%	(1.5)	(1.6)	(2.0)	11.9%	100.0%	
Acquisition of property, plant, equipment and intangible assets	(1.7)	(0.8)	–	–	-100.0%	63.7%	–	–	–	–	–	
Acquisition of software and other intangible assets	–	(0.1)	–	(1.4)	–	38.7%	(1.5)	(1.6)	(2.0)	11.9%	100.0%	
Proceeds from the sale of property, plant, equipment and intangible assets	0.1	–	–	–	-100.0%	-2.3%	–	–	–	–	–	
Net cash flow from financing activities	(0.1)	(0.1)	(0.1)	–	-100.0%	100.0%	–	–	–	–	–	
Repayment of finance leases	0.1	(0.1)	(0.1)	–	-100.0%	39.7%	–	–	–	–	–	
Other flows from financing activities	(0.1)	–	–	–	-100.0%	60.3%	–	–	–	–	–	
Net increase/(decrease) in cash and cash equivalents	7.9	(11.2)	11.7	17.7	30.6%	100.0%	26.0	18.9	17.8	0.2%	100.0%	
Statement of financial position												
Carrying value of assets of which:	2.4	2.2	1.4	3.5	13.6%	8.5%	3.7	3.9	4.1	4.7%	14.1%	
Acquisition of assets	(1.7)	(0.8)	–	–	-100.0%	100.0%	–	–	–	–	–	
Investments	1.2	1.8	2.8	0.3	-40.5%	5.5%	0.3	0.3	0.3	5.9%	1.1%	
Receivables and prepayments	2.8	0.2	–	1.1	-26.7%	3.7%	1.2	1.2	1.4	7.5%	4.6%	
Cash and cash equivalents	27.7	16.5	27.8	19.7	-10.7%	82.3%	20.6	21.6	23.8	6.4%	80.2%	
Total assets	34.2	20.7	31.9	24.6	-10.3%	100.0%	25.8	26.9	29.5	6.2%	100.0%	
Accumulated surplus/(deficit)	14.9	4.7	4.1	4.3	-33.7%	25.1%	4.5	4.7	3.6	-5.6%	15.7%	
Capital and reserves	–	–	–	0.9	–	0.8%	1.0	1.0	1.0	3.0%	3.6%	
Finance lease	–	0.1	0.0	–	–	0.1%	–	–	–	–	–	
Trade and other payables	1.5	1.9	15.0	2.5	17.2%	18.7%	2.6	2.7	2.9	5.6%	9.9%	
Provisions	17.8	14.0	12.8	16.9	-1.6%	55.2%	17.7	18.5	22.0	9.1%	70.8%	
Total equity and liabilities	34.2	20.7	31.9	24.6	-10.3%	100.0%	25.8	26.9	29.5	6.2%	100.0%	

Personnel information

Table 8.27 Financial and Fiscal Commission personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved posts on establishment																		
		Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29		
Financial and Fiscal Commission			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	32	32	38	23.1	0.6	32	32.8	1.0	32	34.3	1.1	32	35.3	1.1	32	36.4	1.1	–	100.0%
1 – 6	2	2	11	3.9	0.4	2	2.3	1.2	2	2.4	1.2	2	2.5	1.3	2	2.8	1.4	–	6.3%
7 – 10	8	8	8	3.9	0.5	8	4.2	0.5	8	4.4	0.5	8	4.6	0.6	8	4.6	0.6	–	25.0%
11 – 12	10	10	11	6.1	0.6	10	10.2	1.0	10	10.1	1.0	10	10.5	1.1	10	9.4	0.9	–	31.3%
13 – 16	12	12	8	9.1	1.1	12	16.2	1.3	12	17.4	1.5	12	17.7	1.5	12	19.6	1.6	–	37.5%

1. Rand million.

Financial Intelligence Centre

Selected performance indicators

Table 8.28 Financial Intelligence Centre performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of elevated financial intelligence reports issued to stakeholders on illicit financial flows per year	Delivery of intelligence on financial crimes and regulatory services in terms of the Financial Intelligence Centre Act (2001)	Combat priority offences (economic crime, organised crime and corruption)	55	111	51	45	50	55	60
Number of Financial Intelligence Centre risk-based inspection reports issued by the centre per year	Delivery of intelligence on financial crimes and regulatory services in terms of the Financial Intelligence Centre Act (2001)		402	558	556	550	600	600	600
Number of proactive high-priority financial intelligence reports issued to stakeholders per year	Delivery of intelligence on financial crimes and regulatory services in terms of the Financial Intelligence Centre Act (2001)		144	110	101	95	105	110	115
Number of proactive medium- to low-priority financial intelligence reports issued to stakeholders per year	Delivery of intelligence on financial crimes and regulatory services in terms of the Financial Intelligence Centre Act (2001)		832	1 049	991	800	850	870	900
Percentage response to requests for technical assistance from countries within the Eastern and Southern Africa Anti-Money Laundering Group per year	Delivery of intelligence on financial crimes and regulatory services in terms of the Financial Intelligence Centre Act (2001)		100% (3)	100% (5)	100% (3)	100%	100%	100%	100%
Percentage of reactive financial intelligence reports issued to stakeholders per year	Delivery of intelligence on financial crimes and regulatory services in terms of the Financial Intelligence Centre Act (2001)		145% (2 393/ 1 650)	151.7% (2 654/ 1 750)	167.8% (3 104/ 1 850)	100%	100%	100%	100%
Number of policy-making activities attended within regional and intergovernmental organisations per year	Delivery of intelligence on financial crimes and regulatory services in terms of the Financial Intelligence Centre Act (2001)		8	7	8	8	8	8	8

Entity overview

The Financial Intelligence Centre was established in terms of the Financial Intelligence Centre Act (2001) to combat money laundering, the financing of terrorist and related activities and the proliferation of illicit weapons. In terms of the act, the centre's core functions include identifying the proceeds of unlawful activities, exchanging information with law enforcement and other local and international agencies, supervising and enforcing compliance with the act, and facilitating effective supervision and enforcement by supervisory bodies in terms of the act. The centre's legal mandate, powers and functions were expanded through the provisions of the

General Laws (Anti-Money Laundering and Combating Terrorism Financing) Amendment Act (2022) and the Protection of Constitutional Democracy Against Terrorist and Related Activities Amendment Act (2022). Key to this expansion is the mandate to produce forensic evidence related to the flow of financial transactions.

Over the medium term, the centre will focus on carrying out its duties as the sole supervisor for anti-money laundering and combating the financing of terrorism activities in 10 sectors of designated non-financial businesses or professions. It plans to do so by adopting a risk-based supervisory approach to identify higher-risk entities, which include designated non-financial businesses or professions, crypto asset service providers, credit providers, the South African Mint and South African Postbank. In response to its expanded mandate, the centre will also focus on scaling up its forensic work to include a fully resourced shared forensic capability unit that provides effective support in high-impact investigations by law enforcement agencies.

Expenditure is expected to increase at an average annual rate of 3.5 per cent, from R509.4 million in 2025/26 to R564.2 million in 2028/29, with compensation of employees accounting for an estimated 68.5 per cent (R1.1 billion) of total expenditure over the period ahead. The centre receives its revenue mainly through transfers from the department. Revenue is projected to increase at an average annual rate of 3.8 per cent, from R489.1 million in 2025/26 to R546.3 million in 2028/29.

Programmes/Objectives/Activities

Table 8.29 Financial Intelligence Centre expenditure trends and estimates by programme/objective/activity

	Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29		
Administration	56.8	94.0	94.6	106.3	23.3%	115.3	120.3	122.7	4.9%	21.8%		
Delivery of intelligence on financial crimes and regulatory services in terms of the Financial Intelligence Centre Act (2001)	159.1	170.4	218.8	286.5	21.7%	289.0	300.2	308.0	2.4%	54.7%		
Enablement of financial intelligence regulatory capabilities	80.9	66.9	104.6	116.5	12.9%	123.8	128.7	133.4	4.6%	23.5%		
Total	296.8	331.2	418.0	509.4	19.7%	528.2	549.2	564.2	3.5%	100.0%		

Statements of financial performance, cash flow and financial position

Table 8.30 Financial Intelligence Centre statements of financial performance, cash flow and financial position

Statement of financial performance	Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29		
Revenue												
Non-tax revenue	5.5	9.2	8.8	8.1	13.9%	9.5	9.1	8.9	3.2%	1.7%		
Other non-tax revenue	5.5	9.2	8.8	8.1	13.9%	9.5	9.1	8.9	3.2%	1.7%		
Transfers received	328.3	405.9	400.9	481.0	13.6%	499.6	521.2	537.4	3.8%	98.3%		
Total revenue	333.8	415.1	409.7	489.1	13.6%	509.1	530.3	546.3	3.8%	100.0%		
Expenses												
Current expenses	296.5	331.1	417.7	509.2	19.8%	528.0	549.0	564.1	3.5%	100.0%		
Compensation of employees	168.1	210.4	249.6	338.5	26.3%	358.7	376.6	389.7	4.8%	68.5%		
Goods and services	113.0	106.5	146.8	150.4	10.0%	149.4	153.5	156.4	1.3%	28.0%		
Depreciation	15.3	14.1	21.1	20.3	9.8%	19.9	18.9	17.9	-4.0%	3.5%		
Interest, dividends and rent on land	0.0	0.1	0.2	0.0	8.8%	0.1	0.1	0.1	1.3%	—		
Transfers and subsidies	0.3	0.1	0.3	0.2	-22.3%	0.2	0.2	0.2	3.2%	—		
Total expenses	296.8	331.2	418.0	509.4	19.7%	528.2	549.2	564.2	3.5%	100.0%		
Surplus/(Deficit)	37.0	83.9	(8.3)	(20.3)	-181.9%	(19.0)	(18.9)	(17.9)	-4.1%			

Table 8.30 Financial Intelligence Centre statements of financial performance, cash flow and financial position (continued)

Cash flow statement				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Cash flow from operating activities	41.1	78.8	13.3	0.2	-83.0%	100.0%	1.0	0.2	0.2	5.3%	100.0%
Receipts											
Non-tax receipts	5.0	8.8	8.6	8.1	17.4%	1.9%	9.5	9.1	8.9	3.2%	1.7%
Other tax receipts	5.0	8.8	8.6	8.1	17.4%	1.9%	9.5	9.1	8.9	3.2%	1.7%
Transfers received	316.8	385.7	400.9	481.0	14.9%	98.0%	499.6	521.2	537.4	3.8%	98.3%
Financial transactions in assets and liabilities	0.7	0.4	0.2	–	-100.0%	0.1%	–	–	–	–	–
Total receipts	322.5	394.9	409.7	489.1	14.9%	100.0%	509.1	530.3	546.3	3.8%	100.0%
Payment											
Current payments	281.4	316.1	396.4	488.9	20.2%	100.0%	508.1	530.1	546.1	3.8%	100.0%
Compensation of employees	168.4	210.4	249.6	338.5	26.2%	65.2%	358.7	376.6	389.7	4.8%	71.0%
Goods and services	113.0	105.6	146.8	150.4	10.0%	34.8%	149.4	153.5	156.4	1.3%	29.0%
Interest and rent on land	0.0	0.1	–	–	-100.0%	–	–	–	–	–	–
Total payments	281.4	316.1	396.4	488.9	20.2%	100.0%	508.1	530.1	546.1	3.8%	100.0%
Net cash flow from investing activities	(5.6)	(40.8)	(23.0)	(7.0)	7.9%	100.0%	(2.5)	(1.2)	(2.0)	-34.2%	100.0%
Acquisition of property, plant, equipment and intangible assets	(4.3)	(15.9)	(21.3)	(4.5)	1.2%	60.3%	(1.0)	(0.3)	(2.0)	-23.7%	57.9%
Acquisition of software and other intangible assets	(1.7)	(24.9)	(1.7)	(2.5)	14.1%	40.3%	(1.5)	(0.9)	–	-100.0%	42.1%
Proceeds from the sale of property, plant, equipment and intangible assets	0.4	0.0	–	–	-100.0%	-0.6%	–	–	–	–	–
Net cash flow from financing activities	(17.0)	(45.6)	0.2	(0.8)	-63.7%	100.0%	(1.6)	(0.6)	–	-100.0%	100.0%
Repayment of finance leases	(0.7)	(0.4)	(0.7)	(0.8)	6.0%	4.1%	(1.6)	(0.6)	–	-100.0%	100.0%
Other flows from financing activities	(16.3)	(45.2)	1.0	–	-100.0%	95.9%	–	–	–	–	–
Net increase/(decrease) in cash and cash equivalents	18.5	(7.5)	(9.5)	(7.6)	-174.3%	100.0%	(3.0)	(1.6)	(1.8)	-38.6%	100.0%
Statement of financial position											
Carrying value of assets	51.4	82.3	84.1	53.5	1.3%	38.4%	45.2	44.5	42.6	-7.3%	32.3%
of which:											
Acquisition of assets	(4.3)	(15.9)	(21.3)	(4.5)	1.2%	100.0%	(1.0)	(0.3)	(2.0)	-23.7%	100.0%
Inventory	0.1	0.1	0.3	0.1	-0.9%	0.1%	0.1	0.1	0.0	-24.6%	–
Receivables and prepayments	17.4	18.2	25.6	17.2	-0.4%	11.1%	16.9	18.0	18.4	2.3%	13.0%
Cash and cash equivalents	93.6	96.4	86.9	79.3	-5.4%	50.4%	76.2	74.7	72.9	-2.8%	54.7%
Total assets	162.4	197.0	196.8	150.0	-2.6%	100.0%	138.4	137.2	133.9	-3.7%	100.0%
Accumulated surplus/(deficit)	97.3	167.7	159.2	114.5	5.6%	76.3%	95.5	93.4	87.7	-8.5%	67.5%
Finance lease	0.1	2.1	1.4	0.5	61.8%	0.6%	2.1	2.1	0.5	-2.9%	1.1%
Deferred income	20.1	–	–	–	-100.0%	2.9%	–	–	–	–	–
Trade and other payables	44.9	27.2	36.2	34.9	-8.1%	20.3%	40.8	41.6	45.7	9.4%	31.3%
Derivatives financial instruments	–	0.0	0.1	0.0	–	–	0.0	0.0	0.0	-20.6%	–
Total equity and liabilities	162.4	197.0	196.8	150.0	-2.6%	100.0%	138.4	137.2	133.9	-3.7%	100.0%

Personnel information

Table 8.31 Financial Intelligence Centre personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved establishment																		
		Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29					2025/26 - 2028/29
Financial Intelligence Centre			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	355	355	310	249.6	0.8	355	338.5	1.0	355	358.7	1.0	355	376.6	1.1	355	389.7	1.1	–	100.0%
1 – 6	20	20	22	4.9	0.2	20	4.9	0.2	20	5.2	0.3	20	5.4	0.3	20	5.6	0.3	–	5.6%
7 – 10	195	195	185	103.3	0.6	195	127.7	0.7	195	135.1	0.7	195	141.9	0.7	195	146.9	0.8	–	54.9%
11 – 12	54	54	38	31.9	0.8	54	58.5	1.1	54	62.4	1.2	54	65.5	1.2	54	67.8	1.3	–	15.2%
13 – 16	80	80	60	95.0	1.6	80	128.7	1.6	80	136.3	1.7	80	143.1	1.8	80	148.1	1.9	–	22.5%
17 – 22	6	6	5	14.4	2.9	6	18.7	3.1	6	19.6	3.3	6	20.6	3.4	6	21.3	3.6	–	1.7%

1. Rand million.

Financial Sector Conduct Authority

Selected performance indicators

Table 8.32 Financial Sector Conduct Authority performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of small business regulatory education and support workshops/webinars conducted per year	Conduct of business supervision	Entity mandate	52	45	49	30	30	30	30
Percentage implementation of the financial education plan per year	Regulatory policy		— ¹	— ¹	100% (27)	80%	82%	82%	84%
Number of national financial literacy speech competitions implemented per year	Regulatory policy		1	1	1	1	1	1	1
Number of Money Smart Weeks implemented in collaboration with the national consumer financial education committee per year	Regulatory policy		— ¹	1	1	1	1	1	1
Percentage achievement of annual targets in the regulation plan to promote good conduct and fair treatment of customers per year	Regulatory policy		80.6% (29/36)	90.9% (10/11)	90.5% (19/21)	85%	85%	85%	85%

1. No historical data available.

Entity overview

The Financial Sector Conduct Authority was established in 2018 in terms of the Financial Sector Regulation Act (2017). It is mandated to enhance the efficiency and integrity of financial markets, promote fair customer treatment by financial institutions, provide financial education and promote financial literacy, and help to maintain financial stability. Its mandate has since been expanded to include the administration of the Financial Sector and Deposit Insurance Levies Act (2022).

Over the medium term, the authority will focus on regulating and supervising the financial services sector's market conduct, ensuring the integrity and efficiency of the formal markets and allied institutions, protecting consumers of financial services, improving access to financial markets, and providing financial literacy programmes. The authority will achieve this by implementing its regulation plan, which entails legislative intervention in the form of industry-specific or cross-cutting standards. The authority also plans to continue with its financial literacy programmes to enable customers to make sound financial decisions.

Expenditure is expected to increase at an average annual rate of 5.2 per cent, from R1.1 billion in 2025/26 to R1.3 billion in 2028/29. Compensation of employees constitutes an estimated 67 per cent (R2.6 billion) of total expenditure over the MTEF period as the authority increases its number of personnel to accommodate its operational needs. Revenue, which is mainly generated through levies raised from financial institutions, is expected to increase at an average annual rate of 6 per cent, from R1.1 billion in 2025/26 to R1.3 billion in 2028/29.

Programmes/Objectives/Activities

Table 8.33 Financial Sector Conduct Authority expenditure trends and estimates by programme/objective/activity

					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	513.7	368.6	389.5	403.3	-7.7%	40.6%	444.6	458.5	474.3	5.6%	36.1%
Licensing and business centre	96.7	102.6	107.1	117.3	6.6%	10.3%	130.3	134.6	138.8	5.8%	10.6%
Regulatory policy	63.9	74.4	75.3	83.0	9.1%	7.2%	92.2	95.2	98.2	5.8%	7.5%
Conduct of business supervision	157.6	171.3	179.9	219.2	11.6%	17.7%	231.6	239.3	246.7	4.0%	18.8%
Market integrity	29.4	43.4	53.1	65.3	30.5%	4.6%	71.0	73.3	75.6	5.0%	5.8%
Retirement funds supervision	104.6	108.5	110.1	138.6	9.8%	11.2%	154.6	159.7	164.6	5.9%	12.6%
Investigations and enforcement	84.9	79.8	82.3	98.3	5.0%	8.4%	106.5	110.0	113.4	4.9%	8.6%
Total	1 050.7	948.6	997.3	1 125.0	2.3%	100.0%	1 230.7	1 270.5	1 311.5	5.2%	100.0%

Statements of financial performance, cash flow and financial position

Table 8.34 Financial Sector Conduct Authority statements of financial performance, cash flow and financial position

Statement of financial performance					Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome												
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	
Revenue												
Non-tax revenue	1 041.2	1 105.4	1 199.5	1 099.7	1.8%	100.0%	1 230.7	1 270.5	1 311.5	6.0%	100.0%	
Sale of goods and services other than capital assets	929.9	965.0	1 062.6	1 014.3	2.9%	89.3%	1 153.4	1 191.1	1 229.0	6.6%	93.7%	
Other non-tax revenue	111.3	140.4	136.9	85.4	-8.4%	10.7%	77.4	79.3	82.6	-1.1%	6.3%	
Total revenue	1 041.2	1 105.4	1 199.5	1 099.7	1.8%	100.0%	1 230.7	1 270.5	1 311.5	6.0%	100.0%	
Expenses												
Current expenses	891.4	948.6	997.3	1 125.0	8.1%	96.1%	1 230.7	1 270.5	1 311.5	5.2%	100.0%	
Compensation of employees	583.9	627.4	699.3	756.1	9.0%	64.7%	824.7	851.8	879.9	5.2%	67.0%	
Goods and services	290.1	306.8	280.6	347.2	6.2%	29.7%	385.0	397.6	410.4	5.7%	31.3%	
Depreciation	17.4	14.4	17.5	21.7	7.5%	1.7%	21.1	21.1	21.3	-0.6%	1.7%	
Transfers and subsidies	159.3	—	—	—	-100.0%	3.9%	—	—	—	—	—	
Total expenses	1 050.7	948.6	997.3	1 125.0	2.3%	100.0%	1 230.7	1 270.5	1 311.5	5.2%	100.0%	
Surplus/(Deficit)	(9.5)	156.8	202.2	(25.3)	38.6%		—	—	—	-100.0%		
Cash flow statement												
Cash flow from operating activities	20.3	160.5	241.1	3.3	-45.7%	100.0%	21.2	21.9	35.8	122.3%	100.0%	
Receipts												
Non-tax receipts	1 004.7	1 078.5	1 160.4	1 097.7	3.0%	100.0%	1 208.2	1 247.9	1 286.3	5.4%	100.0%	
Sales of goods and services other than capital assets	963.6	1 022.0	1 104.4	1 056.7	3.1%	95.5%	1 163.7	1 201.6	1 238.1	5.4%	96.3%	
Other sales	7.4	44.9	43.0	11.6	16.2%	2.5%	—	—	—	-100.0%	—	
Other tax receipts	41.1	56.5	56.0	41.1	—	4.5%	44.5	46.3	48.2	5.5%	3.7%	
Total receipts	1 004.7	1 078.5	1 160.4	1 097.7	3.0%	100.0%	1 208.2	1 247.9	1 286.3	5.4%	100.0%	
Payment												
Current payments	844.7	918.0	919.3	1 094.5	9.0%	96.4%	1 187.0	1 226.1	1 250.5	4.5%	100.0%	
Compensation of employees	594.5	667.7	716.9	758.8	8.5%	69.9%	804.9	841.2	875.1	4.9%	68.8%	
Goods and services	250.1	250.3	202.5	335.7	10.3%	26.5%	382.1	384.9	375.4	3.8%	31.2%	
Transfers and subsidies	139.6	—	—	—	-100.0%	3.6%	—	—	—	—	—	
Total payments	984.3	918.0	919.3	1 094.5	3.6%	100.0%	1 187.0	1 226.1	1 250.5	4.5%	100.0%	
Net cash flow from investing activities	(13.5)	(39.0)	(65.9)	(157.5)	127.1%	100.0%	(99.1)	(26.5)	(20.1)	-49.7%	100.0%	
Acquisition of property, plant, equipment and intangible assets	(8.0)	(27.8)	(17.0)	(47.5)	80.9%	36.4%	(33.6)	(16.5)	(10.1)	-40.3%	41.3%	
Acquisition of software and other intangible assets	(9.2)	(1.2)	(46.6)	(110.0)	129.0%	60.5%	(65.5)	(10.0)	(10.0)	-55.0%	58.7%	
Proceeds from the sale of property, plant, equipment and intangible assets	—	—	0.1	—	—	—	—	—	—	—	—	
Other flows from investing activities	3.7	(10.0)	(2.4)	—	-100.0%	3.1%	—	—	—	—	—	
Net increase/(decrease) in cash and cash equivalents	6.9	121.6	175.2	(154.2)	-381.8%	100.0%	(77.9)	(4.7)	15.7	-146.7%	100.0%	

Table 8.34 Financial Sector Conduct Authority statements of financial performance, cash flow and financial position (continued)

Statement of financial position					Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome					Revised estimate						
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets of which:	49.3	62.8	108.8	312.9	85.1%	12.7%	315.9	320.7	318.2	0.6%	30.0%
Acquisition of assets	(8.0)	(27.8)	(17.0)	(47.5)	80.9%	100.0%	(33.6)	(16.5)	(10.1)	-40.3%	100.0%
Investments	90.2	107.3	114.3	107.3	6.0%	10.0%	114.3	114.3	114.3	2.1%	10.8%
Accrued investment interest	0.2	0.3	0.3	0.2	9.1%	—	0.2	0.2	0.3	8.7%	—
Receivables and prepayments	17.9	27.1	27.7	3.3	-42.8%	1.8%	2.3	—	—	-100.0%	0.1%
Cash and cash equivalents	566.3	687.9	863.0	708.8	7.8%	67.3%	630.9	626.7	628.7	-3.9%	59.2%
Statutory receivables	99.6	67.2	172.6	—	-100.0%	8.1%	—	—	—	—	—
Derivatives financial instruments	—	—	4.5	—	—	0.1%	—	—	—	—	—
Total assets	823.4	952.5	1 291.2	1 132.5	11.2%	100.0%	1 063.6	1 061.9	1 061.5	-2.1%	100.0%
Accumulated surplus/(deficit)	327.6	637.6	839.9	814.6	35.5%	62.4%	814.6	814.9	814.8	—	76.7%
Capital and reserves	153.5	—	—	—	-100.0%	3.7%	—	—	—	—	—
Deferred income	54.0	59.3	51.8	59.3	3.2%	5.3%	59.2	59.0	51.8	-4.4%	5.3%
Trade and other payables	173.7	128.3	259.6	122.4	-11.0%	16.3%	53.5	51.8	55.0	-23.4%	5.0%
Provisions	114.5	127.2	139.9	136.2	6.0%	12.3%	136.2	136.2	139.9	0.9%	12.9%
Total equity and liabilities	823.4	952.5	1 291.2	1 132.5	11.2%	100.0%	1 063.6	1 061.9	1 061.5	-2.1%	100.0%

Personnel information

Table 8.35 Financial Sector Conduct Authority personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved establishment	Conduct	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				2025/26 - 2028/29
Financial Authority	Sector		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	799	799	773	699.3	0.9	799	756.1	0.9	857	824.7	1.0	862	851.8	1.0	867	879.9	1.0	2.8%	100.0%
1 – 6	39	39	42	7.9	0.2	39	15.3	0.4	54	18.0	0.3	54	18.6	0.3	54	19.2	0.4	11.5%	6.3%
7 – 10	196	196	208	89.9	0.4	196	83.0	0.4	268	156.7	0.6	268	161.9	0.6	268	166.9	0.6	11.0%	31.1%
11 – 12	316	316	273	189.3	0.7	316	240.9	0.8	266	208.3	0.8	266	215.2	0.8	271	223.6	0.8	-5.0%	31.1%
13 – 16	211	211	214	295.1	1.4	211	303.2	1.4	225	314.5	1.4	225	324.9	1.4	225	334.9	1.5	2.2%	26.1%
17 – 22	37	37	36	117.1	3.3	37	113.8	3.1	44	127.1	2.9	49	131.3	2.7	49	135.3	2.8	9.8%	5.5%

1. Rand million.

Government Pensions Administration Agency

Selected performance indicators

Table 8.36 Government Pensions Administration Agency performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of Government Employees Pension Fund benefits paid within 45 days, excluding death benefits, per year	Benefit administration	Improved coverage of social protection	94% (R135.4bn/ R144bn)	94% (R140.1bn/ R149bn)	87% (R145.3bn/ R167bn)	80%	87%	87%	87%
Percentage of National Treasury benefits paid within 20 days, excluding death benefits, per year	Benefit administration		100% (R6.7bn)	99.9% (R6.71bn/ R6.72bn)	90% (R6.6bn/ R7.3bn)	91%	92%	93%	94%

Entity overview

The Government Pensions Administration Agency provides pension administration services to the Government Employees Pension Fund in terms of the Associated Institutions Pension Fund Act (1963) and the Government Employees Pension Law (1996). Post-retirement medical subsidies are administered as provided for and regulated by resolutions of the Public Service Coordinating Bargaining Council; military pensions are

administered in terms of the Military Pensions Act (1976); injury-on-duty payments are administered in terms of the Compensation for Occupational Injuries and Diseases Act (1993); and special pensions are administered in terms of the Special Pensions Act (1996).

The agency will focus on accelerating the modernisation of its business solutions over the medium term to enable it to effectively deliver its strategic outcomes. These include providing optimal core support, a capable and reliable administration system and digitised processes, and efficient case and admission management. The modernisation programme will enhance service delivery by ensuring responsive, accessible and inclusive services that are tailored to members' needs. It will also include streamlining workflows, eliminating inefficiencies, accelerating turnaround times and helping to promote cybersecurity awareness.

Expenditure is expected to increase at an average annual rate of 4.2 per cent, from R1.6 billion in 2025/26 to R1.9 billion in 2028/29. Compensation of employees is the agency's main spending area, increasing at an average annual rate of 5.4 per cent, from R720.2 million in 2025/26 to R842.4 million in 2028/29. The agency derives its revenue mainly through administration fees charged to its major clients – the Government Employees Pension Fund and National Treasury. Revenue is expected to increase in line with expenditure.

Programmes/Objectives/Activities

Table 8.37 Government Pensions Administration Agency expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	754.4	825.9	1 128.1	1 092.9	13.1%	67.0%	1 180.3	1 225.1	1 285.3	5.6%	69.0%
Benefit administration	388.6	442.8	483.5	556.5	12.7%	33.0%	524.3	551.5	581.8	1.5%	31.0%
Total	1 143.1	1 268.7	1 611.6	1 649.4	13.0%	100.0%	1 704.6	1 776.6	1 867.1	4.2%	100.0%

Statements of financial performance, cash flow and financial position

Table 8.38 Government Pensions Administration Agency statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	1 095.9	1 312.6	1 741.2	1 649.5	14.6%	100.0%	1 704.3	1 776.7	1 867.1	4.2%	100.0%
Sale of goods and services other than capital assets	1 091.7	1 306.4	1 731.4	1 649.5	14.7%	99.7%	1 704.3	1 776.7	1 867.1	4.2%	100.0%
Other non-tax revenue	4.2	6.2	9.7	—	-100.0%	0.3%	—	—	—	—	—
Transfers received	—	—	—	—	—	—	0.3	—	—	—	0.0%
Total revenue	1 095.9	1 312.6	1 741.2	1 649.5	14.6%	100.0%	1 704.6	1 776.7	1 867.1	4.2%	100.0%
Expenses											
Current expenses	1 143.1	1 268.7	1 611.6	1 649.4	13.0%	100.0%	1 704.6	1 776.6	1 867.1	4.2%	100.0%
Compensation of employees	609.3	589.8	639.7	720.2	5.7%	45.1%	761.1	799.8	842.4	5.4%	44.9%
Goods and services	436.0	550.9	827.4	776.1	21.2%	45.7%	747.1	771.0	808.9	1.4%	43.5%
Depreciation	97.9	128.1	144.5	153.1	16.1%	9.2%	196.4	205.8	215.7	12.1%	11.6%
Total expenses	1 143.1	1 268.7	1 611.6	1 649.4	13.0%	100.0%	1 704.6	1 776.6	1 867.1	4.2%	100.0%
Surplus/(Deficit)	(47.2)	43.9	129.6	—	-100.0%	—	—	—	—	—	—
Cash flow statement											
Cash flow from operating activities	81.3	163.0	239.5	153.1	23.5%	100.0%	196.1	205.8	215.7	12.1%	100.0%
Receipts											
Non-tax receipts	1 118.4	1 276.0	1 587.3	1 649.5	13.8%	100.0%	1 704.3	1 776.7	1 867.1	4.2%	100.0%
Sales of goods and services other than capital assets	1 114.4	1 270.0	1 578.2	1 649.5	14.0%	99.7%	1 704.3	1 776.7	1 867.1	4.2%	100.0%
Other tax receipts	4.0	6.0	9.1	—	-100.0%	0.3%	—	—	—	—	—
Transfers received	—	—	—	—	—	—	0.3	—	—	—	—
Total receipts	1 118.4	1 276.0	1 587.3	1 649.5	13.8%	100.0%	1 704.6	1 776.7	1 867.1	4.2%	100.0%

Table 8.38 Government Pensions Administration Agency statements of financial performance, cash flow and financial position (continued)

Cash flow statement						Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate	Average growth rate (%)		Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Payment											
Current payments	1 037.1	1 112.9	1 347.8	1 496.4	13.0%	100.0%	1 508.5	1 570.8	1 651.4	3.3%	100.0%
Compensation of employees	620.7	589.8	639.7	720.2	5.1%	51.5%	761.1	799.8	842.4	5.4%	50.8%
Goods and services	416.3	523.2	708.2	776.2	23.1%	48.5%	747.4	771.0	809.0	1.4%	49.2%
Total payments	1 037.1	1 112.9	1 347.8	1 496.4	13.0%	100.0%	1 508.5	1 570.8	1 651.4	3.3%	100.0%
Net cash flow from investing activities	(91.5)	(93.4)	(165.1)	(153.1)	18.7%	100.0%	(196.4)	(205.8)	(215.7)	12.1%	100.0%
Acquisition of property, plant, equipment and intangible assets	(24.7)	(16.9)	(65.5)	(63.6)	37.1%	33.9%	(85.3)	(89.6)	(94.1)	14.0%	43.5%
Acquisition of software and other intangible assets	(66.8)	(76.5)	(100.8)	(89.5)	10.2%	66.3%	(111.1)	(116.2)	(121.6)	10.8%	56.5%
Proceeds from the sale of property, plant, equipment and intangible assets	–	–	1.2	–	–	-0.2%	–	–	–	–	–
Net cash flow from financing activities	–	(20.5)	(72.7)	–	–	100.0%	–	–	–	–	–
Repayment of finance leases	–	(20.5)	(72.7)	–	–	100.0%	–	–	–	–	–
Net increase/(decrease) in cash and cash equivalents	(10.2)	49.1	1.7	(0.0)	-100.0%	100.0%	(0.3)	(0.0)	(0.0)	35.7%	100.0%
Statement of financial position											
Carrying value of assets of which:	214.1	216.7	273.9	360.6	19.0%	47.2%	368.4	377.2	377.2	1.5%	54.0%
Acquisition of assets	(24.7)	(16.9)	(65.5)	(63.6)	37.1%	100.0%	(85.3)	(89.6)	(94.1)	14.0%	100.0%
Inventory	2.1	2.5	2.5	2.5	6.0%	0.4%	2.5	2.5	2.5	–	0.4%
Receivables and prepayments	104.4	155.0	262.6	207.7	25.8%	32.3%	207.7	207.7	207.7	–	30.0%
Cash and cash equivalents	58.9	108.0	109.7	108.0	22.4%	17.0%	108.0	108.0	108.0	–	15.6%
Statutory receivables	–	26.4	42.5	–	–	3.1%	–	–	–	–	–
Total assets	379.5	508.5	691.2	678.9	21.4%	100.0%	686.6	695.5	695.5	0.8%	100.0%
Accumulated surplus/(deficit)	255.8	299.7	429.3	468.7	22.4%	64.4%	476.5	485.3	485.3	1.2%	69.7%
Finance lease	–	22.6	45.2	22.6	–	4.0%	22.6	22.6	22.6	–	3.3%
Trade and other payables	100.3	161.3	188.7	162.6	17.5%	27.1%	162.6	162.6	162.6	–	23.5%
Provisions	23.4	25.0	28.1	25.0	2.3%	4.5%	25.0	25.0	25.0	–	3.6%
Total equity and liabilities	379.5	508.5	691.2	678.9	21.4%	100.0%	686.6	695.5	695.5	0.8%	100.0%

Personnel information

Table 8.39 Government Pensions Administration Agency personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29		
Government Pensions Administration Agency			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	1 439	1 244	1 244	639.7	0.5	1 439	720.2	0.5	1 439	761.1	0.5	1 439	799.8	0.6	1 439	842.4	0.6	–	100.0%
1 – 6	325	689	689	218.2	0.3	325	274.0	0.8	325	292.2	0.9	325	300.5	0.9	325	314.3	1.0	–	22.6%
7 – 10	545	424	424	269.6	0.6	545	286.7	0.5	545	301.1	0.6	545	309.4	0.6	545	323.8	0.6	–	37.9%
11 – 12	457	90	90	92.9	1.0	457	97.5	0.2	457	104.4	0.2	457	121.9	0.3	457	133.2	0.3	–	31.8%
13 – 16	112	41	41	59.0	1.4	112	62.0	0.6	112	63.4	0.6	112	67.9	0.6	112	71.1	0.6	–	7.8%

1. Rand million.

Government Technical Advisory Centre

Selected performance indicators

Table 8.40 Government Technical Advisory Centre performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of approved projects completed within the agreed timeframe per year	Transaction and advisory services	An ethical, capable and professional public service	–1	–1	–1	100%	100%	100%	100%
Percentage of clients satisfied with services provided by the technical advisory hub per year	Transaction and advisory services		–1	–1	–1	–1	75%	75%	75%
Percentage of approved projects completed within the agreed budget per year	Transaction and advisory services		–1	–1	–1	100%	100%	100%	100%

1. No historical data available.

Entity overview

The Government Technical Advisory Centre was established in terms of the Public Service Act (1994) and is mandated to assist organs of state in building their capacity for efficient, effective and transparent financial management. The centre's overarching objectives are to render technical consulting services to government departments and other organs of state, provide specialised procurement support for high-impact government initiatives, render advice on the feasibility of infrastructure projects, and provide knowledge management and ancillary support services for projects.

The centre will operate through 3 hubs – the business support hub, the technical advisory hub and the programme management hub – following its restructuring in 2025/26. The technical advisory hub and programme management hub focus on optimising resource allocation through spending reviews and strengthening public sector capabilities for planning, implementation and monitoring; and hosting the municipal finance improvement programme and the Jobs Fund on behalf of National Treasury. The business support hub focuses on enhancing institutional efficiency and ensuring the effective allocation of resources.

Expenditure is expected to increase at an average annual rate of 4.5 per cent, from R257.9 million in 2025/26 to R294 million in 2028/29, with compensation of employees constituting a projected 53.7 per cent (R466.6 million) of the centre's budget over the medium term. The centre is set to receive 52.1 per cent (R452.7 million) of its revenue over the period ahead through cost recoveries, 27.9 per cent (R242.5 million) through transfers from various departments or institutions and 20 per cent (R173.7 million) through interest income. Revenue is expected to increase in line with expenditure.

Programmes/Objectives/Activities

Table 8.41 Government Technical Advisory Centre expenditure trends and estimates by programme/objective/activity

Table 6.12: Government Technical Advisory Centre Expenditure trends and estimates by programme/objective/activity											
					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	50.9	50.2	58.0	68.5	10.4%	26.0%	73.5	73.2	74.4	2.8%	25.5%
Transaction and advisory services	73.6	70.7	71.3	108.3	13.7%	37.0%	130.5	141.2	154.4	12.5%	49.0%
Project management unit (Jobs Fund, municipal finance improvement programme)	90.7	83.1	68.6	81.1	-3.6%	37.0%	91.0	65.5	65.2	-7.0%	25.5%
Total	215.2	204.1	197.9	257.9	6.2%	100.0%	2 955.0	279.9	294.0	4.5%	100.0%

Statements of financial performance, cash flow and financial position

Table 8.42 Government Technical Advisory Centre statements of financial performance, cash flow and financial position

Statement of financial performance												
Audited outcome					Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	
Revenue												
Non-tax revenue	176.2	166.3	143.3	182.7	1.2%	73.2%	216.6	198.7	211.1	4.9%	72.1%	
Sale of goods and services other than capital assets	133.5	114.9	98.3	130.2	-0.8%	52.2%	154.7	143.9	154.1	5.8%	52.1%	
Other non-tax revenue	42.7	51.4	44.9	52.6	7.2%	21.0%	61.9	54.8	57.0	2.8%	20.0%	
Transfers received	53.7	55.1	60.4	75.2	11.8%	26.8%	78.4	81.2	82.9	3.3%	27.9%	
Total revenue	229.9	221.3	203.6	257.9	3.9%	100.0%	295.0	279.9	294.0	4.5%	100.0%	
Expenses												
Current expenses	215.0	202.3	191.9	257.9	6.3%	99.1%	295.0	279.9	294.0	4.5%	100%	
Compensation of employees	128.2	132.8	130.2	148.1	4.9%	61.6%	164.2	149.8	152.6	1.0%	53.7%	
Goods and services	84.7	67.2	59.6	108.0	8.4%	36.5%	128.6	128.4	139.7	9.0%	45.7%	
Depreciation	2.1	2.3	2.1	1.9	-2.6%	0.9%	2.2	1.6	1.7	-4.1%	0.6%	
Transfers and subsidies	0.3	1.8	6.0	—	-100.0%	0.9%	—	—	—	—	—	
Total expenses	215.2	204.1	197.9	257.9	6.2%	100.0%	295.0	279.9	294.0	4.5%	100.0%	
Surplus/(Deficit)	14.7	17.3	5.7	—	-100.0%		—	—	—	—		
Cash flow statement												
Cash flow from operating activities	15.9	19.5	7.8	4.1	-36.5%	100.0%	2.9	12.3	9.8	34.0%	100.0%	
Receipts												
Non-tax receipts	176.2	166.3	143.3	182.7	1.2%	73.2%	216.6	209.3	219.2	6.3%	72.7%	
Sales of goods and services other than capital assets	133.5	114.9	98.3	132.9	-0.2%	52.5%	154.7	143.9	154.1	5.1%	51.0%	
Other sales	0.2	0.4	1.1	0.7	47.2%	0.3%	1.2	1.2	1.2	22.1%	0.4%	
Other tax receipts	42.7	51.4	44.9	49.9	5.3%	20.7%	61.9	65.5	65.2	9.3%	21.7%	
Transfers received	53.7	55.1	60.4	75.2	11.8%	26.8%	78.4	81.2	82.9	3.3%	27.3%	
Total receipts	229.9	221.3	203.6	257.9	3.9%	100.0%	295.0	290.5	302.1	5.4%	100.0%	
Payment												
Current payments	213.8	200.0	189.8	253.9	5.9%	99.1%	292.1	278.2	292.3	4.8%	100%	
Compensation of employees	128.2	132.8	130.2	147.6	4.8%	62.2%	164.2	149.8	152.6	1.1%	54.1%	
Goods and services	85.6	67.2	59.6	106.3	7.5%	36.8%	127.8	128.4	139.7	9.5%	45.9%	
Transfers and subsidies	0.3	1.8	6.0	—	-100.0%	0.9%	—	—	—	—	—	
Total payments	214.0	201.8	195.8	253.9	5.9%	100.0%	292.1	278.2	292.3	4.8%	100.0%	
Net cash flow from investing activities	(3.3)	(1.9)	(1.9)	(1.6)	-20.7%	100.0%	(1.6)	(1.7)	(1.8)	2.6%	100.0%	
Acquisition of property, plant, equipment and intangible assets	(3.3)	(1.9)	(1.9)	(1.6)	-20.7%	100.0%	(1.6)	(1.7)	(1.8)	2.6%	100.0%	
Net increase/(decrease) in cash and cash equivalents	12.6	17.7	5.9	2.4	-42.1%	100.0%	1.3	10.6	8.1	48.7%	100.0%	
Statement of financial position												
Carrying value of assets of which:	4.4	3.9	2.3	3.2	-10.4%	0.1%	3.3	3.4	1.8	-17.9%	0.3%	
Acquisition of assets	(3.3)	(1.9)	(1.9)	(1.6)	-20.7%	100.0%	(1.6)	(1.7)	(1.8)	2.6%	100.0%	
Receivables and prepayments	39.6	60.9	61.4	52.2	9.6%	2.2%	50.7	52.9	55.9	2.3%	5.3%	
Cash and cash equivalents	2 362.4	2 993.7	3 188.5	925.0	-26.8%	97.6%	897.9	938.5	990.1	2.3%	94.4%	
Total assets	2 406.4	3 058.5	3 252.2	980.4	-25.9%	100.0%	951.8	994.9	1 047.7	2.2%	100.0%	
Accumulated surplus/(deficit)	247.4	264.6	270.3	167.2	-12.2%	9.8%	164.4	171.8	180.6	2.6%	17.3%	
Capital reserve fund	—	—	—	728.3	—	7.5%	713.6	745.8	786.9	2.6%	75.0%	
Trade and other payables	2 157.8	2 792.4	2 980.3	82.2	-66.3%	82.6%	71.4	74.6	78.7	-1.5%	7.5%	
Provisions	1.2	1.5	1.6	2.6	27.9%	0.1%	2.5	2.6	1.6	-15.7%	0.2%	
Total equity and liabilities	2 406.4	3 058.5	3 252.2	980.4	-25.9%	100.0%	951.8	994.9	1 047.7	2.2%	100.0%	

Personnel information

Table 8.43 Government Technical Advisory Centre personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved posts on establishment																		
		Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29		2025/26 - 2028/29			2026/27 - 2028/29
Government Technical Advisory Centre			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	171	171	171	130.2	0.8	171	148.1	0.9	171	164.2	1.0	151	149.8	1.0	151	52.6	1.0	-4.1%	100.0%
1 – 6	1	1	1	0.3	0.3	1	2.4	2.4	1	2.4	2.4	1	2.5	2.5	1	2.5	2.5	–	0.6%
7 – 10	50	50	50	35.0	0.7	50	34.8	0.7	50	43.3	0.9	46	42.8	0.9	46	43.3	0.9	-2.7%	30.0%
11 – 12	68	68	68	51.9	0.8	68	57.6	0.8	68	60.9	0.9	52	43.2	0.8	52	43.9	0.8	-8.6%	36.4%
13 – 16	52	52	52	43.1	0.8	52	53.2	1.0	52	57.6	1.1	52	61.2	1.2	52	62.9	1.2	–	33.0%

1. Rand million.

Independent Regulatory Board for Auditors

Selected performance indicators

Table 8.44 Independent Regulatory Board for Auditors performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of monitoring visits completed per year	Education	Skills for the economy	46	47	46	45	45	45	45
Number of planned inspections completed per year	Inspections	Entity mandate	117	105	109	111	111	111	111
Number of investigations completed per year	Investigations		96	96	83	80	60	60	60
Percentage of target dates met for issuing audit pronouncements, audit reports and comment letters per year	Standards		100% (6)	100% (11)	100% (7)	85%	85%	85%	85%

Entity overview

The Independent Regulatory Board for Auditors was established in terms of the Auditing Profession Act (2005). The board is mandated to develop and maintain auditing and ethical standards that are internationally comparable, provide an appropriate framework for the education and training of suitably qualified auditors, inspect and review the work of registered auditors, and investigate and take appropriate enforcement action against registered auditors who fail to comply with standards or are found guilty of improper conduct.

The board will focus on fostering a thriving and attractive auditing profession over the medium term through initiatives such as audit pipeline development, competency framework reviews and transformation efforts; impactful stakeholder collaboration with National Treasury, entities in the financial sector and institutions that contribute to the development of the auditing profession through updated engagement strategies and innovation hubs; and organisational development with an emphasis on talent retention, digital transformation, financial sustainability and international recognition.

Expenditure is expected to increase at an average annual rate of 4.3 per cent, from R231.9 million in 2025/26 to R263 million in 2028/29, with compensation of employees constituting a projected 65.8 per cent (R494.1 million) of the board's budget over the period ahead. The board is set to receive 21.3 per cent (R160.3 million) of its revenue over the period ahead through transfers from the department and generate the remainder through the registration of auditors and trainees, annual renewal charges, and fees for the inspection of registered auditors. Revenue is expected to increase in line with expenditure.

Programmes/Objectives/Activities

Table 8.45 Independent Regulatory Board for Auditors expenditure trends and estimates by programme/objective/activity

	Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26				2026/27	2027/28	2028/29		
R million						2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	50.5	64.9	75.8	73.3		13.3%	33.0%	81.8	86.8	90.1	7.1%	34.4%
Legal	33.4	32.0	32.1	41.4		7.5%	17.3%	27.2	28.4	29.8	-10.4%	11.4%
Education	15.0	16.2	15.6	19.7		9.3%	8.3%	24.1	25.2	26.3	10.2%	10.1%
Inspections	30.9	38.1	46.0	52.7		19.5%	20.9%	58.5	61.9	65.6	7.5%	24.8%
Investigations	27.6	25.9	24.6	28.2		0.7%	13.3%	27.8	29.5	31.2	3.5%	11.8%
Standards	13.1	13.7	13.8	16.6		8.3%	7.1%	18.0	18.7	20.0	6.3%	7.5%
Total	170.5	190.7	207.9	231.9		10.8%	100.0%	237.5	250.5	263.0	4.3%	100.0%

Statements of financial performance, cash flow and financial position

Table 8.46 Independent Regulatory Board for Auditors statements of financial performance, cash flow and financial position

Statement of financial performance						Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate	Average growth rate (%)		Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	145.0	164.5	162.5	182.4	8.0%	77.6%	186.0	197.0	207.8	4.4%	78.7%
Sale of goods and services other than capital assets	137.7	153.3	150.2	168.8	7.0%	72.4%	171.5	181.8	189.4	3.9%	72.3%
Other non-tax revenue	7.3	11.2	12.3	13.5	22.9%	5.3%	14.4	15.2	18.4	10.7%	6.4%
Transfers received	45.7	45.9	47.4	49.5	2.7%	22.4%	51.5	53.6	55.2	3.7%	21.3%
Total revenue	190.6	210.4	209.9	231.9	6.8%	100.0%	237.5	250.5	263.0	4.3%	100.0%
Expenses											
Current expenses	170.5	190.7	207.9	231.9	10.8%	100.0%	237.5	250.5	263.0	4.3%	100.0%
Compensation of employees	115.0	128.7	138.5	147.7	8.7%	66.1%	155.5	164.8	173.8	5.6%	65.8%
Goods and services	52.2	57.9	65.2	78.3	14.5%	31.7%	76.7	80.3	83.6	2.2%	32.0%
Depreciation	3.3	4.1	4.2	5.9	21.4%	2.2%	5.2	5.5	5.7	-1.3%	2.2%
Total expenses	170.5	190.7	207.9	231.9	10.8%	100.0%	237.5	250.5	263.0	4.3%	100.0%
Surplus/(Deficit)	20.1	19.6	2.0	—	-100.0%		—	—	—	—	
Cash flow statement											
Cash flow from operating activities	11.8	21.4	18.8	5.7	-21.4%	100.0%	4.0	6.5	9.2	16.9%	100.0%
Receipts											
Non-tax receipts	135.8	157.2	162.1	182.2	10.3%	77.2%	185.7	196.7	207.5	4.4%	78.6%
Sales of goods and services other than capital assets	128.7	146.3	150.2	168.8	9.5%	71.9%	171.8	182.3	191.0	4.2%	72.7%
Other tax receipts	7.1	10.9	11.9	13.4	23.4%	5.2%	13.9	14.3	16.4	7.2%	6.0%
Transfers received	45.7	45.9	47.4	49.5	2.7%	22.8%	51.5	53.6	55.2	3.7%	21.4%
Total receipts	181.5	203.1	209.5	231.7	8.5%	100.0%	237.2	250.2	262.7	4.3%	100.0%
Payment											
Current payments	169.7	181.7	190.7	226.0	10.0%	100.0%	233.2	243.7	253.5	3.9%	100.0%
Compensation of employees	122.0	128.7	138.5	147.7	6.6%	69.9%	155.5	164.8	173.8	5.6%	67.6%
Goods and services	47.7	53.0	52.2	78.3	18.0%	30.1%	77.6	79.0	79.8	0.6%	32.4%
Total payments	169.7	181.7	190.7	226.0	10.0%	100.0%	233.2	243.7	253.5	3.9%	100.0%
Net cash flow from investing activities	(3.9)	(3.9)	(1.7)	(7.5)	24.5%	100.0%	(9.1)	(9.1)	(9.1)	6.8%	100.0%
Acquisition of property, plant, equipment and intangible assets	(4.0)	(2.3)	(1.2)	(1.9)	-22.3%	54.7%	(3.1)	(3.1)	(3.1)	18.4%	33.8%
Investment property	—	(0.9)	—	—	—	5.1%	—	—	—	—	—
Acquisition of software and other intangible assets	(0.1)	(0.9)	(0.7)	(5.6)	235.9%	43.6%	(6.1)	(6.1)	(6.1)	2.4%	66.2%
Proceeds from the sale of property, plant, equipment and intangible assets	0.1	0.1	0.2	—	-100.0%	-2.6%	—	—	—	—	—
Other flows from investing activities	0.1	—	—	—	-100.0%	-0.7%	—	—	—	—	—
Net cash flow from financing activities	—	—	(2.4)	—	—	100.0%	—	—	—	—	—
Other flows from financing activities	—	—	(2.4)	—	—	100.0%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	7.9	17.5	14.6	(1.8)	-160.6%	100.0%	(5.1)	(2.7)	0.0	-126.0%	100.0%

Table 8.46 Independent Regulatory Board for Auditors statements of financial performance, cash flow and financial position (continued)

Statement of financial position				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	14.7	14.4	12.1	9.9	-12.5%	8.5%	13.8	14.6	14.7	14.2%	10.2%
of which:											
Acquisition of assets	(4.0)	(2.3)	(1.2)	(1.9)	-22.3%	100.0%	(3.1)	(3.1)	(3.1)	18.4%	100.0%
Investments	10.0	10.9	10.9	11.0	3.1%	7.1%	11.0	11.0	11.0	–	7.8%
Inventory	0.2	0.3	0.4	0.3	11.4%	0.2%	0.3	0.4	0.4	6.0%	0.3%
Loans	0.3	0.2	0.7	0.3	9.2%	0.3%	0.3	0.3	0.3	–	0.2%
Receivables and prepayments	17.6	19.5	17.4	15.1	-5.0%	11.5%	13.1	13.5	12.5	-6.0%	9.3%
Cash and cash equivalents	93.7	110.2	124.9	107.9	4.8%	72.4%	102.8	100.1	100.1	-2.5%	72.1%
Total assets	136.5	155.7	166.4	144.5	1.9%	100.0%	141.3	139.9	139.0	-1.3%	100.0%
Capital and reserves	117.6	137.2	136.8	133.4	4.3%	87.1%	133.4	133.4	133.4	–	95.3%
Trade and other payables	18.9	15.5	18.4	11.0	-16.5%	10.6%	7.9	6.5	5.6	-20.3%	4.7%
Provisions	–	3.0	11.3	–	–	2.4%	–	–	–	–	–
Total equity and liabilities	136.5	155.7	166.4	144.5	1.9%	100.0%	141.3	139.9	139.0	-1.3%	100.0%

Personnel information

Table 8.47 Independent Regulatory Board for Auditors personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved establishment posts	Number of posts on establishment	Actual		Revised estimate			Medium-term expenditure estimate											
			2024/25			2025/26			2026/27			2027/28			2028/29				2025/26 - 2028/29
Independent Regulatory Board for Auditors			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	104	104	95	138.5	1.5	104	147.7	1.4	104	155.5	1.5	104	164.8	1.6	104	173.8	1.7	–	100.0%
1 – 6	5	5	5	1.2	0.2	5	1.3	0.3	5	1.4	0.3	5	1.5	0.3	5	1.6	0.3	–	4.8%
7 – 10	24	24	21	13.1	0.6	24	14.2	0.6	24	15.3	0.6	24	16.2	0.7	24	17.1	0.7	–	23.1%
11 – 12	11	11	9	8.4	0.9	11	9.1	0.8	11	9.8	0.9	11	10.4	0.9	11	11.0	1.0	–	10.6%
13 – 16	57	57	53	96.1	1.8	57	102.0	1.8	57	106.1	1.9	57	112.4	2.0	57	118.5	2.1	–	54.8%
17 – 22	7	7	7	19.6	2.8	7	21.2	3.0	7	22.8	3.3	7	24.2	3.5	7	25.5	3.6	–	6.7%

1. Rand million.

Land and Agricultural Development Bank of South Africa

Selected performance indicators

Table 8.48 Land and Agricultural Development Bank of South Africa performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Cost-to-income ratio per year	Administration	Accelerated growth of strategic industrial and	77% (R499m/ R650m)	80% (R585m/ R733m)	43% (R845m/ R1.958bn)	71%	74%	76%	75%
Capital adequacy ratio per year	Administration	labour-intensive sectors	14% (R3.9bn/ R27.9bn)	20% (R4.5bn/ R22.9bn)	46% (R10.9bn/ R23.7bn)	50%	53.2%	56.5%	59.3%

Entity overview

As a development finance institution, the Land and Agricultural Development Bank of South Africa is mandated to address agricultural and rural development. It operates in the primary agriculture and agribusiness sectors and is regulated by the Public Finance Management Act (1999) and the Land and Agricultural Development Bank Act (2002). The bank is expected to play a pivotal role in advancing agriculture and rural development.

Over the medium term, the bank will focus on promoting equitable ownership of agricultural land, particularly by historically disadvantaged people; supporting agrarian reform, land redistribution and development programmes for historically disadvantaged people; facilitating access to land for agricultural purposes;

enhancing productivity, profitability, investment and innovation in agriculture; promoting growth in the agricultural sectors and more efficient use of land; advancing rural development and job creation; and supporting commercial agriculture and food security.

Expenditure is expected to decrease at an average annual rate of 8.1 per cent, from R2.3 billion in 2025/26 to R1.8 billion in 2028/29, mainly because of a decrease in spending on interest as the bank intensifies efforts to reduce its debt. As such, total liabilities are expected to decrease from R7.3 billion in 2025/26 to R3 billion in 2028/29. The bank's revenue is expected to decrease at an average annual rate of 10.7 per cent, from R2.6 billion in 2025/26 to R1.8 billion in 2028/29, in line with the projected reduction in its loan book because of anticipated late repayment by debtors.

Programmes/Objectives/Activities

Table 8.49 Land and Agricultural Development Bank of South Africa expenditure trends and estimates by programme/objective/activity

Programme/objective/activity					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	450.9	558.7	738.0	868.3	24.4%	23.8%	886.2	916.0	939.2	2.7%	48.3%
Corporate banking	517.9	447.0	949.7	327.3	-14.2%	20.4%	243.2	204.5	137.4	-25.1%	10.3%
Commercial development banking	1 778.5	1 653.7	1 602.5	1 082.1	-15.3%	55.7%	852.2	802.8	691.1	-13.9%	41.4%
Total	2 747.2	2 659.5	3 290.2	2 277.7	-6.1%	100.0%	1 981.5	1 923.3	1 767.7	-8.1%	100.0%

Statements of financial performance, cash flow and financial position

Table 8.50 Land and Agricultural Development Bank of South Africa statements of financial performance, cash flow and financial position

Position

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Revised estimate							
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	3 220.6	2 807.6	3 826.8	2 590.9	-7.0%	100.0%	2 348.8	2 260.1	1 845.1	-10.7%	100.0%
Sale of goods and services	75.4	98.1	361.2	126.8	18.9%	5.3%	130.3	135.5	140.9	3.6%	6.3%
Other than capital assets											
Other non-tax revenue	3 145.3	2 709.6	3 465.6	2 464.0	-7.8%	94.7%	2 218.5	2 124.5	1 704.2	-11.6%	93.7%
Total revenue	3 220.6	2 807.6	3 826.8	2 590.9	-7.0%	100.0%	2 348.8	2 260.1	1 845.1	-10.7%	100.0%
Expenses											
Current expenses	2 727.8	2 606.4	3 264.8	2 239.7	-6.4%	98.8%	1 942.1	1 882.0	1 725.1	-8.3%	97.8%
Compensation of employees	328.6	345.0	444.9	620.1	23.6%	15.8%	639.3	667.6	697.2	4.0%	35.3%
Goods and services	237.7	371.3	1 222.0	666.3	41.0%	22.8%	582.2	609.8	626.7	-2.0%	32.1%
Depreciation	11.7	14.0	18.7	42.4	53.4%	0.8%	47.7	42.1	29.6	-11.3%	2.1%
Interest, dividends and rent on land	2 149.8	1 876.0	1 579.2	910.9	-24.9%	59.4%	672.9	562.6	371.7	-25.8%	28.3%
Transfers and subsidies	19.4	53.1	25.3	38.0	25.1%	1.2%	39.5	41.3	42.6	3.9%	2.2%
Total expenses	2 747.2	2 659.5	3 290.2	2 277.7	-6.1%	100.0%	1 981.5	1 923.3	1 767.7	-8.1%	100.0%
Surplus/(Deficit)	473.4	148.2	536.7	313.2	-12.9%		367.3	336.7	77.3	-37.3%	

Table 8.50 Land and Agricultural Development Bank of South Africa statements of financial performance, cash flow and financial position (continued)

Cash flow statement				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Cash flow from operating activities	219.3	249.4	1 586.0	568.0	37.3%	100.0%	536.6	518.0	551.3	-1.0%	100.0%
Receipts											
Non-tax receipts	2 832.4	2 678.9	3 706.5	2 339.9	-6.2%	100.0%	2 101.8	2 024.3	1 908.8	-6.6%	100.0%
Sales of goods and services other than capital assets	75.4	98.1	361.2	126.8	18.9%	5.7%	130.3	135.5	140.9	3.6%	6.7%
Other tax receipts	2 757.0	2 580.8	3 345.3	2 213.1	-7.1%	94.3%	1 971.4	1 888.8	1 767.9	-7.2%	93.3%
Total receipts	2 832.4	2 678.9	3 706.5	2 339.9	-6.2%	100.0%	2 101.8	2 024.3	1 908.8	-6.6%	100.0%
Payment											
Current payments	2 593.6	2 376.4	2 095.2	1 734.0	-12.6%	98.5%	1 525.7	1 465.0	1 314.9	-8.8%	97.2%
Compensation of employees	328.6	345.0	378.6	553.2	19.0%	18.0%	569.4	594.6	621.0	3.9%	40.3%
Goods and services	115.2	155.4	171.0	311.1	39.2%	8.4%	325.4	349.9	364.3	5.4%	23.5%
Interest and rent on land	2 149.8	1 876.0	1 545.7	869.7	-26.0%	72.1%	630.9	520.4	329.6	-27.6%	33.4%
Transfers and subsidies	19.4	53.1	25.3	38.0	25.1%	1.5%	39.5	41.3	42.6	3.9%	2.8%
Total payments	2 613.1	2 429.5	2 120.5	1 771.9	-12.1%	100.0%	1 565.2	1 506.3	1 357.5	-8.5%	100.0%
Net cash flow from advancing activities (financial institutions only)	5.8	1.4	1.7	1.7	-33.7%	100.0%	0.5	0.0	-	-100.0%	100.0%
Disbursements and other payments	-	-	-	1.7	-	15.9%	-	-	-	-100.0%	-
Repayments and other receipts	5.8	1.4	1.7	-	-100.0%	84.1%	0.5	0.0	-	-	100.0%
Net cash flow from investing activities	(62.5)	-	-	-	-100.0%	100.0%	-	-	-	-	-
Acquisition of property, plant, equipment and intangible assets	(62.5)	-	-	-	-100.0%	100.0%	-	-	-	-	-
Net cash flow from financing activities	15 192.5	12 350.4	5 094.2	2 425.2	-45.8%	100.0%	614.9	(1 071.2)	(3 187.1)	-209.5%	100.0%
Borrowing activities	10 081.6	11 852.8	(519.1)	2 425.2	-37.8%	68.0%	614.9	(1 071.2)	(3 187.1)	-209.5%	100.0%
Other flows from financing activities	5 110.9	497.5	5 613.3	-	-100.0%	32.0%	-	-	-	-	-
Net increase/(decrease) in cash and cash equivalents	15 355.0	12 601.2	6 681.9	2 994.8	-42.0%	100.0%	1 152.0	(553.2)	(2 635.8)	-195.8%	100.0%
Statement of financial position											
Carrying value of assets of which:	134.3	166.7	193.1	202.3	14.6%	0.7%	203.6	194.6	197.3	-0.8%	1.2%
Acquisition of assets	(62.5)	-	-	-	-100.0%	100.0%	-	-	-	-	-
Investments	1 280.5	1 414.2	1 534.0	1 468.6	4.7%	5.7%	1 502.5	1 538.1	1 575.2	2.4%	9.7%
Loans	14 765.2	13 331.9	11 574.2	13 611.3	-2.7%	53.5%	13 497.8	14 570.1	15 522.5	4.5%	91.4%
Receivables and prepayments	440.7	207.7	170.2	298.1	-12.2%	1.1%	294.4	291.6	289.5	-1.0%	1.8%
Cash and cash equivalents	15 355.0	12 601.2	7 381.4	2 994.8	-42.0%	38.5%	1 152.0	(553.2)	(2 635.8)	-195.8%	-4.3%
Non-current assets held for sale	11.4	9.2	5.1	9.2	-6.8%	-	9.2	9.2	9.2	-	0.1%
Derivatives financial instruments	1.3	0.7	361.8	-	-100.0%	0.4%	-	-	-	-	-
Total assets	31 988.4	27 731.5	21 219.9	18 584.4	-16.6%	100.0%	16 659.6	16 050.3	14 957.9	-7.0%	100.0%
Accumulated surplus/(deficit)	(3 773.4)	(4 230.5)	(3 257.6)	(2 658.9)	-11.0%	-14.0%	(2 356.2)	(2 021.5)	(1 945.9)	-9.9%	-13.3%
Capital reserve fund	7 681.5	8 784.3	13 931.0	13 931.0	21.9%	44.5%	13 931.0	13 931.0	13 931.0	-	87.7%
Borrowings	8 409.2	6 193.2	7 252.6	5 795.6	-11.7%	27.8%	3 494.5	2 317.6	1 140.6	-41.8%	14.6%
Trade and other payables	5 278.7	6 260.4	173.0	187.7	-67.1%	12.0%	246.2	240.5	233.1	7.5%	1.5%
Provisions	306.0	349.9	441.6	375.1	7.0%	1.5%	390.1	405.8	422.2	4.0%	2.6%
Derivatives financial instruments	14 086.4	10 374.3	2 679.3	954.0	-59.2%	28.2%	954.0	1 176.9	1 176.9	7.2%	6.9%
Total equity and liabilities	31 988.4	27 731.5	21 219.9	18 584.4	-16.6%	100.0%	16 659.6	16 050.3	14 957.9	-7.0%	100.0%

Personnel information

Table 8.51 Land and Agricultural Development Bank of South Africa personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved posts on establishment	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
Land and Agricultural Development Bank of South Africa			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	521	521	383	444.9	1.2	521	620.1	1.2	521	639.3	1.2	521	667.6	1.3	521	697.2	1.3	–	100.0%
1 – 6	33	33	19	4.4	0.2	33	7.6	0.2	33	8.0	0.2	33	8.4	0.3	33	8.7	0.3	–	6.3%
7 – 10	199	199	163	124.8	0.8	199	160.4	0.8	199	165.4	0.8	199	172.7	0.9	199	180.4	0.9	–	38.2%
11 – 12	184	184	131	159.2	1.2	184	222.5	1.2	184	229.0	1.2	184	239.2	1.3	184	249.8	1.4	–	35.3%
13 – 16	89	89	58	111.3	1.9	89	168.6	1.9	89	173.7	2.0	89	181.4	2.0	89	189.4	2.1	–	17.1%
17 – 22	16	16	12	45.2	3.8	16	61.0	3.8	16	63.1	3.9	16	65.9	4.1	16	68.9	4.3	–	3.1%

1. Rand million.

Office of the Ombud for Financial Services Providers

Selected performance indicators

Table 8.52 Office of the Ombud for Financial Services Providers performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of complaints closed per year within 9 months of date of receipt	Resolve complaints in a fair, expeditious and informal manner to the satisfaction of customers	Entity mandate	96% (11 126/ 11 533)	97% (11 092/ 11 417)	99% (15 448/ 15 574)	92%	92%	92%	92%
Number of activities related to brand awareness, financial literacy and customer awareness activities per year	Enhanced stakeholder management		370	446	341	117	117	117	117

Entity overview

The legislative mandate of the Office of the Ombud for Financial Services Providers is stated in the Financial Advisory and Intermediary Services Act (2002), in terms of which the organisation is established. The act gives the ombud statutory powers to consider and dispose of complaints against financial services providers, primarily intermediaries selling investment products.

Over the medium term, the ombud plans to enhance its visibility and accessibility, and strengthen consumer education initiatives through collaboration with the Financial Sector Conduct Authority, including participation in the Money Smart Weeks and various roadshows. The entity will also focus on ensuring operational effectiveness, improving customer satisfaction and strengthening stakeholder relations. This will be achieved through brand awareness, financial literacy and customer awareness activities.

Expenditure is expected to increase at an average annual rate of 4 per cent, from R92.5 million in 2025/26 to R104 million in 2028/29. Spending on compensation of employees constitutes an estimated 60.1 per cent (R182.7 million) of the entity's total expenditure over the period ahead. The entity derives revenue mainly through levies collected by the Financial Sector Conduct Authority from financial service providers. Revenue is expected to increase in line with expenditure.

Programmes/Objectives/Activities

Table 8.53 Office of the Ombud for Financial Services Providers expenditure trends and estimates by programme/objective/activity

Table 8.55 Office of the Ombud for Financial Services: Providers' expenditure trends and estimates by programming/objective/activity											
					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	28.6	30.3	35.5	45.3	16.6%	48.4%	48.2	48.3	49.7	3.1%	48.1%
Resolve complaints in a fair, expeditious and informal manner to the satisfaction of customers	28.7	29.5	34.4	42.2	13.7%	46.7%	45.8	47.4	48.9	5.0%	46.7%
Enhanced stakeholder management	2.8	2.8	3.5	5.0	20.9%	4.9%	5.1	5.2	5.4	2.6%	5.2%
Total	60.1	62.6	73.4	92.5	15.5%	100.0%	99.1	101.0	104.0	4.0%	100.0%

Statements of financial performance, cash flow and financial position

Table 8.54 Office of the Ombud for Financial Services Providers statements of financial performance, cash flow and financial position

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome			2025/26				2026/27 - 2025/26		2026/27		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	2.7	87.7	92.4	92.5	226.5%	81.9%	99.1	101.0	104.0	4.0%	100.0%
Sale of goods and services other than capital assets	—	84.2	86.3	87.2	—	76.6%	92.5	95.5	98.5	4.2%	94.2%
Other non-tax revenue	2.7	3.5	6.1	5.4	26.6%	5.2%	6.6	5.5	5.5	0.8%	5.8%
Transfers received	60.9	—	—	—	-100.0%	18.1%	—	—	—	—	—
Total revenue	63.5	87.7	92.4	92.5	13.4%	100.0%	99.1	101.0	104.0	4.0%	100.0%
Expenses											
Current expenses	60.1	62.6	73.4	92.5	15.5%	100.0%	99.1	101.0	104.0	4.0%	100.0%
Compensation of employees	33.8	39.1	44.5	55.4	17.9%	59.9%	59.4	60.7	62.6	4.2%	60.1%
Goods and services	23.2	20.8	26.2	34.0	13.7%	36.1%	36.4	37.0	38.4	4.1%	36.8%
Depreciation	3.1	2.6	2.5	2.9	-1.6%	3.9%	3.1	3.1	2.8	-1.7%	3.0%
Interest, dividends and rent on land	0.0	0.1	0.1	0.2	59.8%	0.1%	0.2	0.2	0.2	4.0%	0.2%
Total expenses	60.1	62.6	73.4	92.5	15.5%	100.0%	99.1	101.0	104.0	4.0%	100.0%
Surplus/(Deficit)	3.4	25.1	19.0	—	-100.0%		—	—	—	—	
Cash flow statement											
Cash flow from operating activities	3.8	25.5	23.2	4.8	8.3%	100.0%	8.5	6.0	(11.5)	-233.5%	100.0%
Receipts											
Non-tax receipts	58.6	80.7	93.5	92.0	16.2%	100.0%	99.3	100.5	86.5	-2.1%	100.0%
Sales of goods and services other than capital assets	56.1	77.7	88.8	87.0	15.8%	95.3%	92.9	95.5	81.5	-2.2%	94.3%
Other tax receipts	2.6	3.0	4.7	5.0	25.1%	4.7%	6.4	5.0	5.0	—	5.7%
Total receipts	58.6	80.7	93.5	92.0	16.2%	100.0%	99.3	100.5	86.5	-2.1%	100.0%
Payment											
Current payments	54.9	55.3	70.4	87.2	16.7%	100.0%	90.8	94.5	97.9	3.9%	100.0%
Compensation of employees	33.5	36.4	43.5	55.4	18.3%	63.0%	59.4	60.7	62.6	4.2%	64.5%
Goods and services	21.3	18.9	26.9	31.8	14.3%	36.9%	31.4	33.8	35.3	3.6%	35.5%
Interest and rent on land	0.0	—	—	—	-100.0%	—	—	—	—	—	—
Total payments	54.9	55.3	70.4	87.2	16.7%	100.0%	90.8	94.5	97.9	3.9%	100.0%
Net cash flow from investing activities	(1.1)	(1.4)	(0.6)	(2.0)	21.8%	100.0%	(4.0)	(4.4)	(0.1)	-60.7%	100.0%
Acquisition of property, plant, equipment and intangible assets	(1.1)	(1.5)	(0.7)	(0.7)	-13.6%	79.8%	(1.9)	(4.4)	(0.1)	-45.3%	75.2%
Acquisition of software and other intangible assets	—	(0.0)	—	(1.2)	—	24.7%	(2.1)	—	—	-100.0%	24.8%
Proceeds from the sale of property, plant, equipment and intangible assets	0.0	0.1	0.1	—	-100.0%	-4.5%	—	—	—	—	—
Net cash flow from financing activities	(0.1)	0.0	(0.1)	(0.2)	35.3%	100.0%	(0.2)	(0.2)	(0.2)	4.0%	100.0%
Repayment of finance leases	(0.0)	0.1	—	—	-100.0%	-13.7%	—	—	—	—	—
Other flows from financing activities	(0.0)	(0.1)	(0.1)	(0.2)	59.8%	113.7%	(0.2)	(0.2)	(0.2)	4.0%	100.0%
Net increase/(decrease) in cash and cash equivalents	2.6	24.0	22.5	2.7	0.6%	100.0%	4.3	1.5	(11.8)	-263.5%	100.0%

Table 8.54 Office of the Ombud for Financial Services Providers statements of financial performance, cash flow and financial position (continued)

Continued

Statement of financial position				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets of which:	7.9	6.7	4.7	3.7	-22.2%	6.0%	4.6	5.5	2.9	-8.3%	3.9%
Acquisition of assets	(1.1)	(1.5)	(0.7)	(0.7)	-13.6%	100.0%	(1.9)	(4.4)	(0.1)	-45.3%	100.0%
Investments	1.5	1.5	1.5	1.5	0.1%	1.6%	1.5	1.5	1.6	2.6%	1.4%
Receivables and prepayments	2.5	8.9	2.3	2.3	-1.9%	4.2%	1.7	1.7	1.7	-10.4%	1.5%
Cash and cash equivalents	48.3	72.4	94.9	97.5	26.4%	81.4%	101.9	103.4	105.1	2.5%	92.9%
Statutory receivables	5.3	5.2	8.8	7.1	10.0%	6.9%	2.6	(0.2)	(1.3)	-156.8%	0.3%
Total assets	65.6	94.7	112.2	112.2	19.6%	100.0%	112.3	111.9	110.0	-0.7%	100.0%
Accumulated surplus/(deficit)	60.7	85.8	104.9	104.9	20.0%	92.6%	104.9	104.9	104.9	—	94.1%
Finance lease	0.0	0.1	0.1	0.1	27.0%	0.1%	0.1	0.1	0.1	—	0.1%
Deferred income	—	0.5	—	—	—	0.1%	—	—	—	—	—
Trade and other payables	1.7	3.0	1.4	1.4	-5.1%	2.0%	1.4	1.1	0.9	-15.9%	1.0%
Provisions	3.1	5.2	5.9	5.9	23.3%	5.2%	5.9	5.9	4.2	-10.7%	4.8%
Total equity and liabilities	65.6	94.7	112.2	112.2	19.6%	100.0%	112.3	111.9	110.0	-0.7%	100.0%

Personnel information

Table 8.55 Office of the Ombud for Financial Services Providers personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved establishment posts	Number of posts on approved establishment	Actual		Revised estimate			Medium-term expenditure estimate						2025/26 - 2028/29	2026/27 - 2028/29				
			2024/25			2025/26			2026/27		2027/28		2028/29						
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost			Unit cost	Number		
Office of the Ombud for Financial Services Providers																			
Salary level	75	75	63	44.5	0.7	75	55.4	0.7	76	59.4	0.8	75	60.7	0.8	75	62.6	0.8	–	100.0%
1 – 6	20	20	18	3.4	0.2	20	4.1	0.2	20	4.2	0.2	20	4.4	0.2	20	4.5	0.2	–	26.5%
7 – 10	41	41	32	18.9	0.6	41	25.8	0.6	42	28.2	0.7	41	28.5	0.7	41	29.4	0.7	–	54.9%
11 – 12	6	6	6	6.6	1.1	6	6.9	1.1	6	7.6	1.3	6	7.8	1.3	6	8.1	1.3	–	8.0%
13 – 16	7	7	6	12.6	2.1	7	15.1	2.2	7	16.1	2.3	7	16.6	2.4	7	17.2	2.5	–	9.3%
17 – 22	1	1	1	2.9	2.9	1	3.5	3.5	1	3.2	3.2	1	3.3	3.3	1	3.5	3.5	–	1.3%

1. Rand million.

Office of the Pension Funds Adjudicator

Selected performance indicators

Table 8.56 Office of the Pension Funds Adjudicator performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of unresolved complaints referred to respondents within 5 working days per year	Dispose of complaints received	Entity mandate	87% (3 083/ 3 548)	91% (4 850/ 5 354)	98% (6 536/ 6 660)	90%	90%	90%	90%
Percentage implementation of activities in line with the stakeholder engagement plan per year	Effective stakeholder relationships		469% (136/29)	186% (54/29)	244% (95/39)	95%	95%	95%	95%

Entity overview

The mandate of the Office of the Pension Funds Adjudicator is to investigate and determine complaints lodged in terms of section 30B of the Pension Funds Act (1956). The adjudicator is required to resolve complaints in a procedurally fair, economical and expeditious manner by: ensuring that its services are accessible to all; investigating complaints in a procedurally fair manner; resolving complaints justly and expeditiously, in accordance with the law; incorporating innovation and proactive thought and action into its activities; and supporting, encouraging and providing opportunities for individual growth.

The adjudicator will focus on enhancing the integrity of the pension industry over the medium term by continuing to serve as a trusted platform for resolving complaints, evaluating and modernising internal case determination processes, and developing a digitisation strategy to adapt to evolving demands. The adjudicator will leverage technology to streamline its processes through artificial intelligence-driven analytics, automation tools and collaborative platforms, and reduce the time taken to acknowledge and finalise complaints. It will also continue its efforts to enhance its presence and accessibility.

Expenditure is expected to increase at an average annual rate of 4.6 per cent, from R112.7 million in 2025/26 to R129 million in 2028/29, with compensation of employees accounting for an estimated 60.2 per cent (R226.1 million) of the adjudicator's budget over the period ahead. The adjudicator derives its revenue mainly through levies collected from pension funds, transferred by the Financial Sector Conduct Authority in accordance with section 30R of the Pension Funds Act (1956). Revenue is projected to increase in line with expenditure.

Programmes/Objectives/Activities

Table 8.57 Office of the Pension Funds Adjudicator expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	16.5	20.2	20.5	25.6	15.8%	21.7%	27.5	28.4	29.3	4.6%	22.7%
Dispose of complaints received	57.2	63.5	70.4	79.0	11.4%	70.9%	84.8	87.6	90.4	4.6%	70.0%
Achieve operational excellence	5.1	5.0	6.2	6.4	7.9%	6.0%	6.3	6.5	6.7	1.6%	5.2%
Effective stakeholder relationships	0.5	1.9	1.5	1.7	55.9%	1.5%	2.5	2.6	2.7	15.6%	2.1%
Total	79.2	90.6	98.6	112.7	12.5%	100.0%	121.1	125.1	129.0	4.6%	100.0%

Statements of financial performance, cash flow and financial position

Table 8.58 Office of the Pension Funds Adjudicator statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Revenue											
Non-tax revenue	0.8	8.7	8.8	1.1	10.2%	4.7%	1.2	1.2	1.2	3.3%	1.0%
Other non-tax revenue	0.8	8.7	8.8	1.1	10.2%	4.7%	1.2	1.2	1.2	3.3%	1.0%
Transfers received	82.7	82.6	113.1	111.6	10.5%	95.3%	120.0	123.9	127.8	4.6%	99.0%
Total revenue	83.6	91.2	121.8	112.7	10.5%	100.0%	121.1	125.1	129.0	4.6%	100.0%
Expenses											
Current expenses	79.2	90.6	98.6	112.7	12.5%	100.0%	121.1	125.1	129.0	4.6%	100.0%
Compensation of employees	46.6	55.6	59.9	65.3	11.9%	59.7%	73.0	75.4	77.7	6.0%	60.2%
Goods and services	30.3	29.3	33.9	40.4	10.0%	35.1%	42.0	43.3	44.7	3.4%	34.6%
Depreciation	2.2	5.7	4.8	7.1	47.5%	5.2%	6.2	6.4	6.6	-2.0%	5.1%
Total expenses	79.2	90.6	98.6	112.7	12.5%	100.0%	121.1	125.1	129.0	4.6%	100.0%
Surplus/(Deficit)	4.4	-	23.2	-	-100.0%		-	-	-	-	

Table 8.58 Office of the Pension Funds Adjudicator statements of financial performance, cash flow and financial position (continued)

Cash flow statement				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Cash flow from operating activities	8.0	10.5	28.9	7.0	-4.0%	100.0%	9.4	9.7	10.0	12.4%	100.0%
Receipts											
Non-tax receipts	0.8	2.3	1.3	1.1	10.2%	1.4%	1.2	1.2	1.2	3.3%	1.0%
Other tax receipts	0.8	2.3	1.3	1.1	10.2%	1.4%	1.2	1.2	1.2	3.3%	1.0%
Transfers received	82.7	92.3	119.6	111.6	10.5%	98.6%	120.0	123.9	127.8	4.6%	99.0%
Financial transactions in assets and liabilities	0.1	0.1	0.0	–	-100.0%	–	–	–	–	–	–
Total receipts	83.6	94.7	120.9	112.7	10.5%	100.0%	121.1	125.1	129.0	4.6%	100.0%
Payment											
Current payments	75.6	84.1	91.9	105.7	11.8%	100.0%	111.8	115.4	119.0	4.0%	100.0%
Compensation of employees	46.5	52.0	59.2	65.3	12.0%	62.4%	73.0	75.4	77.7	6.0%	65.3%
Goods and services	29.1	32.1	32.8	40.4	11.6%	37.6%	38.8	40.1	41.3	0.8%	34.7%
Total payments	75.6	84.1	91.9	105.7	11.8%	100.0%	111.8	115.4	119.0	4.0%	100.0%
Net cash flow from investing activities	(3.0)	(2.3)	(9.9)	(7.1)	33.6%	100.0%	(7.4)	(7.8)	(8.1)	4.8%	100.0%
Acquisition of property, plant, equipment and intangible assets	(2.0)	(1.8)	(7.2)	(6.1)	43.5%	77.0%	(5.4)	(6.3)	(6.1)	0.4%	76.4%
Acquisition of software and other intangible assets	(1.0)	(0.7)	(2.7)	(1.0)	1.1%	24.2%	(2.0)	(1.5)	(2.0)	26.0%	23.6%
Proceeds from the sale of property, plant, equipment and intangible assets	0.1	0.2	0.0	–	-100.0%	-1.1%	–	–	–	–	–
Net increase/(decrease) in cash and cash equivalents	5.0	8.2	19.1	(0.0)	-104.5%	100.0%	2.0	1.9	1.9	-1 716.8%	100.0%
Statement of financial position											
Carrying value of assets of which:	16.8	12.0	12.6	13.1	-8.0%	46.9%	13.7	14.3	15.0	4.5%	56.2%
Acquisition of assets	(2.0)	(1.8)	(7.2)	(6.1)	43.5%	100.0%	(5.4)	(6.3)	(6.1)	0.4%	100.0%
Receivables and prepayments	6.4	8.1	8.5	8.8	11.2%	27.4%	9.2	9.7	10.1	4.5%	37.9%
Cash and cash equivalents	25.9	1.3	1.3	1.4	-62.5%	25.7%	1.4	1.5	1.6	4.5%	5.9%
Total assets	49.2	21.3	22.3	23.3	-22.0%	100.0%	24.4	25.5	26.6	4.5%	100.0%
Accumulated surplus/(deficit)	44.7	19.4	20.4	21.3	-22.0%	91.0%	22.2	25.5	26.7	7.8%	97.1%
Trade and other payables	1.0	0.7	0.7	0.7	-9.8%	2.6%	0.8	–	–	-100.0%	1.0%
Provisions	3.5	1.2	1.3	1.4	-26.9%	6.3%	1.5	–	–	-100.0%	1.9%
Total equity and liabilities	49.2	21.3	22.3	23.3	-22.0%	100.0%	24.4	25.5	26.7	4.5%	100.0%

Personnel information

Table 8.59 Office of the Pension Funds Adjudicator personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29	
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Office of the Pension Funds Adjudicator																			
Salary level	86	86	82	59.9	0.7	86	65.3	0.8	86	73.0	0.8	86	75.4	0.9	86	77.7	0.9	— 100.0%	
1 – 6	14	14	13	2.5	0.2	14	2.8	0.2	14	3.0	0.2	14	3.1	0.2	14	3.2	0.2	— 16.3%	
7 – 10	39	39	39	17.7	0.5	39	19.1	0.5	39	21.0	0.5	39	21.7	0.6	39	22.4	0.6	— 45.3%	
11 – 12	25	25	22	21.9	1.0	25	25.7	1.0	25	29.1	1.2	25	30.1	1.2	25	31.0	1.2	— 29.1%	
13 – 16	5	5	5	8.5	1.7	5	8.6	1.7	5	9.5	1.9	5	9.8	2.0	5	10.1	2.0	— 5.8%	
17 – 22	3	3	3	9.2	3.1	3	9.1	3.0	3	10.3	3.4	3	10.6	3.5	3	10.9	3.6	— 3.5%	

1. Rand million.

Statements of financial performance, cash flow and financial position

Table 8.62 Ombud Council statements of financial performance, cash flow and financial position

Statement of financial performance						Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	
Revenue												
Non-tax revenue	–	24.2	27.6	26.7	–	81.3%	30.2	31.3	32.2	6.5%	100.0%	
Sale of goods and services other than capital assets	–	24.1	26.5	25.4	–	78.8%	28.8	29.8	30.7	6.6%	95.3%	
Other non-tax revenue	–	0.1	1.1	1.3	–	2.6%	1.4	1.5	1.5	5.0%	4.7%	
Transfers received	10.0	8.0	–	–	-100.0%	18.7%	–	–	–	–	–	
Total revenue	10.0	32.2	27.6	26.7	38.7%	100.0%	30.2	31.3	32.2	6.5%	100.0%	
Expenses												
Current expenses	6.1	9.9	23.2	26.7	63.5%	100.0%	30.2	31.3	32.2	6.5%	100.0%	
Compensation of employees	4.0	7.0	10.7	12.7	47.6%	52.3%	13.3	14.0	14.8	5.1%	44.9%	
Goods and services	2.1	2.8	12.4	13.7	86.1%	47.1%	16.7	17.0	17.2	7.8%	54.4%	
Depreciation	0.0	0.1	0.1	0.2	116.9%	0.6%	0.2	0.2	0.2	4.3%	0.7%	
Interest, dividends and rent on land	–	0.0	0.0	0.0	–	–	0.0	0.0	0.0	1.5%	–	
Total expenses	6.1	9.9	23.2	26.7	63.5%	100.0%	30.2	31.3	32.2	6.5%	100.0%	
Surplus/(Deficit)	3.9	22.3	4.4	–	-100.0%		–	–	–	–	–	
Cash flow statement												
Cash flow from operating activities	0.1	31.9	10.4	0.2	26.3%	100.0%	(0.1)	(0.3)	15.0	324.9%	100.0%	
Receipts												
Non-tax receipts	–	0.1	1.0	1.3	–	2.3%	1.4	1.5	1.5	4.9%	4.9%	
Other tax receipts	–	0.1	1.0	1.3	–	2.3%	1.4	1.5	1.5	4.9%	4.9%	
Transfers received	6.3	19.7	–	–	-100.0%	25.2%	–	–	–	–	–	
Financial transactions in assets and liabilities	–	20.8	28.8	25.4	–	72.5%	27.0	28.6	29.9	5.7%	95.1%	
Total receipts	6.3	40.6	29.8	26.7	61.8%	100.0%	28.4	30.1	31.4	5.6%	100.0%	
Payment												
Current payments	6.2	8.7	19.5	26.5	62.3%	100.0%	28.4	30.4	16.4	-14.7%	100.0%	
Compensation of employees	4.1	6.3	10.6	12.7	46.4%	55.5%	13.6	14.5	–	-100.0%	37.3%	
Goods and services	2.1	2.3	8.8	13.7	85.9%	44.5%	14.8	15.9	16.4	6.2%	62.7%	
Interest and rent on land	–	0.0	0.0	0.0	–	–	0.0	0.0	–	-100.0%	–	
Total payments	6.2	8.7	19.5	26.5	62.3%	100.0%	28.4	30.4	16.4	-14.7%	100.0%	
Net cash flow from investing activities	(0.1)	(0.1)	(0.2)	(1.6)	154.6%	100.0%	(1.4)	(0.4)	(0.4)	-37.0%	100.0%	
Acquisition of property, plant, equipment and intangible assets	(0.1)	(0.1)	(0.2)	(1.2)	131.3%	79.7%	(1.3)	(0.3)	(0.3)	-37.0%	86.2%	
Acquisition of software and other intangible assets	–	–	–	(0.4)	–	20.3%	(0.1)	(0.1)	(0.1)	-37.0%	13.8%	
Net cash flow from financing activities	–	(11.7)	(8.0)	(0.0)	–	100.0%	(0.0)	(0.0)	(0.0)	–	100.0%	
Repayment of finance leases	–	(0.0)	(0.0)	(0.0)	–	0.2%	(0.0)	(0.0)	(0.0)	–	100.0%	
Other flows from financing activities	–	(11.7)	(8.0)	–	–	99.8%	–	–	–	–	–	
Net increase/(decrease) in cash and cash equivalents	0.0	20.1	2.2	(1.4)	–	100.0%	(1.5)	(0.7)	14.6	-317.4%	100.0%	
Statement of financial position												
Carrying value of assets of which:	0.1	0.2	0.2	1.0	134.0%	1.8%	1.5	1.5	1.5	14.0%	5.9%	
Acquisition of assets	(0.1)	(0.1)	(0.2)	(1.2)	131.3%	100.0%	(1.3)	(0.3)	(0.3)	-37.0%	100.0%	
Receivables and prepayments	–	0.0	0.4	–	–	0.5%	–	–	–	–	–	
Cash and cash equivalents	–	20.1	22.3	21.6	–	76.0%	21.6	21.6	21.6	–	85.6%	
Statutory receivables	11.7	3.3	1.0	2.2	-43.1%	21.7%	2.2	2.2	2.2	–	8.6%	
Total assets	11.8	23.6	23.9	24.8	28.0%	100.0%	25.2	25.2	25.2	0.6%	100.0%	
Accumulated surplus/(deficit)	11.4	22.0	18.4	5.9	-20.0%	68.6%	6.4	6.4	6.4	2.8%	25.2%	
Capital and reserves	–	–	–	18.6	–	22.1%	18.6	18.6	18.6	–	73.7%	
Finance lease	–	0.0	0.0	0.0	–	0.1%	–	0.0	0.0	–	0.1%	
Deferred income	–	0.1	–	–	–	0.1%	–	–	–	–	–	
Trade and other payables	0.4	0.7	4.7	0.3	-10.0%	7.2%	0.2	0.2	0.2	-2.9%	1.0%	
Provisions	–	0.7	0.8	–	–	1.8%	–	–	–	–	–	
Total equity and liabilities	11.8	23.6	23.9	24.8	28.0%	100.0%	25.2	25.2	25.2	0.6%	100.0%	

Personnel information

Table 8.63 Ombud Council personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29		
Ombud Council			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	8	8	8	10.7	1.3	8	12.7	1.6	8	13.3	1.7	8	14.0	1.8	8	14.8	1.8	–	100.0%
7 – 10	3	3	3	0.8	0.3	3	1.5	0.5	3	1.5	0.5	3	1.6	0.5	3	1.7	0.6	–	37.5%
11 – 12	1	1	1	0.9	0.9	1	2.5	2.5	1	2.5	2.5	1	2.6	2.6	1	2.7	2.7	–	12.5%
13 – 16	3	3	3	5.9	2.0	3	5.8	1.9	3	6.1	2.0	3	6.4	2.1	3	6.8	2.3	–	37.5%
17 – 22	1	1	1	3.1	3.1	1	3.0	3.0	1	3.1	3.1	1	3.3	3.3	1	3.5	3.5	–	12.5%

1. Rand million.

Public Investment Corporation

Selected performance indicators

Table 8.64 Public Investment Corporation performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Value of net profit after tax per year	Administration	Increased infrastructure investment, access and efficiency	R108m	R135m	R246m	R216m	R240m	R254m	R264m
Total amount of funds under management per year	Investments		R2.6tn	R2.7tn	R3tn	R2.95tn	R3tn	R3.14tn	R3.27tn

Entity overview

The Public Investment Corporation is a registered financial services provider in terms of the Financial Advisory and Intermediary Services Act (2002). It is wholly owned by the South African government, with the Minister of Finance as its shareholder representative. The corporation is registered as a financial services provider and manages assets for its clients, all of which are public entities. Its ongoing focus is on investing funds on behalf of its clients based on their investment mandates and approved by the Financial Sector Conduct Authority.

The corporation will focus on developing strategic partnerships with key business partners over the medium term, including, but not limited to, co-investors, entrepreneurs, financial technology companies and IT suppliers. These partnerships will support the corporation's growth strategy. By leveraging them, it aims to deliver investment solutions that meet the financial returns and impact expectations of its clients.

Expenditure is expected to increase at an average annual rate of 14.5 per cent, from R1.6 billion in 2025/26 to R2.4 billion in 2028/29, because of increased spending on goods and services, which constitutes an estimated 51.8 per cent (R3.5 billion) of the corporation's budget over the medium term, increasing at an average annual rate of 19.1 per cent, from R753 million in 2025/26 to R1.3 billion in 2028/29. This increase is driven by spending on operating payments, travel and subsistence, and consultants. The corporation derives its revenue through the fees it charges for managing its clients' assets, interest income and board fees. Revenue is expected to increase at an average rate of 16.2 per cent, from R2 billion in 2025/26 to R3.2 billion in 2028/29, because of anticipated increases in assets under management and interest income.

Programmes/Objectives/Activities

Table 8.65 Public Investment Corporation expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	634.9	619.4	655.3	523.5	-6.2%	43.7%	741.1	763.5	877.9	18.8%	35.3%
Investments	634.9	645.7	767.0	1 091.1	19.8%	56.3%	1 338.1	1 478.8	1 546.4	12.3%	64.7%
Total	1 269.8	1 265.1	1 422.3	1 614.6	8.3%	100.0%	2 079.2	2 242.3	2 424.2	14.5%	100.0%

Statements of financial performance, cash flow and financial position

Table 8.66 Public Investment Corporation statements of financial performance, cash flow and financial position

Statement of financial performance

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	1 485.4	1 536.1	1 934.2	2 046.5	11.3%	100.0%	2 684.2	2 928.4	3 213.5	16.2%	100.0%
Sale of goods and services other than capital assets	1 220.4	1 261.8	1 307.9	1 731.7	12.4%	78.9%	2 016.5	2 224.9	2 470.6	12.6%	76.0%
Other non-tax revenue	265.0	274.3	626.3	314.8	5.9%	21.1%	667.7	703.5	742.9	33.1%	24.0%
Total revenue	1 485.4	1 536.1	1 934.2	2 046.5	11.3%	100.0%	2 684.2	2 928.4	3 213.5	16.2%	100.0%
Expenses											
Current expenses	1 130.0	1 184.1	1 273.2	1 454.8	8.8%	90.5%	1 855.5	1 988.6	2 132.3	13.6%	88.6%
Compensation of employees	438.1	734.1	592.4	663.4	14.8%	43.6%	712.6	745.3	775.1	5.3%	33.1%
Goods and services	641.8	395.5	641.3	753.0	5.5%	43.6%	1 063.4	1 160.0	1 270.6	19.1%	51.8%
Depreciation	50.0	54.4	39.5	38.5	-8.4%	3.3%	79.6	83.2	86.6	31.0%	3.7%
Transfers and subsidies	139.8	81.0	149.1	159.8	4.5%	9.5%	223.7	253.7	291.9	22.3%	11.4%
Total expenses	1 269.8	1 265.1	1 422.3	1 614.6	8.3%	100.0%	2 079.2	2 242.3	2 424.2	14.5%	100.0%
Surplus/(Deficit)	215.6	271.0	512.0	431.9	26.1%		604.9	686.1	789.3	22.3%	

Cash flow statement

Cash flow from operating activities	172.2	114.4	217.4	223.8	9.1%	100.0%	993.2	964.0	982.0	63.7%	100.0%
Receipts											
Non-tax receipts	1 473.8	1 527.6	1 599.6	2 030.1	11.3%	95.3%	2 369.7	2 613.7	2 898.5	12.6%	100.0%
Sales of goods and services other than capital assets	1 220.4	1 261.8	1 307.9	1 731.7	12.4%	79.4%	2 016.5	2 224.9	2 470.6	12.6%	85.2%
Other tax receipts	253.4	265.8	291.6	298.3	5.6%	15.9%	353.3	388.8	427.9	12.8%	14.8%
Financial transactions in assets and liabilities	—	—	314.3	10.9	—	4.7%	—	—	—	-100.0%	—
Total receipts	1 473.8	1 527.6	1 913.9	2 041.0	11.5%	100.0%	2 369.7	2 613.7	2 898.5	12.4%	100.0%
Payment											
Current payments	1 213.6	1 338.3	1 609.3	1 657.4	10.9%	93.4%	1 152.8	1 395.9	1 624.6	-0.7%	84.4%
Compensation of employees	503.4	625.2	592.4	663.4	9.6%	38.3%	712.6	745.3	775.1	5.3%	45.2%
Goods and services	709.9	641.5	999.6	983.1	11.5%	53.5%	434.0	642.1	840.7	-5.1%	38.8%
Interest and rent on land	0.3	71.7	17.3	10.9	234.5%	1.6%	6.2	8.4	8.8	-6.9%	0.5%
Transfers and subsidies	88.0	74.8	87.1	159.8	22.0%	6.6%	223.7	253.7	291.9	22.3%	15.6%
Total payments	1 301.6	1 413.1	1 696.4	1 817.1	11.8%	100.0%	1 376.5	1 649.6	1 916.5	1.8%	100.0%
Net cash flow from investing activities	134.6	(646.0)	(204.7)	(256.4)	-224.0%	100.0%	(956.3)	(887.8)	(957.7)	55.2%	100.0%
Acquisition of property, plant, equipment and intangible assets	(4.1)	(8.2)	(13.0)	(4.5)	3.3%	3.1%	(15.0)	—	—	-100.0%	0.5%
Acquisition of software and other intangible assets	(1.7)	—	(5.0)	(30.6)	163.3%	3.8%	(225.7)	—	(71.4)	32.6%	10.6%
Other flows from investing activities	140.3	(637.8)	(186.8)	(221.3)	-216.4%	93.1%	(715.6)	(887.8)	(886.3)	58.8%	88.9%
Net cash flow from financing activities	35.1	(25.7)	(30.2)	(8.8)	-163.1%	100.0%	(30.3)	(30.9)	(31.4)	52.6%	100.0%
Repayment of finance leases	(21.0)	(25.7)	(30.2)	(8.8)	-25.1%	289.2%	(30.3)	(30.9)	(31.4)	52.6%	100.0%
Other flows from financing activities	56.1	—	—	—	-100.0%	-189.2%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	341.9	(557.2)	(17.5)	(41.4)	-149.5%	100.0%	6.7	45.4	(7.0)	-44.6%	100.0%

Table 8.66 Public Investment Corporation statements of financial performance, cash flow and financial position (continued)

Statement of financial position					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	84.5	78.0	72.1	103.9	7.2%	1.8%	304.3	297.1	372.1	53.0%	4.5%
of which:											
Acquisition of assets	(4.1)	(8.2)	(13.0)	(4.5)	3.3%	100.0%	(15.0)	—	—	-100.0%	100.0%
Investments	2 809.3	3 449.7	4 074.7	4 141.5	13.8%	74.9%	5 183.8	5 914.1	6 704.6	17.4%	82.3%
Receivables and prepayments	337.0	361.9	141.2	393.2	5.3%	6.4%	301.7	327.2	389.1	-0.3%	4.7%
Cash and cash equivalents	1 134.3	577.1	559.5	568.6	-20.6%	14.7%	493.1	538.4	531.4	-2.2%	7.2%
Taxation	165.7	150.6	71.7	45.0	-35.2%	2.2%	95.2	90.4	96.6	29.0%	1.3%
Total assets	4 530.8	4 617.3	4 919.3	5 252.3	5.0%	100.0%	6 378.1	7 167.2	8 093.9	15.5%	100.0%
Accumulated surplus/(deficit)	2 932.7	3 062.7	3 430.3	3 729.3	8.3%	68.1%	4 542.1	5 228.2	6 017.5	17.3%	73.0%
Capital and reserves	963.0	972.3	968.7	972.3	0.3%	20.1%	935.6	954.0	949.1	-0.8%	13.1%
Finance lease	26.1	30.8	34.9	40.0	15.2%	0.7%	36.4	39.2	40.6	0.5%	0.5%
Trade and other payables	160.3	151.4	108.4	110.2	-11.7%	2.7%	149.7	153.5	168.5	15.2%	2.2%
Taxation	—	—	51.0	—	—	0.3%	—	—	—	—	—
Provisions	349.7	332.2	326.0	332.7	-1.7%	6.9%	627.2	708.4	823.2	35.3%	10.0%
Derivatives financial instruments	99.0	67.9	—	67.9	-11.8%	1.2%	87.2	84.0	95.0	11.9%	1.2%
Total equity and liabilities	4 530.8	4 617.3	4 919.3	5 252.3	5.0%	100.0%	6 378.1	7 167.2	8 093.9	15.5%	100.0%

Personnel information

Table 8.67 Public Investment Corporation personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved establishment	Number of posts on approved establishment																	
			Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
Public Investment Corporation			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	2025/26 - 2028/29	2026/27 - 2028/29
Salary level	460	460	425	592.4	1.4	460	663.4	1.4	455	712.6	1.6	455	745.3	1.6	455	775.1	1.7	-0.4%	100.0%
1 – 6	17	17	15	3.5	0.2	17	14.9	0.9	17	4.1	0.2	17	4.2	0.2	17	4.4	0.3	–	3.7%
7 – 10	137	137	124	75.1	0.6	137	87.1	0.6	141	92.1	0.7	141	96.4	0.7	141	100.2	0.7	1.0%	31.0%
11 – 12	69	69	68	64.5	0.9	69	72.4	1.0	69	74.4	1.1	69	77.8	1.1	69	80.9	1.2	–	15.2%
13 – 16	184	184	171	275.0	1.6	184	271.1	1.5	172	299.5	1.7	172	313.2	1.8	172	325.8	1.9	-2.2%	37.8%
17 – 22	53	53	47	174.3	3.7	53	217.8	4.1	56	242.5	4.3	56	253.7	4.5	56	263.8	4.7	1.9%	12.3%

1. Rand million.

South African Revenue Service

Selected performance indicators

Table 8.68 South African Revenue Service performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of taxpayers and traders surveyed per year who are satisfied with the clarity and certainty provided by the revenue service	Deputy commissioner: Taxpayer engagement and operations	Supportive and sustainable economic policy environment	75.3% (8 858/ 11 761)	66.9% (9 759/ 14 588)	71.7% (23 064/ 32 167)	77.5%	78%	78.5%	79%
Net revenue collected as a percentage of estimates as agreed with the Minister of Finance per year	Deputy commissioner: Taxpayer engagement and operations		99.7% (R1.687tn/ R1.692tn)	100.5% (R1.741tn/ R1.731tn)	100.5% (R1.855tn/ R1.846tn)	100%	100%	100%	100%
Annual trade facilitation index (%)	Deputy commissioner: Taxpayer engagement and operations		52.8%	71.6%	72.4%	72%	74%	76%	78%
Annual voluntary compliance index (%)	Deputy commissioner: Taxpayer engagement and operations		61.6%	63.6%	66.9%	67%	68%	69%	70%

Entity overview

In terms of the South African Revenue Service Act (1997), the South African Revenue Service is mandated to

collect all revenue due to the state and administer trade to support government in meeting its key developmental objectives for growth. This involves facilitating legitimate trade, protecting South Africa's ports of entry, and eliminating illegal trade and tax evasion. Accordingly, the revenue service's overarching strategic intent is to develop and administer a tax and customs system of voluntary compliance and enforce it responsibly and decisively.

To this end, over the medium term, the entity will focus on broadening the tax base, particularly within the informal economy and high-risk sectors; scaling up automation and digital self-service platforms; expanding auto-assessments; leveraging advanced data science and artificial intelligence to enhance risk management; and strengthening enforcement against illicit trade, base erosion and profit shifting, and aggressive tax planning. Related activities include formalising segments of the informal economy; enhancing the oversight of trusts; and expanding specialised units that target illicit trade, aggressive tax planning and transfer pricing risk. The revenue service will also focus on transformation programmes that include the integration of instant payments, entity-based compliance, and VAT and customs modernisation. The entity also conducts annual assessments to gauge the efficiency and performance of customs and excise procedures in enhancing cross-border trade dynamics, and the level of voluntary compliance by taxpayers.

Expenditure is expected to increase at an average annual rate of 2 per cent, from R15.8 billion in 2025/26 to R16.8 billion in 2028/29, with spending on compensation of employees constituting an estimated 67.3 per cent (R32.6 billion) of total expenditure over the medium term. The entity is set to derive 96.1 per cent (R45.9 billion) of its revenue over the medium term through transfers from the department. Total revenue is expected to decrease at an average rate of 0.3 per cent, from R16.5 billion in 2025/26 to R16.4 billion in 2028/29, due to a decrease in non-tax revenue after the settlement of outstanding commission debt by the Unemployment Insurance Fund in 2025/26.

Programmes/Objectives/Activities

Table 8.69 South African Revenue Service expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	3 251.8	2 978.8	2 829.7	2 731.6	-5.6%	21.5%	2 903.6	2 860.3	2 918.0	2.2%	17.9%
Deputy commissioner: Taxpayer engagement and operations	6 435.8	7 331.6	7 900.6	8 134.8	8.1%	54.4%	8 542.9	8 944.7	9 385.7	4.9%	55.4%
Deputy commissioner: Strategy, enabling and modernisation	2 241.2	2 547.8	2 675.8	2 876.9	8.7%	18.9%	3 045.8	3 201.7	3 365.8	5.4%	19.8%
Office of the Tax Ombud	48.1	51.6	49.0	62.4	9.1%	0.4%	58.2	60.5	62.4	—	0.4%
Projects	13.6	197.8	463.9	2 007.4	428.4%	4.9%	1 035.9	1 052.3	1 035.3	-19.8%	6.4%
Total	11 990.5	13 107.5	13 919.0	15 813.1	9.7%	100.0%	15 586.3	16 119.4	16 767.2	2.0%	100.0%

Statements of financial performance, cash flow and financial position

Table 8.70 South African Revenue Service statements of financial performance, cash flow and financial position

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	715.2	616.7	670.0	1 123.8	16.3%	5.6%	600.4	615.6	631.4	-17.5%	3.9%
Sale of goods and services other than capital assets	429.9	462.9	506.0	444.0	1.1%	3.3%	456.3	469.0	482.0	2.8%	2.9%
Other non-tax revenue	285.2	153.7	164.0	679.8	33.6%	2.3%	144.1	146.6	149.4	-39.7%	0.9%
Transfers received	11 635.8	13 280.7	12 388.6	15 409.6	9.8%	94.4%	14 818.4	15 297.9	15 773.3	0.8%	96.1%
Total revenue	12 351.0	13 897.4	13 058.6	16 533.5	10.2%	100.0%	15 418.8	15 913.5	16 404.7	-0.3%	100.0%
Expenses											
Current expenses	11 990.5	13 107.5	13 919.0	15 813.1	9.7%	100.0%	15 586.3	16 119.4	16 767.2	2.0%	100.0%
Compensation of employees	8 304.0	8 983.4	9 608.4	10 152.1	6.9%	67.6%	10 587.0	10 835.6	11 182.8	3.3%	67.3%
Goods and services	3 007.3	3 478.2	3 633.0	5 065.9	19.0%	27.7%	4 367.6	4 630.0	4 911.9	-1.0%	28.7%
Depreciation	669.9	638.5	637.7	595.0	-3.9%	4.6%	631.6	653.7	672.4	4.2%	4.0%
Interest, dividends and rent on land	9.2	7.4	39.8	0.1	-77.9%	0.1%	0.1	0.1	0.1	3.2%	–
Total expenses	11 990.5	13 107.5	13 919.0	15 813.1	9.7%	100.0%	15 586.3	16 119.4	16 767.2	2.0%	100.0%
Surplus/(Deficit)	360.5	789.8	(860.4)	720.4	26.0%		(167.5)	(206.0)	(362.5)	-179.5%	
Cash flow statement											
Cash flow from operating activities	665.3	856.9	61.8	1 535.4	32.2%	100.0%	322.6	498.3	364.3	-38.1%	100.0%
Receipts											
Non-tax receipts	533.4	525.9	723.1	587.5	3.3%	4.3%	598.6	613.7	629.5	2.3%	3.9%
Sales of goods and services other than capital assets	430.8	377.7	565.3	439.1	0.6%	3.3%	454.5	467.1	480.1	3.0%	2.9%
Other sales	430.8	377.7	565.3	439.1	0.6%	3.3%	454.5	467.1	480.1	3.0%	2.9%
Other tax receipts	102.6	148.2	157.8	148.3	13.1%	1.0%	144.1	146.6	149.4	0.2%	0.9%
Transfers received	11 635.8	13 280.7	12 388.6	15 409.6	9.8%	95.7%	14 818.4	15 297.9	15 773.3	0.8%	96.1%
Total receipts	12 169.2	13 806.6	13 111.6	15 997.1	9.5%	100.0%	15 417.0	15 911.6	16 402.8	0.8%	100.0%
Payment											
Current payments	11 503.9	12 949.7	13 049.8	14 461.7	7.9%	100.0%	15 094.3	15 413.3	16 038.5	3.5%	100.0%
Compensation of employees	8 445.4	9 498.5	9 411.3	10 099.0	6.1%	72.1%	10 587.0	10 835.6	11 182.8	3.5%	70.0%
Goods and services	3 049.3	3 443.3	3 598.7	4 362.5	12.7%	27.8%	4 507.3	4 577.5	4 855.5	3.6%	29.9%
Interest and rent on land	9.2	7.9	39.8	0.1	-77.9%	0.1%	0.1	0.1	0.1	3.3%	–
Total payments	11 503.9	12 949.7	13 049.8	14 461.7	7.9%	100.0%	15 094.3	15 413.3	16 038.5	3.5%	100.0%
Net cash flow from investing activities	(779.4)	(629.8)	(412.8)	(1 315.4)	19.1%	100.0%	(464.1)	(447.7)	(309.9)	-38.2%	100.0%
Acquisition of property, plant, equipment and intangible assets	(546.6)	(382.8)	(205.1)	(522.4)	-1.5%	52.8%	(43.2)	(26.8)	(19.3)	-66.7%	7.3%
Acquisition of software and other intangible assets	(242.9)	(248.2)	(209.2)	(793.0)	48.3%	47.6%	(420.9)	(420.9)	(290.6)	-28.4%	92.7%
Proceeds from the sale of property, plant, equipment and intangible assets	1.6	1.3	1.5	–	-100.0%	-0.1%	–	–	–	–	–
Other flows from investing activities	8.5	–	–	–	-100.0%	-0.3%	–	–	–	–	–
Net cash flow from financing activities	2.2	(25.3)	(27.9)	(6.8)	-245.1%	100.0%	(5.6)	–	–	-100.0%	100.0%
Repayment of finance leases	6.5	(18.1)	(22.7)	(6.8)	-201.5%	71.3%	(5.6)	–	–	-100.0%	100.0%
Other flows from financing activities	(4.3)	(7.2)	(5.1)	–	-100.0%	28.7%	–	–	–	–	–
Net increase/(decrease) in cash and cash equivalents	(111.9)	201.9	(378.9)	213.2	-224.0%	100.0%	(147.1)	50.6	54.4	-36.6%	100.0%
Statement of financial position											
Carrying value of assets	4 431.8	4 480.8	4 160.4	4 880.8	3.3%	69.8%	4 713.3	4 507.4	4 144.9	-5.3%	70.0%
of which:											
Acquisition of assets	(546.6)	(382.8)	(205.1)	(522.4)	-1.5%	100.0%	(43.2)	(26.8)	(19.3)	-66.7%	100.0%
Investments	–	–	6.3	6.3	–	–	6.3	6.3	6.3	–	0.1%
Inventory	19.6	22.3	20.7	20.7	1.9%	0.3%	20.7	20.7	20.7	–	0.3%
Receivables and prepayments	483.4	652.4	620.8	625.7	9.0%	9.3%	627.5	629.4	631.4	0.3%	9.9%
Cash and cash equivalents	1 309.5	1 511.4	1 132.5	1 345.7	0.9%	20.6%	1 198.6	1 249.2	1 303.6	-1.1%	19.7%
Total assets	6 244.3	6 666.9	5 940.8	6 879.3	3.3%	100.0%	6 566.5	6 413.1	6 107.0	-3.9%	100.0%
Accumulated surplus/(deficit)	4 250.1	5 044.9	4 194.1	4 849.8	4.5%	71.3%	4 682.3	4 476.3	4 113.9	-5.3%	69.5%
Capital and reserves	101.2	121.1	144.1	144.1	12.5%	2.0%	144.1	144.1	144.1	–	2.3%
Finance lease	35.9	29.3	12.4	5.6	-46.2%	0.3%	–	–	–	-100.0%	–
Deferred income	0.2	0.2	0.2	0.2	–	–	0.2	0.2	0.2	–	–
Trade and other payables	802.7	877.5	796.0	1 510.9	23.5%	15.5%	1 371.2	1 423.7	1 480.1	-0.7%	22.4%
Provisions	1 054.1	593.9	793.9	368.8	-29.5%	10.9%	368.8	368.8	368.8	–	5.8%
Total equity and liabilities	6 244.3	6 666.9	5 940.8	6 879.3	3.3%	100.0%	6 566.5	6 413.1	6 107.0	-3.9%	100.0%

Personnel information

Table 8.71 South African Revenue Service personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29					
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
South African Revenue Service			13 175	9 608.4	0.7	14 761	10 152.1	0.7	14 851	10 587.0	0.7	14 830	10 835.6	0.7	14 816	11 182.8	0.8	0.1%	100.0%
Salary level	14 761	14 761	13 175	9 608.4	0.7	14 761	10 152.1	0.7	14 851	10 587.0	0.7	14 830	10 835.6	0.7	14 816	11 182.8	0.8	0.1%	100.0%
1 – 6	2 132	2 132	1 828	601.7	0.3	2 132	477.6	0.2	2 132	487.3	0.2	2 132	499.6	0.2	2 132	517.5	0.2	–	14.4%
7 – 10	8 201	8 201	7 275	3 853.9	0.5	8 201	4 194.7	0.5	8 168	4 280.3	0.5	8 159	4 383.6	0.5	8 169	4 544.1	0.6	-0.1%	55.1%
11 – 12	2 523	2 523	2 233	2 238.8	1.0	2 523	2 486.2	1.0	2 653	2 720.0	1.0	2 652	2 787.7	1.1	2 643	2 878.2	1.1	1.6%	17.9%
13 – 16	1 869	1 869	1 800	2 769.5	1.5	1 869	2 861.1	1.5	1 862	2 961.4	1.6	1 850	3 023.1	1.6	1 835	3 096.4	1.7	-0.6%	12.5%
17 – 22	37	37	39	144.4	3.7	37	132.6	3.6	37	138.0	3.7	37	141.6	3.8	37	146.6	4.0	–	0.2%

1. Rand million.

South African Special Risks Insurance Association

Selected performance indicators

Table 8.72 South African Special Risks Insurance Association performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage growth of gross written premium income compared to the previous financial year	Insurance		44% (R4.6bn)	17% (R5.4bn)	9.2% (R5.9bn)	6%	6%	6%	6%
Net insurance service result, less catastrophe bond claims (where the event exceeded R2bn in claims) plus the excess of loss premium, less other operating expenses, divided by insurance revenue, per year	Insurance	Improved coverage of social protection	–1	–1	–1	80%	80%	80%	80%

1. No historical data available.

Entity overview

The South African Special Risks Insurance Association was established in 1979 and registered in terms of the Companies Act (1973). Its mandate is prescribed and informed by the Reinsurance of Damages and Losses Act (1989). In line with amendments to the Conversion of South African Special Risks Insurance Association Act (1998), its ongoing focus is on supporting the insurance industry by providing cover for special risks such as civil commotion, public disorder, strikes, riots and terrorism.

Over the medium term, the association will focus on ensuring that it maintains access to adequate capital through effective financial management and partnerships to sustain its operations and handle future risks; delivering tailored insurance products; achieving growth through strong financial performance and management; ensuring its long-term sustainability; and contributing to industry transformation by enhancing skills development, fostering innovation, and promoting financial inclusivity and resilience.

Expenditure is expected to increase at an average annual rate of 11.2 per cent, from R5.5 billion in 2025/26 to R7.6 billion in 2028/29, with spending on goods and services constituting an estimated 92.9 per cent (R21.1 billion) of the total budget over the medium term. The goods and services budget is expected to increase at an average annual rate of 11.4 per cent, from R5.1 billion in 2025/26 to R7 billion in 2028/29, due to a projected increase in claims because of revisions to actuarial loss-ratio calculations, and in gross written premiums because of an increase in administration fees by agent companies for the collection of premiums. The association generates revenue through insurance premiums. Revenue is expected to increase at an average annual rate of 10.1 per cent, from R8.7 billion in 2025/26 to R11.6 billion in 2028/29.

Programmes/Objectives/Activities

Table 8.73 South African Special Risks Insurance Association expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	438.8	367.1	426.1	623.6	12.4%	12.9%	700.9	750.7	817.9	9.5%	10.0%
Insurance	1 284.4	2 949.2	3 376.5	4 855.6	55.8%	86.4%	7 026.8	5 874.2	6 297.2	9.1%	84.6%
Investment activities	7.5	17.8	16.4	65.7	106.5%	0.7%	312.6	407.0	510.9	98.1%	5.4%
Total	1 730.6	3 334.0	3 819.1	5 544.9	47.4%	100.0%	8 040.3	7 031.9	7 626.0	11.2%	100.0%

Statements of financial performance, cash flow and financial position

Table 8.74 South African Special Risks Insurance Association statements of financial performance, cash flow and financial position

Statement of financial performance

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	5 476.6	6 181.9	7 925.7	8 667.2	16.5%	97.1%	10 729.6	10 608.9	11 582.3	10.1%	100.0%
Sale of goods and services other than capital assets	4 688.7	5 140.6	6 641.9	7 386.6	16.4%	82.0%	8 970.4	8 519.3	9 129.0	7.3%	80.9%
Other non-tax revenue	787.9	1 041.3	1 283.8	1 280.6	17.6%	15.1%	1 759.2	2 089.6	2 453.3	24.2%	19.1%
Transfers received	—	484.8	362.4	—	—	2.9%	—	—	—	—	—
Total revenue	5 476.6	6 666.7	8 288.1	8 667.2	16.5%	100.0%	10 729.6	10 608.9	11 582.3	10.1%	100.0%
Expenses											
Current expenses	1 633.0	3 319.5	3 794.8	5 306.9	48.1%	97.4%	7 793.2	6 747.0	7 294.0	11.2%	96.2%
Compensation of employees	191.8	173.8	191.1	207.4	2.6%	5.3%	222.8	232.9	242.8	5.4%	3.1%
Goods and services	1 419.8	3 129.9	3 591.4	5 082.6	53.0%	91.6%	7 552.0	6 498.2	7 035.0	11.4%	92.9%
Depreciation	21.4	15.8	12.3	16.9	-7.7%	0.5%	18.3	15.9	16.2	-1.4%	0.2%
Transfers and subsidies	97.6	14.5	24.4	238.0	34.6%	2.6%	247.2	284.9	332.1	11.7%	3.8%
Total expenses	1 730.6	3 334.0	3 819.1	5 544.9	47.4%	100.0%	8 040.3	7 031.9	7 626.0	11.2%	100.0%
Surplus/(Deficit)	3 746.0	3 332.7	4 469.0	3 122.2	-5.9%		2 689.2	3 577.0	3 956.3	8.2%	
Cash flow statement											
Cash flow from operating activities	(3 978.0)	2 455.2	3 311.6	4 286.6	-202.5%	100.0%	2 876.8	4 412.4	3 621.2	-5.5%	100.0%
Receipts											
Non-tax receipts	5 464.6	6 156.9	7 242.0	8 055.1	13.8%	98.2%	10 049.9	10 516.2	11 481.3	12.5%	100.0%
Sales of goods and services other than capital assets	4 688.7	5 140.6	5 958.2	6 774.5	13.1%	82.3%	8 290.7	8 426.7	9 028.0	10.0%	80.3%
Other tax receipts	775.9	1 016.3	1 283.8	1 280.6	18.2%	15.9%	1 759.2	2 089.6	2 453.3	24.2%	19.7%
Transfers received	—	484.8	—	—	—	1.8%	—	—	—	—	—
Total receipts	5 464.6	6 641.7	7 242.0	8 055.1	13.8%	100.0%	10 049.9	10 516.2	11 481.3	12.5%	100.0%
Payment											
Current payments	9 345.1	4 172.1	3 906.0	3 530.5	-27.7%	98.2%	6 926.0	5 819.0	7 528.0	28.7%	95.9%
Compensation of employees	191.8	173.8	191.1	207.4	2.6%	3.6%	222.8	232.9	230.7	3.6%	3.2%
Goods and services	9 153.3	3 998.2	3 715.0	3 323.1	-28.7%	94.7%	6 703.1	5 586.1	7 297.4	30.0%	92.7%
Transfers and subsidies	97.6	14.5	24.4	238.0	34.6%	1.8%	247.2	284.9	332.1	11.7%	4.1%
Total payments	9 442.7	4 186.5	3 930.4	3 768.5	-26.4%	100.0%	7 173.1	6 103.9	7 860.1	27.8%	100.0%
Net cash flow from investing activities	(6 464.8)	(1 047.9)	(2 964.9)	(8 958.5)	11.5%	100.0%	(2 872.3)	(4 407.0)	(3 599.3)	-26.2%	100.0%
Acquisition of property, plant, equipment and intangible assets	(3.8)	(2.2)	(4.7)	(14.2)	55.5%	0.1%	(6.6)	(9.1)	(4.1)	-33.9%	0.2%
Acquisition of software and other intangible assets	(4.4)	(2.4)	(0.4)	(3.0)	-11.8%	0.1%	(3.7)	(0.1)	(0.1)	-74.5%	—
Proceeds from the sale of property, plant, equipment and intangible assets	0.1	0.1	0.5	0.5	76.8%	—	0.5	0.5	0.5	3.1%	—
Other flows from investing activities	(6 456.7)	(1 043.4)	(2 960.2)	(8 941.8)	11.5%	99.8%	(2 862.5)	(4 398.3)	(3 595.6)	-26.2%	99.8%
Net cash flow from financing activities	(8.6)	(2.5)	(3.1)	(3.8)	-24.1%	100.0%	(4.5)	(5.4)	(22.0)	80.0%	100.0%
Repayment of finance leases	(8.6)	(2.5)	(3.1)	(3.8)	-24.1%	100.0%	(4.5)	(5.4)	(22.0)	80.0%	100.0%
Net increase/(decrease) in cash and cash equivalents	(10 451.5)	1 404.8	343.6	(4 675.7)	-23.5%	100.0%	(0.0)	(0.0)	0.0	-100.1%	100.0%

Table 8.74 South African Special Risks Insurance Association statements of financial performance, cash flow and financial position (continued)

Statement of financial position					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	67.7	75.8	64.7	65.0	-1.3%	0.4%	57.0	50.2	38.1	-16.3%	0.2%
of which:											
Acquisition of assets	(3.8)	(2.2)	(4.7)	(14.2)	55.5%	100.0%	(6.6)	(9.1)	(4.1)	-33.9%	100.0%
Investments	6 546.6	7 637.4	10 682.0	19 623.8	44.2%	58.8%	22 486.2	26 884.6	30 480.2	15.8%	86.6%
Receivables and prepayments	2 512.3	1 747.3	2 241.0	1 237.9	-21.0%	10.2%	1 475.5	956.8	1 024.6	-6.1%	3.7%
Cash and cash equivalents	4 127.3	5 532.1	5 875.7	1 200.0	-33.8%	22.1%	1 200.0	1 200.0	1 200.0	—	3.9%
Taxation	817.5	1 460.3	2 050.2	2 050.2	35.9%	8.4%	2 050.2	2 050.2	1 042.4	-20.2%	5.6%
Total assets	14 071.4	16 452.9	20 913.6	24 176.9	19.8%	100.0%	27 268.9	31 141.8	33 785.4	11.8%	100.0%
Accumulated surplus/(deficit)	(11 190.1)	(7 857.5)	(3 388.5)	(266.2)	-71.2%	-30.0%	2 423.0	6 000.0	8 410.4	-416.1%	18.3%
Capital reserve fund	22 000.0	22 000.0	22 000.0	22 000.0	—	116.4%	22 000.0	22 000.0	22 000.0	—	71.6%
Finance lease	—	16.8	13.7	10.0	—	0.1%	5.4	—	22.0	30.2%	—
Trade and other payables	67.1	90.7	71.1	73.3	3.0%	0.4%	75.5	77.9	80.3	3.1%	0.3%
Taxation	19.7	100.8	76.0	73.7	55.2%	0.4%	73.4	79.6	83.3	4.2%	0.3%
Provisions	3 174.8	2 102.0	2 141.3	2 286.2	-10.4%	12.8%	2 691.6	2 984.3	3 189.5	11.7%	9.6%
Total equity and liabilities	14 071.4	16 452.9	20 913.6	24 176.9	19.8%	100.0%	27 268.9	31 141.8	33 785.4	11.8%	100.0%

Personnel information

Table 8.75 South African Special Risks Insurance Association personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved establishment posts	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
South African Special Risks Insurance Association			Unit cost			Unit cost			Unit cost			Unit cost			Unit cost				
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	189	189	182	191.1	1.0	182	207.4	1.1	187	222.8	1.2	187	232.9	1.2	187	242.8	1.3	0.9%	100.0%
1 – 6	26	26	26	2.8	0.1	26	3.7	0.1	11	6.1	0.6	11	6.6	0.6	11	6.9	0.6	-24.9%	5.9%
7 – 10	92	92	88	62.5	0.7	88	42.5	0.5	85	55.2	0.6	85	57.5	0.7	85	59.8	0.7	-1.1%	45.5%
11 – 12	32	32	30	36.7	1.2	30	47.0	1.6	58	68.7	1.2	58	72.7	1.3	58	73.8	1.3	24.6%	31.0%
13 – 16	30	30	29	54.5	1.9	29	70.1	2.4	24	60.8	2.5	24	62.7	2.6	24	67.5	2.8	-6.1%	12.8%
17 – 22	9	9	9	34.5	3.8	9	44.1	4.9	9	32.0	3.6	9	33.4	3.7	9	34.7	3.9	–	4.8%

1. Rand million.

Planning, Monitoring and Evaluation

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	238.9	5.6	2.4	246.9	251.8	259.7
National Planning Coordination	81.9	–	0.4	82.3	85.9	88.6
Sector Monitoring Services	73.2	–	–	73.2	76.4	78.8
Public Sector Monitoring and Capacity Development	88.6	–	–	88.6	92.5	95.4
Evidence and Knowledge Systems	42.0	–	–	42.0	43.9	45.2
Total expenditure estimates	524.5	5.6	2.8	533.0	550.6	567.7
Executive authority	Minister in the Presidency					
Accounting officer	Director-General of Planning, Monitoring and Evaluation					
Website	www.dpme.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 government service delivery through integrated planning, monitoring and evaluation.

Mandate

The Department of Planning, Monitoring and Evaluation is mandated to:

- support the National Planning Commission
- facilitate the implementation of policies, legislation and regulation related to the National Development Plan (NDP) with the aim of optimising the national planning system, coordinating national medium-term plans and delivery agreements, and monitoring and evaluating their implementation
- ensure the alignment of departmental strategic and annual plans with budget allocations and government's 2024-2029 medium-term development plan (MTDP)
- monitor the performance of individual national and provincial government departments and municipalities, and facilitate targeted intervention programmes
- monitor frontline service delivery, manage the presidential hotline, develop and implement the annual national evaluation plan, and support the national evaluation system
- promote good planning, monitoring and evaluation practices in government.

Selected performance indicators

Table 9.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of progress reports produced on state-owned enterprise reforms per year ¹	Administration	An ethical, capable and professional public service	– ¹	– ¹	– ¹	– ¹	1	1	1
Number of assessment reports produced on received national institutions' strategic and annual performance plans per year	National Planning Coordination		52	52	42	39	39	39	39
Number of reports on research projects completed in support of the implementation of the NDP per year	National Planning Coordination		1	1	1	1	1	1	1

Table 9.1 Performance indicators by programme and related outcome (continued)

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
Number of stakeholder engagement reports produced per year	National Planning Coordination	An ethical, capable and professional public service	1	1	1	1	1	1	1
Number of integrated monitoring reports on the MTDP produced per year	Sector Monitoring Services		2	2	2	2	2	2	2
Number of performance reports on the presidential hotline per year	Public Sector Monitoring and Capacity Development		4	4	4	4	4	4	4
Number of evaluation reports produced per year	Evidence and Knowledge Systems		4	5	2	2	2	2	2

1. New indicator, hence no historical data available.

Expenditure overview

The department's main focus continues to be on coordinating and strengthening the national planning system across government, primarily through monitoring the implementation of the NDP's Vision 2030 and tracking progress on the MTDP. Over the medium term, it will also focus on implementing reforms for state-owned enterprises through the establishment of a state-owned holding company; monitoring the implementation and achievement of government programmes and priorities; and conducting research, evaluation and data-driven analysis to support evidence-based planning and interventions. The department has a budget of R1.7 billion over the medium term, with expenditure set to increase at an average annual rate of 3.4 per cent, from R514.1 million in 2025/26 to R567.7 million in 2028/29. As the department relies on human resources to fulfil its mandate, an estimated 73.5 per cent (R1.2 billion) is set aside for compensation of employees.

Coordinating and strengthening the national planning system

The National Planning Commission is responsible for the country's long-term development plan, monitoring the implementation of the NDP and mobilising support for it. This work is facilitated through the *National Planning Commission Secretariat* subprogramme's allocation of R129.7 million over the MTEF period, accounting for 50.5 per cent of the *National Planning Coordination* programme's budget over the same period. The implementation of Vision 2030 is supported by the MTDP, which reflects government's strategic priorities and interventions for the 5-year period. The plan translates the NDP's vision into strategic priorities, interventions and targets while taking account the electoral mandate of the government of national unity.

To this end, the *National Planning Coordination* subprogramme will support institutional planning processes by issuing a minimum of 3 circulars and other guidance to departments on institutional planning. This is intended to improve the quality of institutional plans and integrated planning across government. Alongside this, the department convenes various quarterly planning forums, including the national technical planning forum, the community of practice for public entities and the national steering committee on integrated planning. These provide strategic leadership and enhance harmony and coherence across all spheres of government.

To improve the systematic spatialisation of the planning system, which will ensure more sustained spatial transformation of the country, the department will support other departments in analysing spatial trends and dynamics during their planning processes, in line with the national spatial development framework. It will also seek to integrate the framework into the MTDP and develop supporting guidelines, and continue to provide geospatial analysis and mapping services to support planning, monitoring and evaluation activities.

This work is facilitated through the *National Planning Coordination* subprogramme, which is responsible for the national planning system. Spending on these activities accounts for an estimated 46.1 per cent (R118.3 million) of the *National Planning Coordination* programme's budget over the medium term.

Reforming state-owned enterprises

The responsibility to oversee the reform of state-owned enterprises was transferred to the department in terms of the Public Service Act (1994) after the dissolution of the Department of Public Enterprises in 2024/25. In 2026/27, the department will prioritise attending to processes related to the enactment of the National State-owned Enterprises Bill. Once the bill is enacted into law, the department will engage in processes to

establish a centralised state-owned holding company. This will involve, among other things, legal and structural processes to define the entity's powers and duties, its governance and management processes (including the appointment of a board), and operational and transitional processes.

Overall, the establishment of the holding company will support the promotion of governance reforms, rationalisation and improved transparency in state-owned entities. For this purpose, R36.1 million is allocated over the medium term in the *Departmental Management* subprogramme in the *Administration* programme.

Monitoring the implementation and achievement of government programmes and priorities

The department will monitor the performance of national and provincial departments and municipalities over the medium term and facilitate targeted interventions such as research, rapid assessments and site visits to validate and verify data and reported outcomes. These activities will ensure evidence-based monitoring and support the development of innovative solutions to emerging challenges. This work will be implemented through the *Outcomes Monitoring and Support* subprogramme in the *Sector Monitoring Services* programme. Spending in the subprogramme accounts for an estimated 85.7 per cent (R195.7 million) of the programme's budget over the MTEF period.

Through the work of the *Public Sector Monitoring and Capacity Development* programme, the department aims to strengthen its focus on improving the quality of service delivery. Over the medium term, this will include monitoring frontline services by conducting a targeted 400 site visits (including 31 bridges as part of the Welisizwe rural bridges programme, 33 farmer production support units and 35 shelters for victims of gender-based violence), and facilitating and resolving citizens' complaints through the presidential hotline. An estimated 67.5 per cent (R186.8 million) of the programme's total budget over the next 3 years is set aside for these activities through the *Public Service Monitoring and Capacity Development* subprogramme.

These activities are complemented by monitoring and strengthening capabilities and governance across the public sector, and implementing capacity development measures to improve planning, monitoring and evaluation. Accordingly, the department plans to revive the management performance assessment tool to address systemic capability challenges that impede performance. To this end, R76.6 million is allocated over the medium term in the *Public Service Monitoring and Capacity Development* subprogramme.

Research, evaluation and data-driven analysis for evidence-based planning and interventions

The department aims to ensure that its decision-making is grounded in robust data that strengthens accountability, transparency and informed policy-making. As such, through the *Evidence and Knowledge Systems* programme's allocation of R131.1 million over the medium term, it will continue to support the production, collation, accessibility and timely use of high-quality evidence to enhance planning, performance monitoring and evaluation across government.

In 2026/27, in line with the priorities outlined in the department's evidence plan, the *Evidence and Knowledge Systems* programme will focus on producing 5 outputs (2 evaluations, 2 research projects and 1 development indicators report), which will track progress on Vision 2030 targets. Through the programme, the department will continue to provide technical support to facilitate the use of evidence in policy decision-making, enhance data quality and reporting, and build capacity in evaluation, evidence synthesis, data science and knowledge management.

Priority will be given to the deployment of the MTDP integrated reporting system to improve efficiencies, quality and timeliness in reporting on the plan across government. An allocation of R7.7 million over the MTEF period in the *Evaluation, Research, Knowledge and Data Systems* subprogramme will fund the development, testing and operationalisation of the system. The system's dashboard was expected to be fully developed, tested and deployed by March 2026. This will enable the department to source performance data from departments and produce standardised quarterly performance reports for decision-making. The system will be progressively enhanced over the MTEF period through the rollout of additional thematic dashboards (including infrastructure delivery and industrial master plans) and maintenance to ensure it continues to be a reliable source of data.

The department also plans to strengthen collaborations and partnerships with key institutions in the policy evidence ecosystem to support the implementation of these activities. This includes building on existing partnerships with universities, research organisations, think tanks and international partners that already contribute to shared evidence-generation priorities.

These activities are carried out through the *Evaluation, Research, Knowledge and Data Systems* subprogramme, spending which accounts for an estimated 93 per cent (R122 million) of the *Evidence and Knowledge Systems* programme's budget over the period ahead.

Expenditure trends and estimates

Table 9.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. National Planning Coordination											
3. Sector Monitoring Services											
4. Public Sector Monitoring and Capacity Development											
5. Evidence and Knowledge Systems											
Programme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	223.0	228.6	218.6	233.0	1.5%	47.0%	246.9	251.8	259.7	3.7%	45.9%
Programme 2	80.0	72.2	65.4	72.3	-3.3%	15.1%	82.3	85.9	88.6	7.0%	15.5%
Programme 3	61.1	62.0	63.4	88.3	13.0%	14.3%	73.2	76.4	78.8	-3.7%	13.8%
Programme 4	76.1	73.2	75.9	78.2	0.9%	15.8%	88.6	92.5	95.4	6.8%	16.7%
Programme 5	33.9	39.7	35.9	42.2	7.6%	7.9%	42.0	43.9	45.2	2.4%	7.9%
Subtotal	474.2	475.7	459.2	514.1	2.7%	100.0%	533.0	550.6	567.7	3.4%	100.0%
Total	474.2	475.7	459.2	514.1	2.7%	100.0%	533.0	550.6	567.7	3.4%	100.0%
Change to 2025				-			4.9	(1.5)	(9.2)		
Budget estimate											
Economic classification											
Current payments	467.3	462.8	455.4	508.8	2.9%	98.5%	524.5	547.6	564.6	3.5%	99.1%
Compensation of employees	321.1	326.3	325.5	347.8	2.7%	68.7%	388.8	406.4	419.0	6.4%	73.5%
Goods and services ¹	146.2	136.5	129.9	161.0	3.3%	29.8%	135.7	141.2	145.6	-3.3%	25.6%
of which:											
Communication	8.6	6.7	5.9	7.5	-4.5%	1.5%	8.5	9.0	9.3	7.3%	1.6%
Computer services	34.4	29.9	25.7	42.9	7.6%	6.9%	35.5	37.8	38.1	-3.9%	6.7%
Consultants: Business and advisory services	23.1	25.4	17.8	27.9	6.5%	4.9%	21.9	23.1	23.9	-5.0%	4.2%
Operating leases	16.1	15.6	15.6	15.5	-1.4%	3.3%	21.3	21.5	22.1	12.6%	3.9%
Property payments	7.0	7.3	16.7	7.7	2.9%	2.0%	7.9	8.2	8.5	3.4%	1.5%
Travel and subsistence	30.7	26.1	26.4	31.2	0.5%	5.9%	23.2	23.8	24.5	-7.7%	4.3%
Transfers and subsidies¹	1.6	1.5	1.2	0.2	-54.9%	0.2%	5.6	-	-	-100.0%	0.3%
Provinces and municipalities	0.0	0.0	0.0	0.0	5.7%	0.0%	-	-	-	-100.0%	0.0%
Higher education institutions	0.1	-	-	-	-100.0%	0.0%	-	-	-	0.0%	0.0%
Public corporations and private enterprises	0.0	-	-	-	-100.0%	0.0%	-	-	-	0.0%	0.0%
Non-profit institutions	0.1	0.1	-	-	-100.0%	0.0%	-	-	-	0.0%	0.0%
Households	1.5	1.4	1.2	0.1	-54.6%	0.2%	5.6	-	-	-100.0%	0.3%
Payments for capital assets	4.4	11.1	1.4	5.1	4.9%	1.1%	2.8	3.0	3.1	-15.4%	0.5%
Buildings and other fixed structures	0.0	0.0	0.0	-	-100.0%	0.0%	-	-	-	0.0%	0.0%
Machinery and equipment	4.2	11.1	1.3	4.6	3.1%	1.1%	2.3	2.5	2.5	-18.0%	0.4%
Software and other intangible assets	0.2	-	-	0.5	35.3%	0.0%	0.5	0.5	0.6	3.7%	0.1%
Payments for financial assets	0.8	0.2	1.2	-	-100.0%	0.1%	-	-	-	0.0%	0.0%
Total	474.2	475.7	459.2	514.1	2.7%	100.0%	533.0	550.6	567.7	3.4%	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 9.3 Vote transfers and subsidies trends and estimates

	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R thousand											
Households											
Social benefits											
Current	1 464	1 435	1 196	137	-54.6%	93.2%	5 619	–	–	-100.0%	100.0%
Employee social benefits	1 464	1 435	1 196	137	-54.6%	93.2%	–	–	–	-100.0%	–
Early retirement and voluntary exit programmes	–	–	–	–	–	–	5 619	–	–	–	100.0%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	8	–	–	–	-100.0%	0.2%	–	–	–	–	–
Communication licences	8	–	–	–	-100.0%	0.2%	–	–	–	–	–
Provinces and municipalities											
Provincial agencies and funds											
Current	11	12	17	13	5.7%	1.2%	–	–	–	-100.0%	–
Vehicle licences	11	12	17	13	5.7%	1.2%	–	–	–	-100.0%	–
Non-profit institutions											
Current	50	100	–	–	-100.0%	3.3%	–	–	–	–	–
Non-profit institutions	50	100	–	–	-100.0%	3.3%	–	–	–	–	–
Higher education institutions											
Current	100	–	–	–	-100.0%	2.2%	–	–	–	–	–
Donation	100	–	–	–	-100.0%	2.2%	–	–	–	–	–
Total	1 633	1 547	1 213	150	-54.9%	100.0%	5 619	–	–	-100.0%	100.0%

Personnel information

Table 9.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																			
1. Administration																			
2. National Planning Coordination																			
3. Sector Monitoring Services																			
4. Public Sector Monitoring and Capacity Development																			
5. Evidence and Knowledge Systems																			
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
Planning, Monitoring and Evaluation			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	334	3	409	325.5	0.8	398	347.8	0.9	425	388.8	0.9	420	406.4	1.0	405	419.0	1.0	0.6%	100.0%
1 – 6	48	–	62	17.2	0.3	59	17.2	0.3	65	20.0	0.3	64	20.8	0.3	62	21.0	0.3	2.1%	15.4%
7 – 10	125	–	145	80.9	0.6	146	87.4	0.6	152	95.2	0.6	148	98.1	0.7	136	96.7	0.7	-2.3%	34.9%
11 – 12	86	–	100	98.0	1.0	99	102.5	1.0	107	115.8	1.1	107	122.1	1.1	107	128.8	1.2	2.5%	25.7%
13 – 16	73	3	87	121.3	1.4	92	135.5	1.5	99	152.7	1.5	99	160.4	1.6	97	167.4	1.7	1.9%	23.6%
Other	2	–	15	8.1	0.5	2	5.1	2.5	2	5.1	2.5	2	5.1	2.5	2	5.1	2.5	0.0%	0.5%
Programme	334	3	409	325.5	0.8	398	347.8	0.9	425	388.8	0.9	420	406.4	1.0	405	419.0	1.0	0.6%	100.0%
Programme 1	144	2	195	129.1	0.7	195	137.7	0.7	210	151.8	0.7	208	158.7	0.8	202	163.6	0.8	1.2%	49.6%
Programme 2	47	–	57	49.9	0.9	52	55.1	1.1	57	63.9	1.1	56	66.8	1.2	52	68.8	1.3	0.1%	13.2%
Programme 3	52	–	57	56.8	1.0	55	59.9	1.1	58	66.9	1.1	57	69.9	1.2	55	72.1	1.3	-0.2%	13.6%
Programme 4	60	1	66	57.7	0.9	63	62.2	1.0	67	71.3	1.1	66	74.5	1.1	65	76.8	1.2	1.2%	15.8%
Programme 5	31	–	34	32.0	0.9	33	32.9	1.0	34	35.0	1.0	33	36.5	1.1	31	37.7	1.2	-1.9%	7.8%

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

2. Rand million.

Departmental receipts

Table 9.5 Departmental receipts by economic classification

						Average growth rate (%)	Average: Receipt item/ Total (%)				Average growth rate (%)	Average: Receipt item/ Total (%)
Audited outcome				Adjusted estimate	Revised estimate			Medium-term receipts estimate				
R thousand	2022/23	2023/24	2024/25	2025/26		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	3 986	4 148	1 914	322	371	-54.7%	100.0%	440	478	505	10.8%	100.0%
Sales of goods and services produced by department	1 609	1 022	175	55	104	-59.9%	27.9%	107	110	113	2.8%	23.2%
Sales by market establishments	1 527	954	49	6	55	-67.0%	24.8%	57	59	61	3.5%	12.4%
of which:							—					—
Sales by market establishments	13	14	49	6	6	-22.7%	0.8%	7	8	9	14.5%	1.7%
Other sales	1 514	940	—	—	49	-68.1%	24.0%	50	51	52	2.0%	10.8%
Other sales	82	68	126	49	49	-15.8%	3.1%	50	51	52	2.0%	10.8%
of which:							—					—
Commission	57	55	126	49	49	-4.9%	2.8%	50	51	52	2.0%	10.8%
Transport	7	7	—	—	—	-100.0%	0.1%	—	—	—	—	—
Sales of assets less than R5 000	18	5	—	—	—	-100.0%	0.2%	—	—	—	—	—
Reimbursement of goods & services	—	1	—	—	—	—	—	—	—	—	—	—
Interest, dividends and rent on land	16	16	39	7	7	-24.1%	0.7%	8	9	10	12.6%	1.9%
Interest	16	16	39	7	7	-24.1%	0.7%	8	9	10	12.6%	1.9%
Sales of capital assets	60	1 286	141	9	9	-46.9%	14.4%	45	47	48	74.7%	9.8%
Transactions in financial assets and liabilities	2 301	1 824	1 559	251	251	-52.2%	57.0%	280	312	334	10.0%	65.1%
Total	3 986	4 148	1 914	322	371	-54.7%	100.0%	440	478	505	10.8%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 9.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	2022/23 - 2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Ministerial Support	50.3	41.1	33.2	36.3	-10.4%	17.8%	43.5	45.4	46.9	8.9%	17.9%
Departmental Management	28.6	48.8	48.2	37.6	9.5%	18.1%	31.4	32.9	33.9	-3.3%	13.0%
Corporate and Financial Services	144.1	138.7	137.2	159.2	3.4%	64.1%	172.0	173.5	178.9	4.0%	69.1%
Total	223.0	228.6	218.6	233.0	1.5%	100.0%	246.9	251.8	259.7	3.7%	100.0%
Change to 2025				–			5.2	(1.0)	(4.5)		
Budget estimate											

Table 9.6 Administration expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	217.5	216.7	216.7	229.0	1.7%	97.4%	238.9	249.3	257.0	3.9%	98.2%
Compensation of employees	132.2	130.5	129.1	137.7	1.4%	58.6%	151.8	158.7	163.6	5.9%	62.5%
Goods and services	85.3	86.2	87.6	91.3	2.3%	38.8%	87.1	90.6	93.4	0.8%	35.7%
of which:						—					—
Audit costs: External	3.1	4.5	4.4	3.7	6.2%	1.7%	5.0	5.4	5.7	15.4%	2.1%
Computer services	18.5	18.3	13.6	25.0	10.6%	8.3%	21.2	23.5	23.4	-2.1%	9.0%
Consultants: Business and advisory services	3.5	4.1	4.7	11.6	48.7%	2.6%	4.3	4.6	4.8	-25.6%	1.8%
Operating leases	16.1	15.6	15.6	14.5	-3.3%	6.8%	20.7	20.4	20.9	12.9%	8.2%
Property payments	7.0	7.3	16.7	7.7	2.9%	4.3%	7.9	8.2	8.5	3.4%	3.2%
Travel and subsistence	18.8	16.0	16.8	16.4	-4.6%	7.5%	16.0	16.2	16.6	0.6%	6.4%
Transfers and subsidies	0.5	1.0	0.6	0.1	-52.1%	0.2%	5.6	—	—	-100.0%	0.7%
Provinces and municipalities	0.0	0.0	0.0	0.0	5.7%	0.0%	—	—	—	-100.0%	—
Public corporations and private enterprises	0.0	—	—	—	-100.0%	0.0%	—	—	—	—	—
Non-profit institutions	0.1	—	—	—	-100.0%	0.0%	—	—	—	—	—
Households	0.5	1.0	0.6	0.0	-53.8%	0.2%	5.6	—	—	-100.0%	0.7%
Payments for capital assets	4.2	10.8	1.0	4.0	-1.5%	2.2%	2.4	2.6	2.7	-12.5%	1.0%
Buildings and other fixed structures	0.0	0.0	0.0	—	-100.0%	0.0%	—	—	—	—	—
Machinery and equipment	3.9	10.8	0.9	3.9	-0.6%	2.2%	2.3	2.5	2.5	-13.0%	1.0%
Software and other intangible assets	0.2	—	—	0.1	-19.7%	0.0%	0.1	0.1	0.1	3.7%	0.0%
Payments for financial assets	0.8	0.1	0.4	—	-100.0%	0.2%	—	—	—	—	—
Total	223.0	228.6	218.6	233.0	1.5%	100.0%	246.9	251.8	259.7	3.7%	100.0%
Proportion of total programme expenditure to vote expenditure	47.0%	48.1%	47.6%	45.3%	—	—	46.3%	45.7%	45.7%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.5	1.0	0.6	0.0	-53.8%	0.2%	5.6	—	—	-100.0%	0.7%
Employee social benefits	0.5	1.0	0.6	0.0	-53.8%	0.2%	—	—	—	-100.0%	—
Early retirement and voluntary exit programmes	—	—	—	—	—	—	5.6	—	—	—	0.7%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	0.0	—	—	—	-100.0%	—	—	—	—	—	—
Communication licences	0.0	—	—	—	-100.0%	—	—	—	—	—	—
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.0	0.0	0.0	5.7%	—	—	—	—	-100.0%	—
Vehicle licences	0.0	0.0	0.0	0.0	5.7%	—	—	—	—	-100.0%	—
Non-profit institutions											
Current	0.1	—	—	—	-100.0%	—	—	—	—	—	—
Non-profit institutions	0.1	—	—	—	-100.0%	—	—	—	—	—	—

Personnel information

Table 9.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
Administration			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	144	2	195	129.1	0.7	195	137.7	0.7	210	151.8	0.7	208	158.7	0.8	202	163.6	0.8	1.2%	100.0%
1 – 6	38	–	51	13.3	0.3	48	13.1	0.3	54	15.3	0.3	54	16.2	0.3	54	17.1	0.3	3.8%	26.0%
7 – 10	61	–	76	38.4	0.5	77	41.8	0.5	83	47.3	0.6	81	48.7	0.6	75	47.9	0.6	-0.8%	38.6%
11 – 12	25	–	37	30.4	0.8	36	30.3	0.8	39	34.4	0.9	39	36.2	0.9	39	38.2	1.0	2.7%	18.9%
13 – 16	18	2	28	39.6	1.4	32	47.4	1.5	32	49.8	1.6	32	52.5	1.6	32	55.4	1.7	–	15.5%
Other	2	–	3	7.4	2.5	2	5.1	2.5	2	5.1	2.5	2	5.1	2.5	2	5.1	2.5	–	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: National Planning Coordination

Programme purpose

Facilitate and coordinate macro and transversal planning functions across government, and coordinate planning functions in the department.

Objectives

- Ensure the realisation of Vision 2030 by:
 - participating and initiating research projects in support of the NDP on an ongoing basis
 - engaging with social partners and forging partnerships through stakeholder engagements on an ongoing basis
 - providing advice and developing cross-cutting views on issues to find sustainable and innovative solutions to obstacles that hinder the implementation of the NDP on ongoing basis
 - supporting the implementation of the MTDP annually through the institutional planning cycle
 - coordinating planning functions across government by annually assessing the alignment of the strategic and annual performance plans of national departments in relation to the MTDP
 - developing an annual budget prioritisation framework
 - embedding the national spatial development framework in the strategic and annual performance plans of national and provincial departments over the medium term
 - regulating institutional strategic plans and annual plans in line with government's development goals over the medium term
 - coordinating planning functions across government through the national steering committee on integrated planning and other planning structures for national and provincial government on an ongoing basis.

Subprogrammes

- *Management: National Planning Coordination* provides management and support services to the programme.
- *National Planning Coordination* contributes to improved national developmental outcomes through the coordination and institutionalisation of an integrated government planning system.
- *National Planning Commission Secretariat* consists of the National Planning Commission and its secretariat. The commission is an independent advisory body of experts in various fields and sectors appointed by the president to advise government on its long-term development planning and the implementation of the NDP.

Expenditure trends and estimates

Table 9.8 National Planning Coordination 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Management: National Planning Coordination	2.2	2.3	0.8	1.6	-9.4%	2.4%	2.8	2.9	3.0	22.4%	3.4%
National Planning Coordination	27.9	29.4	28.4	32.9	5.7%	40.9%	37.9	39.6	40.8	7.4%	46.1%
National Planning Commission Secretariat	49.9	40.5	36.2	37.8	-8.9%	56.7%	41.6	43.4	44.7	5.8%	50.5%
Total	80.0	72.2	65.4	72.3	-3.3%	100.0%	82.3	85.9	88.6	7.0%	100.0%
Change to 2025 Budget estimate				–			(0.1)	(0.2)	(1.4)		

Table 9.8 National Planning Coordination expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	79.6	71.8	65.1	71.9	-3.3%	99.5%	81.9	85.5	88.1	7.0%	99.5%
Compensation of employees	52.0	52.1	49.9	55.1	1.9%	72.1%	63.9	66.8	68.8	7.7%	77.7%
Goods and services	27.6	19.7	15.2	16.9	-15.2%	27.4%	18.0	18.7	19.3	4.6%	21.8%
of which:						—					—
Communication	1.0	0.7	0.6	1.2	5.3%	1.2%	1.0	1.1	1.1	-1.6%	1.2%
Computer services	1.0	1.2	—	0.8	-6.3%	1.0%	0.8	0.9	0.9	3.7%	1.0%
Consultants: Business and advisory services	16.6	14.0	11.4	10.4	-14.5%	18.1%	12.2	12.3	12.7	7.1%	14.5%
Travel and subsistence	2.7	2.2	1.8	1.5	-17.9%	2.8%	1.7	1.1	1.1	-8.1%	1.5%
Training and development	1.0	0.0	0.0	1.0	1.3%	0.7%	0.6	1.0	1.0	-1.4%	1.0%
Venues and facilities	0.4	0.5	0.5	0.6	15.1%	0.7%	0.7	0.7	0.7	5.3%	0.8%
Transfers and subsidies	0.3	0.3	0.2	0.0	-55.3%	0.3%	—	—	—	-100.0%	—
Higher education institutions	0.1	—	—	—	-100.0%	0.0%	—	—	—	—	—
Households	0.2	0.3	0.2	0.0	-49.7%	0.3%	—	—	—	-100.0%	—
Payments for capital assets	0.0	0.1	0.0	0.4	107.7%	0.2%	0.4	0.4	0.4	3.7%	0.5%
Machinery and equipment	0.0	0.1	0.0	—	-100.0%	0.1%	—	—	—	—	—
Software and other intangible assets	—	—	—	0.4	—	0.1%	0.4	0.4	0.4	3.7%	0.5%
Payments for financial assets	0.0	0.0	—	—	-100.0%	0.0%	—	—	—	—	—
Total	80.0	72.2	65.4	72.3	-3.3%	100.0%	82.3	85.9	88.6	7.0%	100.0%
Proportion of total programme expenditure to vote expenditure	16.9%	15.2%	14.2%	14.1%	—	—	15.6%	15.6%	15.6%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.2	0.3	0.2	0.0	-49.7%	0.3%	—	—	—	-100.0%	—
Employee social benefits	0.2	0.3	0.2	0.0	-49.7%	0.3%	—	—	—	-100.0%	—
Higher education institutions											
Higher education institutions											
Current	0.1	—	—	—	-100.0%	—	—	—	—	—	—
Donation	0.1	—	—	—	-100.0%	—	—	—	—	—	—

Personnel information

Table 9.9 National Planning Coordination personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual		Revised estimate			Medium-term expenditure estimate											
			2024/25		2025/26			2026/27		2027/28		2028/29							
			Number	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost						
National Planning Coordination			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	47	–	57	49.9	0.9	52	55.1	1.1	57	63.9	1.1	56	66.8	1.2	52	68.8	1.3	0.1%	100.0%
1 – 6	2	–	2	0.8	0.4	2	0.8	0.4	2	0.8	0.4	2	0.9	0.4	2	0.9	0.5	–	3.6%
7 – 10	17	–	18	10.2	0.6	17	10.1	0.6	17	10.7	0.6	16	10.7	0.7	13	9.7	0.8	-9.6%	27.5%
11 – 12	12	–	13	13.6	1.0	13	14.8	1.1	16	18.6	1.2	16	19.6	1.2	16	20.7	1.3	6.2%	28.9%
13 – 16	16	–	19	25.1	1.3	20	29.4	1.5	22	33.8	1.5	22	35.6	1.6	22	37.6	1.7	3.2%	40.0%
Other	–	–	5	0.3	0.1	–	–	–	–	–	–	–	–	–	–	–	–	–	–

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

2. Rand million.

Programme 3: Sector Monitoring Services

Programme purpose

Ensure government policy coherence. Develop, facilitate, support and monitor the implementation of sector plans and intervention strategies.

Objective

- Ensure the effective implementation of the MTDP by monitoring the achievement of its 3 overarching priorities and reporting progress to Cabinet biannually, and supporting the development and implementation of special intervention programmes as and when required.

Subprogrammes

- *Management: Sector Monitoring Services* provides management and support services to the programme.
- *Outcomes Monitoring and Support* facilitates the implementation of the MTDP's 3 priorities and 27 outcomes through continual performance monitoring and the provision of appropriate support.
- *Intervention Support* develops and supports special intervention strategies and plans.

Expenditure trends and estimates

Table 9.10 Sector Monitoring Services expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
	2022/23	2023/24	2024/25		2022/23 - 2025/26	Average: Expenditure/Total (%)	2026/27	2027/28	2028/29	2025/26 - 2028/29	Average: Expenditure/Total (%)
R million											
Management: Sector Monitoring Services	2.7	2.2	1.9	23.4	104.9%	11.0%	3.3	3.5	3.6	-46.5%	4.5%
Outcomes Monitoring and Support	51.9	53.6	54.3	57.0	3.2%	79.0%	62.7	65.5	67.5	5.8%	85.7%
Intervention Support	6.5	6.1	7.1	7.9	7.0%	10.1%	7.2	7.5	7.7	-0.8%	9.8%
Total	61.1	62.0	63.4	88.3	13.0%	100.0%	73.2	76.4	78.8	-3.7%	100.0%
Change to 2025 Budget estimate				–			(1.2)	(1.3)	(2.4)		
Economic classification											
Current payments	61.0	61.8	62.4	88.1	13.1%	99.5%	73.2	76.4	78.8	-3.7%	100.0%
Compensation of employees	53.8	56.8	56.8	59.9	3.7%	82.7%	66.9	69.9	72.1	6.3%	91.4%
Goods and services	7.2	5.0	5.6	28.2	57.7%	16.7%	6.3	6.5	6.7	-37.9%	8.6%
of which:											
Administrative fees	0.1	0.1	0.1	0.1	-11.5%	0.1%	0.1	0.1	0.1	8.9%	0.1%
Communication	1.0	0.7	0.7	1.0	1.0%	1.3%	1.1	1.2	1.2	5.6%	1.5%
Computer services	0.4	–	–	0.8	26.8%	0.4%	0.9	0.8	0.8	0.7%	1.1%
Consultants: Business and advisory services	1.1	0.9	0.2	2.0	21.9%	1.5%	1.0	1.1	1.1	-17.1%	1.4%
Operating leases	0.0	0.0	–	0.1	68.1%	0.0%	0.2	0.1	0.1	36.8%	0.2%
Travel and subsistence	4.4	3.2	4.2	11.9	39.7%	8.6%	2.9	3.1	3.2	-35.3%	4.1%
Transfers and subsidies	0.1	0.1	0.1	–	-100.0%	0.1%	–	–	–	–	–
Households	0.1	0.1	0.1	–	-100.0%	0.1%	–	–	–	–	–
Payments for capital assets	0.1	0.1	0.1	0.2	38.7%	0.2%	–	–	–	-100.0%	–
Machinery and equipment	0.1	0.1	0.1	0.2	38.7%	0.2%	–	–	–	-100.0%	–
Payments for financial assets	0.0	0.0	0.7	–	-100.0%	0.3%	–	–	–	–	–
Total	61.1	62.0	63.4	88.3	13.0%	100.0%	73.2	76.4	78.8	-3.7%	100.0%
Proportion of total programme expenditure to vote expenditure	12.9%	13.0%	13.8%	17.2%	–	–	13.9%	13.9%	13.9%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.1	0.1	0.1	–	-100.0%	0.1%	–	–	–	–	–
Employee social benefits	0.1	0.1	0.1	–	-100.0%	0.1%	–	–	–	–	–

Personnel information

Table 9.11 Sector Monitoring Services personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
Sector Monitoring Services			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	52	–	57	56.8	1.0	55	59.9	1.1	58	66.9	1.1	57	69.9	1.2	55	72.1	1.3	–0.2%	100.0%
1 – 6	2	–	2	0.7	0.4	2	0.8	0.4	2	0.8	0.4	2	0.8	0.4	2	0.9	0.4	–	3.5%
7 – 10	15	–	15	10.1	0.7	18	13.2	0.7	18	13.9	0.8	17	14.1	0.8	15	13.2	0.9	–6.7%	29.5%
11 – 12	14	–	15	15.7	1.0	14	15.6	1.1	16	18.8	1.2	16	19.8	1.2	16	20.9	1.3	4.7%	28.3%
13 – 16	21	–	21	30.1	1.4	21	30.4	1.4	22	33.4	1.5	22	35.2	1.6	22	37.1	1.7	1.6%	38.7%
Other	–	–	4	0.2	0.1	–	–	–	–	–	–	–	–	–	–	–	–	–	–

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

2. Rand million.

Programme 4: Public Sector Monitoring and Capacity Development

Programme purpose

Support the implementation of the medium-term development plan by monitoring and improving the capacity of state institutions to develop and implement plans and provide services.

Objectives

- Strengthen state governance, efficiency, effectiveness and equity by:
 - monitoring the achievement of targets related to MTDP priority 3 (build a capable, ethical and developmental state) and reporting progress to Cabinet biannually
 - ensuring the alignment of performance agreements for heads of departments with the MTDP annually
 - facilitating service delivery improvements through frontline and citizen-based monitoring, and effective complaints monitoring through the presidential hotline, on an ongoing basis
 - monitoring public service capabilities and the governance of public entities on an ongoing basis.

Subprogrammes

- Management: Public Sector Monitoring and Capacity Development* provides management and support services to the programme.
- Public Service Monitoring and Capacity Development* monitors and supports the implementation of the priorities outlined in the MTDP. This subprogramme also develops and implements strategic interventions to support and unblock the implementation of government programmes.

Expenditure trends and estimates

Table 9.12 Public Sector Monitoring and Capacity Development expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Management: Public Sector Monitoring and Capacity Development	1.3	2.6	2.8	3.5	41.0%	3.3%	4.2	4.4	4.5	8.9%	4.7%
Public Service Monitoring and Capacity Development	74.9	70.6	73.1	74.7	-0.1%	96.7%	84.4	88.1	90.9	6.7%	95.3%
Total	76.1	73.2	75.9	78.2	0.9%	100.0%	88.6	92.5	95.4	6.8%	100.0%
Change to 2025 Budget estimate				–			(0.1)	(0.2)	(1.5)		

Table 9.12 Public Sector Monitoring and Capacity Development expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	75.5	72.9	75.6	77.7	1.0%	99.4%	88.6	92.5	95.4	7.1%	100.0%
Compensation of employees	54.1	56.6	57.7	62.2	4.7%	76.0%	71.3	74.5	76.8	7.3%	80.5%
Goods and services	21.4	16.3	17.8	15.5	-10.1%	23.4%	17.3	18.0	18.6	6.1%	19.5%
of which:						–					–
Administrative fees	0.1	0.1	0.1	0.1	-1.3%	0.1%	0.1	0.1	0.1	5.3%	0.1%
Communication	1.9	1.5	1.2	1.2	-13.3%	1.9%	1.8	1.8	1.9	15.6%	2.0%
Computer services	14.6	10.4	12.1	12.7	-4.4%	16.4%	12.6	12.6	13.0	0.7%	13.8%
Consultants: Business and advisory services	–	–	–	0.1	–	0.0%	0.1	0.1	0.1	8.6%	0.1%
Travel and subsistence	4.2	4.3	3.2	1.2	-34.9%	4.2%	2.4	3.1	3.2	39.9%	3.1%
Venues and facilities	0.5	–	0.7	0.1	-44.6%	0.4%	0.1	0.1	0.1	8.3%	0.1%
Transfers and subsidies	0.6	0.2	0.1	0.1	-52.9%	0.3%	–	–	–	-100.0%	–
Non-profit institutions	–	0.1	–	–	–	0.0%	–	–	–	–	–
Households	0.6	0.1	0.1	0.1	-52.9%	0.3%	–	–	–	-100.0%	–
Payments for capital assets	0.0	0.1	0.1	0.5	113.9%	0.2%	–	–	–	-100.0%	–
Machinery and equipment	0.0	0.1	0.1	0.5	113.9%	0.2%	–	–	–	-100.0%	–
Payments for financial assets	0.0	0.0	0.1	–	-100.0%	0.0%	–	–	–	–	–
Total	76.1	73.2	75.9	78.2	0.9%	100.0%	88.6	92.5	95.4	6.8%	100.0%
Proportion of total programme expenditure to vote expenditure	16.1%	15.4%	16.5%	15.2%	–	–	16.8%	16.8%	16.8%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.6	0.1	0.1	0.1	-52.9%	0.3%	–	–	–	-100.0%	–
Employee social benefits	0.6	0.1	0.1	0.1	-52.9%	0.3%	–	–	–	-100.0%	–
Non-profit institutions											
Current	–	0.1	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	0.1	–	–	–	–	–	–	–	–	–

Personnel information

Table 9.13 Public Sector Monitoring and Capacity Development personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment															Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
Public Sector Monitoring and Capacity Development			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	60	1	66	57.7	0.9	63	62.2	1.0	67	71.3	1.1	66	74.5	1.1	65	76.8	1.2	1.2%	100.0%
1 – 6	4	–	4	1.5	0.4	5	1.8	0.4	5	1.9	0.4	5	2.0	0.4	5	2.1	0.5	–	7.0%
7 – 10	19	–	21	12.4	0.6	19	12.4	0.7	19	13.1	0.7	19	13.8	0.7	19	14.5	0.8	–	28.8%
11 – 12	29	–	29	31.6	1.1	30	34.8	1.2	30	36.6	1.2	30	38.6	1.3	30	40.7	1.4	–	45.5%
13 – 16	8	1	9	12.1	1.3	9	13.2	1.5	13	19.8	1.5	13	20.2	1.6	11	19.6	1.7	8.1%	18.7%
Other	–	–	3	0.2	0.1	–	–	–	–	–	–	–	–	–	–	–	–	–	–

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

2. Rand million.

Programme 5: Evidence and Knowledge Systems

Programme purpose

Coordinate and support the generation, collation, accessibility and timely use of quality evidence to support planning, monitoring and evaluation across government.

Objectives

- Support the department's planning, monitoring and evaluation functions by:
 - managing and supporting evaluations of priority government policies, programmes and systems in line with the national evaluation policy framework over the medium term
 - conducting research and evaluation in identified key policy areas and producing 2 evidence reports per year over the medium term
 - improving the department's capability for data integration, analytics and knowledge management to support its role in evidence-based planning, monitoring and evaluation across government over the medium term.

Subprogrammes

- *Management: Evidence and Knowledge Systems* provides management and support services to the programme.
- *Evaluation, Research, Knowledge and Data Systems* provides evaluation, research, knowledge management, and data integration and analysis services.

Expenditure trends and estimates

Table 9.14 Evidence and Knowledge Systems expenditure trends and estimates by subprogramme and economic classification

Table 9.14 Evidence and Knowledge Systems expenditure trends and estimates by subprogramme and economic classification											
Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Management: Evidence and Knowledge Systems	2.7	2.6	2.4	2.9	2.7%	7.0%	2.9	3.1	3.1	2.8%	7.0%
Evaluation, Research, Knowledge and Data Systems	31.2	37.1	33.5	39.3	8.0%	93.0%	39.1	40.8	42.1	2.3%	93.0%
Total	33.9	39.7	35.9	42.2	7.6%	100.0%	42.0	43.9	45.2	2.4%	100.0%
Change to 2025 Budget estimate				–			1.1	1.2	0.6		
Economic classification											
Current payments	33.7	39.6	35.7	42.1	7.7%	99.5%	42.0	43.9	45.2	2.4%	100.0%
Compensation of employees	29.0	30.2	32.0	32.9	4.4%	81.8%	35.0	36.5	37.7	4.6%	83.3%
Goods and services	4.7	9.3	3.7	9.2	24.8%	17.7%	7.0	7.3	7.6	-6.2%	16.7%
of which:						–					–
Administrative fees	0.1	0.6	0.3	0.5	68.0%	1.0%	0.4	0.2	0.2	-25.5%	0.6%
Communication	0.6	0.4	0.4	0.6	0.7%	1.3%	0.8	0.8	0.8	12.7%	1.8%
Consultants: Business and advisory services	1.9	6.5	1.5	3.9	27.3%	9.0%	4.3	5.0	5.1	10.0%	11.0%
Travel and subsistence	0.7	0.5	0.4	0.3	-21.9%	1.2%	0.3	0.3	0.4	4.6%	0.8%
Training and development	0.2	–	0.1	0.0	-52.9%	0.2%	0.3	0.0	0.0	3.2%	0.2%
Operating payments	1.0	0.9	1.1	0.0	-64.9%	2.0%	0.7	0.7	0.8	159.7%	1.7%
Transfers and subsidies	0.1	–	0.1	–	-100.0%	0.1%	–	–	–	–	–
Households	0.1	–	0.1	–	-100.0%	0.1%	–	–	–	–	–
Payments for capital assets	0.1	0.1	0.1	0.1	-5.1%	0.3%	–	–	–	-100.0%	–
Machinery and equipment	0.1	0.1	0.1	0.1	-5.1%	0.3%	–	–	–	-100.0%	–
Payments for financial assets	–	–	0.0	–	–	0.0%	–	–	–	–	–
Total	33.9	39.7	35.9	42.2	7.6%	100.0%	42.0	43.9	45.2	2.4%	100.0%
Proportion of total programme expenditure to vote expenditure	7.1%	8.3%	7.8%	8.2%	–	–	8.0%	8.0%	8.0%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.1	–	0.1	–	-100.0%	0.1%	–	–	–	–	–
Employee social benefits	0.1	–	0.1	–	-100.0%	0.1%	–	–	–	–	–

Personnel information

Table 9.15 Evidence and Knowledge Systems personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment															Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29			
Evidence and Knowledge Systems			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	31	–	34	32.0	0.9	33	32.9	1.0	34	35.0	1.0	33	36.5	1.1	31	37.7	1.2	-1.9%	100.0%
1 – 6	2	–	3	1.1	0.4	2	0.8	0.4	3	1.2	0.4	2	0.9	0.4	0	0.1	0.4	-56.8%	5.3%
7 – 10	13	–	15	9.8	0.7	15	9.8	0.7	15	10.3	0.7	15	10.8	0.7	15	11.4	0.8	–	45.2%
11 – 12	6	–	6	6.7	1.1	6	7.2	1.2	6	7.5	1.3	6	7.9	1.3	6	8.4	1.4	–	18.5%
13 – 16	10	–	10	14.4	1.4	10	15.2	1.5	10	16.0	1.6	10	16.9	1.7	10	17.8	1.8	–	30.9%

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

2. Rand million.

Electricity and Energy

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	273.3	2.8	4.9	281.0	285.2	294.2
Energy Planning and Policy Development	68.0	–	–	68.0	73.2	75.4
Energy Programmes and Projects	461.2	3 580.7	–	4 041.9	5 019.6	5 175.6
Nuclear Energy Regulation and Management	58.6	1 567.1	–	1 625.8	1 646.0	1 274.7
State-owned Companies Support Services	44.5	–	–	44.5	50.3	51.6
Total expenditure estimates	905.7	5 150.6	4.9	6 061.2	7 074.2	6 871.6
Executive authority	Minister of Electricity and Energy					
Accounting officer	Director-General of Electricity and Energy					
Website	www.dmre.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

Formulate energy policies, regulatory frameworks and legislation, and oversee their implementation, to ensure energy security, sustainability and access to affordable and reliable energy.

Mandate

The Department of Electricity and Energy is mandated to ensure the secure and sustainable provision of energy to support socioeconomic development. Several pieces of legislation determine the department's mandate. These include the:

- Electricity Regulation Act (2006), which establishes a national regulatory framework for the electricity supply industry, including registration and licensing
- National Energy Act (2008), which empowers the minister to plan for and ensure security of supply for the energy sector. The act sets out core aspects of the department's mandate and empowers the Minister of Electricity and Energy to:
 - ensure that diverse energy resources are available in sustainable quantities and at affordable prices in the South African economy to support economic growth and poverty alleviation, while considering the natural environment
 - plan for the increased generation and consumption of renewable energy, a contingency energy supply, the holding of strategic energy feedstock and carriers, adequate investment in appropriate upkeep, and access to energy infrastructure
 - collect data and information on energy demand, supply and generation
 - promote electricity regulation, energy research and the efficient generation and consumption of energy.

In addition, the 1998 White Paper on Energy Policy, alongside the 2003 White Paper on Renewable Energy, sets out government's overarching position on the supply and consumption of energy. Other applicable policies include the integrated energy plan, the integrated resource plan, the electricity pricing policy and South Africa's renewable energy master plan.

Selected performance indicators

Table 10.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Amount of energy savings realised and verified from the energy efficiency and demand-side management grant per year (terawatt-hours)	Energy Programmes and Projects	Improved energy security and a just energy transition	0.5 TWh	1.072 TWh	0.873 TWh	0.5 TWh	0.5 TWh	0.5 TWh	0.5 TWh
Number of additional substations upgraded per year	Energy Programmes and Projects		7	3	1	3	2	3	3
Kilometres of new medium-voltage power lines constructed per year	Energy Programmes and Projects		94	84	0	50	25	50	50
Number of additional households electrified with non-grid electrification per year	Energy Programmes and Projects		20 950	7 780	12 181	15 000	15 000	15 000	15 000
Kilometres of existing medium-voltage power lines upgraded per year	Energy Programmes and Projects		0	5	10	50	30	50	50
Number of shareholder compacts signed per year	State-owned Companies Support Services	Improved governance and performance of public entities	1	1	1	1	2	2	2
Number of corporate plans reviewed per year	State-owned Companies Support Services		1	1	1	1	2	2	2
Number of quarterly financial reviews conducted per year on state-owned companies	State-owned Companies Support Services		4	4	3	4	8	8	8
Number of annual energy statistics reports published per year	Energy Planning and Policy Development	Improved energy security and a just energy transition	0	2	2	4	4	4	4
Number of additional households provided with grid electrification per year	Energy Programmes and Projects		145 877	162 894	67 904	100 000	80 000	100 000	100 000
Number of bulk substations built per year	Energy Programmes and Projects		4	3	1	2	2	2	2

Expenditure overview

Over the medium term, the department will focus on electricity reforms, ensuring and extending reliable access to electricity, enhancing energy efficiency, and managing nuclear energy in accordance with international commitments. Cabinet has approved the once off reduction to the department's budget amounting to R784.5 million in the 2026/27 financial year. Despite the reduction, total expenditure is expected to increase at an average annual rate of 1 per cent, from R6.7 billion in 2025/26 to R6.9 billion in 2028/29, with transfers and subsidies to public entities and municipalities accounting for an estimated 85.8 per cent (R17.2 billion) of the department's planned spending over the MTEF period. Most of this is allocated for activities in the integrated national electrification programme, which is set to receive R13.3 billion through the *Energy Programmes and Projects* programme.

As part of the 2024 national macro organisation of government, the department plans to finalise its restructuring process and organisational design by the end of 2026/27. The new structure is envisaged to result in a capacitated, fit-for-purpose, digitally enabled department that is able to deliver on its mandate. To this end, spending on compensation of employees is expected to increase at an average annual rate of 5.2 per cent, from R358.6 million in 2025/26 to R417.5 million in 2028/29, in line with the anticipated increase in the number of funded personnel from 341 to 396 over the period. This will, among other things, enable the recruitment of critical technical and economic skills and strengthen performance management. An estimated 8 per cent (R1.6 billion) of the department's expenditure over the next 3 years is set aside for the procurement of various goods and services, mostly from consultants, to implement the non-grid programme.

Reforming the provision of electricity

The legal separation of the National Transmission Company South Africa from Eskom was completed in July 2024. Over the period ahead, an independent transmission system operator will be established, which will, among other things, provide non-discriminatory access for multiple electricity generators. This is expected to

support the phasing in of a competitive wholesale electricity market that brings transparency, sound pricing signals and investment confidence to the sector. This work is intended to ensure that South Africa has an adequate and disruption-free supply of electricity to sustain productivity and economic activity. Expenditure for these regulatory support activities is mostly through an allocation of R216.6 million over the medium term in the Energy Planning and Policy Development programme.

Expanding access to electricity and enhancing energy efficiency

The integrated national electrification programme aims to extend access to electricity to all households across South Africa. A targeted 280 000 households are expected to be connected to the electricity grid and 45 000 households provided with non-grid (mainly solar) electrification systems over the medium term. To support this, 6 new bulk substations are expected to be built and 8 substations are earmarked for upgrades. Transfers to municipalities through the *Energy Programmes and Projects* programme for the direct component of the integrated national electrification programme, representing an amalgamation of the *energy efficiency and demand-side management grant* and the *integrated national electrification programme (municipal) grant*, are expected to amount to R5.9 billion over the MTEF period. Transfers to Eskom for the indirect component are also expected to amount to R6.6 billion over the period ahead.

An estimated 94.7 per cent of households in South Africa have been provided with access to electricity, but significant portions that are yet to be electrified are in sparsely populated rural areas, mostly in KwaZulu-Natal, Eastern Cape, Limpopo and North West. Such last-mile connections will be achieved using a blend of grid and off-grid solutions. The department's objective is to connect the remaining households efficiently, safely and affordably through a further allocation of R770.2 million to the non-grid component over the medium term.

The department will intensify oversight and provision of technical support to municipalities through annual energy efficiency and electrification performance audits. At least 120 municipal project sites will be audited in each year over the MTEF period to verify the implementation of energy efficiency and demand-side management initiatives. Projected spending on monitoring and verifying energy efficiency projects is R29.6 million over the medium term. This is expected to achieve 1.5 terawatt hours of energy savings over the medium term and improve accountability in service delivery. These energy savings are set to be achieved through municipal infrastructure initiatives such as the use of energy efficient lightbulbs for public street and traffic lights, as well as in municipal buildings and water services plants.

To effectively manage the rollout of the national electrification programme, R25 million is allocated for the development of a management system for the *integrated national electrification programme grant* (for Eskom and municipalities) over the medium term. The system will allow the department and its implementing agencies to properly coordinate the rollout and management of the programme by automating workflows, tracking projects in real time and comprehensively integrating data across grid and non-grid initiatives. This is expected to support accurate and efficient reporting; improve financial and grant management oversight, compliance monitoring and technical auditing processes; and enable evidence-based planning and resource allocation.

Regulating nuclear energy

An estimated 94.1 per cent (R4.3 billion) of the *Nuclear Energy Regulation and Management* programme's budget is transferred to the department's entities that work with nuclear energy. These funds mainly subsidise the operational costs of the South African Nuclear Energy Corporation and the decommissioning and decontamination of old nuclear facilities. Other transfers include R150.7 million to the National Nuclear Regulator to regulate safety standards for nuclear activities in South Africa and R162.1 million to the National Radioactive Waste Disposal Institute for the long-term care and disposal of radioactive waste.

In collaboration with other stakeholders, the department plans to continue work on a multipurpose reactor research project that will replace the SAFARI-1 nuclear research reactor by 2030 as it approaches the end of its useful life. The project, for which R437.7 million in 2026/27 and R409.8 million in 2027/28 is allocated for preparatory work, aims to allow nuclear research and development to continue and ensure that South Africa remains one of the top radioisotope producers in the world. Spending in the *Nuclear Energy Regulation and Management* programme is expected to decrease at an average annual rate of 6.1 per cent, from R1.5 billion in

2025/26 to R1.3 billion in 2027/28, as the funding for the research project comes to an end.

The department will also advance nuclear industrial capability responsibly over the medium term by completing feasibility, safeguards and socioeconomic cost-benefit analyses, and finalising the nuclear industrialisation plan in partnership with other stakeholders such as the South African Nuclear Energy Corporation, Eskom and the National Radioactive Waste Disposal Institute. In addition, the department will act on its mandate as the coordinator of the Nuclear New Build Programme. For these purposes, R32.8 million is allocated for goods and services in the *Nuclear Energy Regulation and Management* programme over the medium term.

Expenditure trends and estimates

Table 10.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Energy Planning and Policy Development											
3. Energy Programmes and Projects											
4. Nuclear Energy Regulation and Management											
5. State-owned Companies Support Services											
Programme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	183.1	195.8	243.4	275.0	14.5%	1.8%	281.0	285.2	294.2	2.3%	4.3%
Programme 2	39.4	44.9	37.6	62.6	16.7%	0.4%	68.0	73.2	75.4	6.4%	1.1%
Programme 3	6 498.5	6 052.7	4 618.5	4 756.7	-9.9%	43.9%	4 041.9	5 019.6	5 175.6	2.9%	71.2%
Programme 4	1 162.7	1 153.8	1 081.7	1 541.2	9.8%	9.9%	1 625.8	1 646.0	1 274.7	-6.1%	22.7%
Programme 5	21 888.4	39.6	–	39.8	-87.8%	44.0%	44.5	50.3	51.6	9.0%	0.7%
Subtotal	29 772.1	7 486.7	5 981.1	6 675.5	-39.2%	100.0%	6 061.2	7 074.2	6 871.6	1.0%	100.0%
Total	29 772.1	7 486.7	5 981.1	6 675.5	-39.2%	100.0%	6 061.2	7 074.2	6 871.6	1.0%	100.0%
Change to 2025				–			(818.0)	(68.9)	(159.6)		
Budget estimate											
Economic classification											
Current payments	773.0	508.0	663.3	879.8	4.4%	5.7%	905.7	942.2	971.5	3.4%	14.1%
Compensation of employees	265.3	277.5	280.4	358.6	10.6%	2.4%	387.7	404.9	417.5	5.2%	6.0%
Goods and services ¹	507.7	230.6	382.9	521.1	0.9%	3.3%	518.0	537.3	554.0	2.1%	8.0%
of which:											
Computer services	15.9	17.1	11.0	20.2	8.3%	0.1%	26.3	27.2	28.4	12.1%	0.4%
Consultants: Business and advisory services	390.8	97.2	258.2	326.6	-5.8%	2.1%	313.6	324.3	333.7	0.7%	4.9%
Legal services	5.4	11.4	3.0	7.0	8.8%	0.1%	7.1	12.6	12.9	22.7%	0.2%
Operating leases	36.0	39.3	45.4	38.0	1.8%	0.3%	39.5	41.0	42.3	3.6%	0.6%
Travel and subsistence	25.5	28.3	35.0	44.6	20.5%	0.3%	51.3	53.9	56.0	7.9%	0.8%
Operating payments	9.1	4.4	1.2	21.3	32.9%	0.1%	38.0	39.5	40.7	24.1%	0.6%
Transfers and subsidies¹	7 137.0	6 975.1	5 315.0	5 790.8	-6.7%	50.5%	5 150.6	6 127.0	5 894.9	0.6%	85.8%
Provinces and municipalities	2 342.9	2 256.1	1 982.1	1 943.4	-6.0%	17.1%	1 902.3	1 978.2	2 039.7	1.6%	29.6%
Departmental agencies and accounts	178.7	181.1	181.9	179.4	0.1%	1.4%	186.7	194.2	200.2	3.7%	2.9%
Foreign governments and international organisations	17.3	25.9	27.1	27.0	16.0%	0.2%	28.1	29.2	30.1	3.7%	0.4%
Public corporations and private enterprises	4 596.4	4 510.4	3 118.5	3 640.5	-7.5%	31.8%	3 033.0	3 924.9	3 624.3	-0.1%	52.9%
Households	1.8	1.5	5.3	0.5	-35.7%	0.0%	0.5	0.5	0.5	3.7%	0.0%
Payments for capital assets	4.8	2.9	2.2	4.9	0.5%	0.0%	4.9	5.0	5.2	1.8%	0.1%
Machinery and equipment	4.8	2.9	2.2	4.9	0.5%	0.0%	4.9	5.0	5.2	1.8%	0.1%
Payments for financial assets	21 857.3	0.6	0.6	–	-100.0%	43.8%	–	–	–	0.0%	0.0%
Total	29 772.1	7 486.7	5 981.1	6 675.5	-39.2%	100.0%	6 061.2	7 074.2	6 871.6	1.0%	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 10.3 Vote transfers and subsidies trends and estimates

	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R thousand											
Households											
Social benefits											
Current	1 567	1 477	5 240	386	-37.3%	–	402	418	431	3.7%	0.0%
Employee social benefits	1 567	1 477	5 240	386	-37.3%	–	402	418	431	3.7%	0.0%
Other transfers to households											
Current	208	21	84	86	-25.5%	–	90	93	96	3.7%	0.0%
Employee social benefits	208	21	84	86	-25.5%	–	90	93	96	3.7%	0.0%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	990 486	984 177	915 092	1 358 352	11.1%	16.8%	1 432 238	1 443 968	1 066 340	-7.8%	23.0%
South African Nuclear Energy Corporation	990 486	984 177	915 092	955 352	-1.2%	15.2%	994 510	1 034 199	1 066 340	3.7%	18.0%
South African Nuclear Energy Corporation: Multi-purpose reactor project	–	–	–	403 000	–	1.6%	437 728	409 769	–	-100.0%	4.9%
Capital	17 706	7 822	7 424	7 750	-24.1%	0.2%	8 067	8 389	8 650	3.7%	0.1%
South African Nuclear Energy Corporation	17 706	7 822	7 424	7 750	-24.1%	0.2%	8 067	8 389	8 650	3.7%	0.1%
Subsidies on products and production											
Capital	3 588 162	3 518 356	2 196 019	2 274 401	-14.1%	45.9%	1 592 711	2 472 493	2 549 336	3.9%	38.5%
Integrated national electrification programme (Eskom) grant	3 588 162	3 518 356	2 196 019	2 274 401	-14.1%	45.9%	1 592 711	2 472 493	2 549 336	3.9%	38.5%
Provinces and municipalities											
Provincial agencies and funds											
Current	3	2	–	22	94.3%	–	23	24	24	2.9%	0.0%
Vehicle licences	3	2	–	22	94.3%	–	23	24	24	2.9%	0.0%
Municipal bank accounts											
Current	223 204	224 092	235 700	246 260	3.3%	3.7%	–	–	–	-100.0%	–
Energy efficiency and demand-side management grant	223 204	224 092	235 700	246 260	3.3%	3.7%	–	–	–	-100.0%	–
Capital	2 119 668	2 032 046	1 746 436	1 697 076	-7.1%	30.1%	1 902 274	1 978 188	2 039 668	6.3%	34.5%
Integrated national electrification programme grant	2 119 668	2 032 046	1 746 436	1 697 076	-7.1%	30.1%	1 902 274	1 978 188	2 039 668	6.3%	34.5%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	178 145	181 138	181 882	179 445	0.2%	2.9%	186 721	194 173	200 208	3.7%	3.4%
Energy and Water Sector Education and Training Authority	–	1 160	1 084	1 133	–	–	1 200	1 248	1 287	4.3%	0.0%
Chemical Industries Sector Education and Training Authority	–	1 160	1 084	1 132	–	–	1 078	1 121	1 156	0.7%	0.0%
South African National Energy Development Institute	81 072	81 383	87 240	80 638	-0.2%	1.3%	83 943	87 294	90 007	3.7%	1.5%
National Nuclear Regulator	46 769	46 949	44 558	46 519	-0.2%	0.7%	48 426	50 358	51 923	3.7%	0.9%
National Radioactive Waste Disposal Institute	50 304	50 486	47 916	50 023	-0.2%	0.8%	52 074	54 152	55 835	3.7%	0.9%
Capital	539	–	–	–	-100.0%	–	–	–	–	–	–
National Nuclear Regulator	539	–	–	–	-100.0%	–	–	–	–	–	–
Foreign governments and international organisations											
Current	17 272	25 941	27 146	26 992	16.0%	0.4%	28 102	29 224	30 131	3.7%	0.5%
Generation IV International Forum	678	–	676	849	7.8%	–	884	920	948	3.7%	0.0%
International Renewable Energy Agency	1 724	1 512	989	1 305	-8.9%	–	1 359	1 413	1 457	3.7%	0.0%
International Energy Forum	825	–	371	388	-22.2%	–	404	420	433	3.7%	0.0%
International Atomic Energy Agency	14 045	24 429	25 110	24 450	20.3%	0.3%	25 455	26 471	27 293	3.7%	0.5%
Total	7 136 960	6 975 072	5 315 023	5 790 770	-6.7%	100.0%	5 150 628	6 126 970	5 894 884	0.6%	100.0%

Personnel information

Table 10.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																		
1. Administration																		
2. Energy Planning and Policy Development																		
3. Energy Programmes and Projects																		
4. Nuclear Energy Regulation and Management																		
5. State-owned Companies Support Services																		
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment														Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate									
			2024/25			2025/26			2026/27			2027/28			2028/29			
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	
Electricity and Energy																		
Salary level	342	7	359	280.4	0.8	341	315.5	0.9	411	387.7	0.9	407	404.9	1.0	396	417.5	1.1	5.1%
1 – 6	45	–	55	25.1	0.5	44	22.1	0.5	44	23.3	0.5	43	23.9	0.6	42	24.7	0.6	-1.2%
7 – 10	158	3	151	96.8	0.6	147	105.9	0.7	162	119.8	0.7	160	124.4	0.8	152	124.4	0.8	1.1%
11 – 12	79	1	77	77.0	1.0	81	90.8	1.1	100	119.2	1.2	99	124.6	1.3	98	130.7	1.3	6.8%
13 – 16	60	3	74	75.8	1.0	69	96.6	1.4	84	120.3	1.4	84	126.8	1.5	83	132.6	1.6	6.3%
Other	–	–	2	5.7	2.8	–	–	–	20	5.1	0.3	20	5.1	0.3	20	5.1	0.3	–
Programme	342	7	359	280.4	0.8	341	315.5	0.9	391	382.6	1.0	387	399.8	1.0	376	412.4	1.1	3.3%
Programme 1	160	3	161	129.8	0.8	151	134.5	0.9	160	148.6	0.9	157	155.0	1.0	153	160.0	1.0	0.3%
Programme 2	43	–	41	35.9	0.9	37	36.4	1.0	50	55.5	1.1	50	58.4	1.2	48	60.3	1.3	8.8%
Programme 3	98	1	96	79.5	0.8	104	94.7	0.9	102	97.6	1.0	101	102.0	1.0	98	105.2	1.1	-1.9%
Programme 4	31	3	35	35.2	1.0	35	37.9	1.1	49	48.1	1.0	50	50.8	1.0	49	52.4	1.1	11.7%
Programme 5	10	–	27	–	–	13	12.0	0.9	30	32.8	1.1	29	33.6	1.2	28	34.6	1.2	27.9%

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

2. Rand million.

Departmental receipts

Table 10.5 Departmental receipts by economic classification

						Average growth rate	Average: Receipt item/ Total				Average growth rate	Average: Receipt item/ Total
Audited outcome				Adjusted estimate	Revised estimate	rate (%)	item/ Total (%)	Medium-term receipts estimate			rate (%)	item/ Total (%)
R thousand	2022/23	2023/24	2024/25	2025/26		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	531	287	310	252	252	-22.0%	100.0%	259	268	275	3.0%	100.0%
Sales of goods and services produced by department	197	177	155	105	105	-18.9%	45.9%	108	111	114	2.8%	41.5%
Sales by market establishments	101	76	49	57	57	-17.4%	20.5%	59	60	62	2.8%	22.6%
of which:							—					—
Market establishment: Rental parking: Covered and open	101	76	49	57	57	-17.4%	20.5%	59	60	62	2.8%	22.6%
Administrative fees	13	15	16	3	3	-38.7%	3.4%	3	3	3	—	1.1%
of which:							—					—
Requested information: Promotion of Access to Information Act (2000)	13	15	16	3	3	-38.7%	3.4%	3	3	3	—	1.1%
Other sales	83	86	90	45	45	-18.5%	22.0%	46	48	49	2.9%	17.8%
of which:							—					—
Services rendered: Commission on insurance and garnishee	83	86	90	45	45	-18.5%	22.0%	46	48	49	2.9%	17.8%
Sales of scrap, waste, arms and other used current goods	—	—	30	1	1	—	2.2%	1	1	1	—	0.4%
of which:							—					—
Sales: Scrap	—	—	30	1	1	—	2.2%	1	1	1	—	0.4%
Interest, dividends and rent on land	29	30	19	11	11	-27.6%	6.4%	11	12	12	2.9%	4.4%
Interest	29	30	19	11	11	-27.6%	6.4%	11	12	12	2.9%	4.4%
Transactions in financial assets and liabilities	305	80	106	135	135	-23.8%	45.4%	139	144	148	3.1%	53.7%
Total	531	287	310	252	252	-22.0%	100.0%	259	268	275	3.0%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 10.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome						Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Ministry	9.5	11.1	41.1	42.0	64.1%	11.6%	45.9	47.5	48.9	5.2%	16.5%
Departmental Management	23.0	25.0	26.5	34.4	14.3%	12.1%	47.6	48.2	50.1	13.4%	17.0%
Internal Audit	6.1	6.6	7.9	9.4	15.2%	3.4%	10.2	10.7	11.0	5.5%	3.7%
Finance Administration	26.0	26.5	27.9	33.6	8.9%	12.7%	37.0	38.3	39.4	5.5%	13.3%
Corporate Services	82.0	87.9	95.1	116.7	12.5%	42.5%	99.4	98.1	100.9	-4.7%	34.7%
Office Accommodation	36.5	38.6	44.8	38.9	2.2%	17.7%	41.0	42.5	43.8	4.1%	14.8%
Total	183.1	195.8	243.4	275.0	14.5%	100.0%	281.0	285.2	294.2	2.3%	100.0%
Change to 2025				–			6.3	4.5	0.8		
Budget estimate											
Economic classification											
Current payments	176.6	188.4	233.1	267.4	14.8%	96.4%	273.3	277.3	286.0	2.3%	97.2%
Compensation of employees	99.7	104.0	129.8	143.7	12.9%	53.2%	153.7	160.2	165.1	4.8%	55.7%
Goods and services	76.8	84.4	103.2	123.7	17.2%	43.3%	119.6	117.1	120.9	-0.8%	41.6%
of which:						–					–
Audit costs: External	3.2	3.3	2.9	3.6	4.6%	1.5%	4.0	4.1	4.2	5.2%	1.4%
Computer services	11.7	11.2	11.0	15.2	9.2%	5.5%	16.3	17.2	18.0	5.8%	6.0%
Consultants: Business and advisory services	1.5	3.1	6.6	10.1	89.5%	2.4%	6.4	4.8	4.8	-21.9%	1.9%
Operating leases	35.8	39.3	45.4	38.0	2.0%	17.7%	39.5	41.0	42.3	3.6%	14.3%
Property payments	7.5	8.0	8.4	6.5	-4.7%	3.4%	9.1	9.3	9.6	13.9%	3.3%
Travel and subsistence	6.7	7.7	14.6	20.0	44.0%	5.5%	23.6	24.2	24.9	7.6%	8.4%
Transfers and subsidies	1.7	3.8	7.5	2.8	16.8%	1.8%	2.8	2.9	3.0	2.8%	1.0%
Provinces and municipalities	0.0	0.0	–	0.0	94.3%	0.0%	0.0	0.0	0.0	2.9%	0.0%
Departmental agencies and accounts	–	2.3	2.2	2.3	–	0.8%	2.3	2.4	2.4	2.6%	0.8%
Households	1.7	1.5	5.3	0.5	-35.1%	1.0%	0.5	0.5	0.5	3.7%	0.2%
Payments for capital assets	4.8	2.9	2.2	4.9	0.5%	1.7%	4.9	5.0	5.2	1.8%	1.8%
Machinery and equipment	4.8	2.9	2.2	4.9	0.5%	1.7%	4.9	5.0	5.2	1.8%	1.8%
Payments for financial assets	0.0	0.6	0.6	–	-100.0%	0.1%	–	–	–	–	–
Total	183.1	195.8	243.4	275.0	14.5%	100.0%	281.0	285.2	294.2	2.3%	100.0%
Proportion of total programme expenditure to vote expenditure	0.6%	2.6%	4.1%	4.1%	–	–	4.6%	4.0%	4.3%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	1.5	1.5	5.2	0.4	-36.7%	1.0%	0.4	0.4	0.4	3.7%	0.1%
Employee social benefits	1.5	1.5	5.2	0.4	-36.7%	1.0%	0.4	0.4	0.4	3.7%	0.1%
Other transfers to households											
Current	0.2	0.0	0.1	0.1	-25.5%	–	0.1	0.1	0.1	3.7%	0.0%
Employee social benefits	0.2	0.0	0.1	0.1	-25.5%	–	0.1	0.1	0.1	3.7%	0.0%
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.0	–	0.0	94.3%	–	0.0	0.0	0.0	2.9%	0.0%
Vehicle licences	0.0	0.0	–	0.0	94.3%	–	0.0	0.0	0.0	2.9%	0.0%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	–	2.3	2.2	2.3	–	0.8%	2.3	2.4	2.4	2.6%	0.8%
Energy and Water Sector	–	1.2	1.1	1.1	–	0.4%	1.2	1.2	1.3	4.3%	0.4%
Education and Training Authority											
Chemical Industries Sector	–	1.2	1.1	1.1	–	0.4%	1.1	1.1	1.2	0.7%	0.4%
Education and Training Authority											

Personnel information

Table 10.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)		
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate									
																	2025/26 - 2028/29	2026/27 - 2028/29
			2024/25			2025/26			2026/27		2027/28		2028/29					
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost				
Administration																		
Salary level	160	3	161	129.8	0.8	151	134.5	0.9	160	148.6	0.9	157	155.0	1.0	153	160.0	0.3%	100.0%
1 – 6	43	–	53	24.5	0.5	42	21.5	0.5	42	22.6	0.5	40	22.8	0.6	39	23.5	-2.4%	25.7%
7 – 10	74	1	68	50.1	0.7	65	52.1	0.8	73	60.8	0.8	72	63.6	0.9	69	64.0	0.9%	45.5%
11 – 12	26	–	21	22.6	1.1	25	29.5	1.2	26	32.1	1.2	26	33.9	1.3	26	35.7	1.4%	16.6%
13 – 16	17	2	17	26.9	1.6	19	31.5	1.7	19	33.1	1.7	19	34.8	1.8	19	36.8	1.9%	12.1%
Other	–	–	2	5.7	2.8	–	–	–	–	–	–	–	–	–	–	–	–	–

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

2. Rand million.

Programme 2: Energy Planning and Policy Development

Programme purpose

Formulate, maintain and implement integrated energy policies to promote and encourage investment in the energy industry and improve security of supply.

Objectives

- Improve energy security over the medium term by:
 - implementing the revised Electricity Regulation Amendment Act (2007) and its regulations
 - amending the 2008 electricity pricing policy
 - amending the Gas Act (2001)
 - operationalising the 2025 integrated resource plan implementation framework
 - publishing 4 energy statistics reports per year.

Subprogrammes

- *Nuclear, Electricity and Gas Policy* develops and reviews policy and legislative frameworks for the nuclear, electricity and gas sectors, conducts research, and monitors the impact of policy implementation.
- *Energy Planning* ensures the secure supply of energy resources through evidence-based planning, manages the development of energy plans, and conducts research and analysis of market trends that inform and influence the energy economy.

Expenditure trends and estimates

Table 10.8 Energy Planning and Policy Development expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Nuclear, Electricity and Gas Policy	14.5	13.8	15.8	25.4	20.5%	37.7%	28.7	30.5	31.4	7.4%	41.8%
Energy Planning	24.9	31.1	21.8	37.3	14.3%	62.3%	39.4	42.7	44.0	5.7%	58.2%
Total	39.4	44.9	37.6	62.6	16.7%	100.0%	68.0	73.2	75.4	6.4%	100.0%
Change to 2025 Budget estimate				–			(1.7)	(0.2)	(1.2)		

Table 10.8 Energy Planning and Policy Development expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	38.8	44.9	37.6	62.6	17.4%	99.6%	68.0	73.2	75.4	6.4%	100.0%
Compensation of employees	33.0	33.7	35.9	49.1	14.2%	82.2%	55.5	58.4	60.3	7.1%	80.4%
Goods and services	5.8	11.3	1.7	13.5	33.0%	17.5%	12.5	14.7	15.2	3.9%	19.6%
of which:						—					—
Administrative fees	0.0	0.0	0.0	0.8	268.1%	0.5%	0.8	0.9	0.9	4.2%	1.2%
Advertising	0.0	0.0	0.0	0.3	106.5%	0.2%	0.4	0.4	0.4	8.5%	0.5%
Consultants: Business and advisory services	0.4	0.6	0.0	6.4	153.6%	4.1%	6.1	7.0	7.2	3.9%	9.4%
Travel and subsistence	0.6	1.5	1.0	2.7	62.7%	3.1%	1.7	2.8	2.9	3.1%	3.4%
Operating payments	0.1	0.1	0.1	1.1	133.8%	0.8%	1.2	1.2	1.3	4.4%	1.7%
Venues and facilities	0.1	0.9	—	1.3	160.6%	1.2%	1.3	1.4	1.4	3.7%	1.9%
Transfers and subsidies	0.7	—	0.0	—	-100.0%	0.4%	—	—	—	—	—
Foreign governments and international organisations	0.7	—	—	—	-100.0%	0.4%	—	—	—	—	—
Households	—	—	0.0	—	—	0.0%	—	—	—	—	—
Total	39.4	44.9	37.6	62.6	16.7%	100.0%	68.0	73.2	75.4	6.4%	100.0%
Proportion of total programme expenditure to vote expenditure	0.1%	0.6%	0.6%	0.9%	—	—	1.1%	1.0%	1.1%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	—	—	0.0	—	—	—	—	—	—	—	—
Employee social benefits	—	—	0.0	—	—	—	—	—	—	—	—
Foreign governments and international organisations											
Current	0.7	—	—	—	-100.0%	0.4%	—	—	—	—	—
Generation IV International Forum	0.7	—	—	—	-100.0%	0.4%	—	—	—	—	—

Personnel information

Table 10.9 Energy Planning and Policy Development personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026		Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)				
Number of funded posts	Number of posts additional to the establishment	Actual		Revised estimate		Medium-term expenditure estimate													
		2024/25		2025/26		2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29						
Energy Planning and Policy Development		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost						
Salary level	43	–	41	35.9	0.9	37	36.4	1.0	50	55.5	1.1	50	58.4	1.2	48	60.3	1.3	8.8%	100.0%
7 – 10	19	–	16	8.8	0.6	13	8.2	0.6	11	7.3	0.7	11	7.6	0.7	9	6.6	0.7	-11.3%	21.0%
11 – 12	12	–	13	13.8	1.1	11	12.4	1.1	27	32.8	1.2	27	34.6	1.3	27	36.5	1.4	33.9%	54.5%
13 – 16	12	–	12	13.3	1.1	13	15.8	1.2	12	15.4	1.3	12	16.2	1.4	12	17.1	1.4	-2.6%	24.4%

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

2. Rand million.

Programme 3: Energy Programmes and Projects

Programme purpose

Manage, coordinate and monitor programmes and projects focused on access to energy resources.

Objectives

- Increase access to electricity by managing the funding and monitoring of the implementation of the integrated national electrification programme on an ongoing basis.
- Increase public awareness of energy issues while empowering disadvantaged and vulnerable groups by identifying, implementing, managing and coordinating upliftment programmes and projects on an ongoing basis.

- Ensure the efficient management of electricity supply on an ongoing basis by:
 - enhancing the application of business principles for project management to help programme and project managers
 - coordinating, monitoring and reporting on the implementation of programmes and projects focused on the development, improvement and transformation of the energy generation, refinement, transmission and distribution industry and its infrastructure.
- Promote the sustainable use and management of energy resources over the medium term by managing the funding and monitoring of energy efficiency interventions at municipalities.

Subprogrammes

- *Energy Programmes and Project Management* provides overall management to the programme and impact evaluation for national energy initiatives.
- *Integrated National Electrification Programme* oversees and manages the financing and implementation of the electrification programme and makes transfers to Eskom, municipalities and private providers.
- *Programmes and Projects Management Office* provides specialised assistance to management to apply project management principles, coordinate project information and report on implementation progress. This subprogramme also coordinates the implementation of a national sectoral transformation framework covering designated groups.
- *Electricity Infrastructure and Industry Transformation* oversees the expansion, transformation and investment facilitation of energy infrastructure to improve the electricity generation, transmission and distribution sectors with a focus on enabling independent power producers and market reforms.
- *Clean Energy* advances energy efficiency and renewable energy in South Africa by planning and coordinating initiatives and interventions focused on the energy efficiency and renewable market.

Expenditure trends and estimates

Table 10.10 Energy Programmes and Projects 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Energy Programmes and Project Management	2.7	2.3	5.0	4.3	17.5%	0.1%	4.5	4.7	4.9	4.0%	0.1%
Integrated National Electrification Programme	5 982.2	5 667.2	4 227.1	4 289.7	-10.5%	92.0%	3 813.6	4 781.9	4 930.8	4.8%	95.0%
Programmes and Projects Management Office	21.7	24.8	9.0	24.1	3.5%	0.4%	25.5	26.7	27.6	4.6%	0.6%
Electricity Infrastructure and Industry Transformation	119.9	6.3	6.8	7.3	-60.6%	0.6%	7.8	8.1	8.4	4.4%	0.2%
Clean Energy	372.0	352.1	370.5	431.3	5.1%	7.0%	190.5	198.2	204.0	-22.1%	4.2%
Total	6 498.5	6 052.7	4 618.5	4 756.7	-9.9%	100.0%	4 041.9	5 019.6	5 175.6	2.9%	100.0%
Change to 2025 Budget estimate				–			(812.0)	(53.8)	(125.6)		

Table 10.10 Energy Programmes and Projects expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	483.8	195.3	351.7	456.7	-1.9%	6.8%	461.2	479.8	494.7	2.7%	10.1%
Compensation of employees	76.0	78.4	79.5	94.7	7.6%	1.5%	97.6	102.0	105.2	3.6%	2.1%
Goods and services	407.8	116.9	272.3	362.0	-3.9%	5.3%	363.6	377.8	389.5	2.5%	7.9%
of which:											
Computer services	—	—	—	5.0	—	0.0%	10.0	10.0	10.4	27.9%	0.2%
Consultants: Business and advisory services	379.7	88.7	250.9	297.7	-7.8%	4.6%	289.5	301.0	309.8	1.3%	6.3%
Legal services	1.9	1.2	0.1	2.7	11.7%	0.0%	2.8	2.9	3.0	3.7%	0.1%
Travel and subsistence	14.8	15.4	16.5	18.2	7.1%	0.3%	21.8	22.6	23.6	9.1%	0.5%
Operating payments	7.9	3.1	0.1	17.6	30.7%	0.1%	34.9	36.3	37.5	28.8%	0.8%
Venues and facilities	0.6	2.6	0.6	1.9	49.2%	0.0%	1.8	1.7	1.8	-2.0%	0.0%
Transfers and subsidies	6 014.7	5 857.4	4 266.8	4 300.1	-10.6%	93.2%	3 580.7	4 539.8	4 680.9	2.9%	89.9%
Provinces and municipalities	2 342.9	2 256.1	1 982.1	1 943.3	-6.0%	38.9%	1 902.3	1 978.2	2 039.7	1.6%	41.6%
Departmental agencies and accounts	81.1	81.4	87.2	80.6	-0.2%	1.5%	83.9	87.3	90.0	3.7%	1.8%
Foreign governments and international organisations	2.5	1.5	1.4	1.7	-12.8%	0.0%	1.8	1.8	1.9	3.7%	0.0%
Public corporations and private enterprises	3 588.2	3 518.4	2 196.0	2 274.4	-14.1%	52.8%	1 592.7	2 472.5	2 549.3	3.9%	46.5%
Households	—	—	0.0	—	—	0.0%	—	—	—	—	—
Payments for financial assets	—	0.0	0.0	—	—	0.0%	—	—	—	—	—
Total	6 498.5	6 052.7	4 618.5	4 756.7	-9.9%	100.0%	4 041.9	5 019.6	5 175.6	2.9%	100.0%
Proportion of total programme expenditure to vote expenditure	21.8%	80.8%	77.2%	71.3%	—	—	66.7%	71.0%	75.3%	—	—
Details of transfers and subsidies											
Households											
Other transfers to households											
Current	—	—	0.0	—	—	—	—	—	—	—	—
Employee social benefits	—	—	0.0	—	—	—	—	—	—	—	—
Public corporations and private enterprises											
Subsidies on products and production											
Capital	3 588.2	3 518.4	2 196.0	2 274.4	-14.1%	52.8%	1 592.7	2 472.5	2 549.3	3.9%	46.5%
Integrated national electrification programme (Eskom) grant	3 588.2	3 518.4	2 196.0	2 274.4	-14.1%	52.8%	1 592.7	2 472.5	2 549.3	3.9%	46.5%
Provinces and municipalities											
Municipal bank accounts											
Current	223.2	224.1	235.7	246.3	3.3%	4.2%	—	—	—	-100.0%	—
Energy efficiency and demand-side management grant	223.2	224.1	235.7	246.3	3.3%	4.2%	—	—	—	-100.0%	—
Capital	2 119.7	2 032.0	1 746.4	1 697.1	-7.1%	34.6%	1 902.3	1 978.2	2 039.7	6.3%	41.6%
Integrated national electrification programme grant	2 119.7	2 032.0	1 746.4	1 697.1	-7.1%	34.6%	1 902.3	1 978.2	2 039.7	6.3%	41.6%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	81.1	81.4	87.2	80.6	-0.2%	1.5%	83.9	87.3	90.0	3.7%	1.8%
South African National Energy Development Institute	81.1	81.4	87.2	80.6	-0.2%	1.5%	83.9	87.3	90.0	3.7%	1.8%
Foreign governments and international organisations											
Current	2.5	1.5	1.4	1.7	-12.8%	—	1.8	1.8	1.9	3.7%	0.0%
International Renewable Energy Agency	1.7	1.5	1.0	1.3	-8.9%	—	1.4	1.4	1.5	3.7%	0.0%
International Energy Forum	0.8	—	0.4	0.4	-22.2%	—	0.4	0.4	0.4	3.7%	0.0%

Personnel information

Table 10.11 Energy Programmes and Projects personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
Energy Programmes and Projects			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	98	1	96	79.5	0.8	104	94.7	0.9	102	97.6	1.0	101	102.0	1.0					
1 – 6	2	–	2	0.6	0.3	2	0.7	0.3	2	0.7	0.4	3	1.1	0.4	14.5%	2.7%			
7 – 10	51	–	49	31.1	0.6	51	35.0	0.7	49	34.8	0.7	47	35.4	0.8	-4.6%	46.5%			
11 – 12	29	1	28	26.6	0.9	29	29.4	1.0	29	30.9	1.1	29	32.6	1.1	29	34.4	1.2	–	28.9%
13 – 16	16	–	17	21.2	1.2	22	29.7	1.3	22	31.2	1.4	22	32.9	1.5	22	34.7	1.6	–	22.0%

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

2. Rand million.

Programme 4: Nuclear Energy Regulation and Management

Programme purpose

Oversee and regulate the South African nuclear energy industry, control nuclear materials in line with international obligations and standards, and develop national legislation and policies to ensure the peaceful use of nuclear energy.

Objectives

- Improve security of supply for nuclear energy by managing and coordinating the implementation of the nuclear build programme over the MTEF period.
- Strengthen the control of nuclear material, equipment and related technologies by implementing all legislative and international agreement requirements related to nuclear non-proliferation and radiation security on an ongoing basis.
- Strengthen and promote the use of nuclear technology by implementing the technical cooperation programme over the medium term.
- Promote the use of nuclear technology by interfacing with regional and inter-regional organisations in the nuclear field, and leading South Africa's global participation in promoting nuclear research, development and technology applications for peaceful use over the medium term.

Subprogrammes

- *Nuclear Energy Management* provides overall management to the programme and implements the technical cooperation programme regionally and globally through the national liaison officer.
- *Nuclear Safety and Technology* manages and implements all matters related to nuclear safety and technology as required by legislation and international agreements; implements nuclear energy policy in line with the requirements of the integrated resource plan; and administers all matters related to nuclear technology, safety, liability and emergency management with the aim of improving the governance of the nuclear sector. This subprogramme also makes transfers to the South African Nuclear Energy Corporation, the National Nuclear Regulator and the National Radioactive Waste Disposal Institute, and is responsible for paying membership fees to international organisations.
- *Nuclear Non-proliferation and Radiation Security* manages and implements all matters related to nuclear non-proliferation and radiation security, as required by legislation and international agreements. This subprogramme also administers the use of nuclear material, related equipment and facilities, including nuclear technology, to ensure compliance with legislation and international agreements.

Expenditure trends and estimates

Table 10.12 Nuclear Energy Regulation and Management expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million					2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Nuclear Energy Management	7.2	7.4	8.8	10.9	14.9%	0.7%	12.0	12.7	13.1	6.3%	0.8%
Nuclear Safety and Technology	1 143.3	1 133.8	1 060.4	1 514.9	9.8%	98.2%	1 596.3	1 614.9	1 242.7	-6.4%	98.0%
Nuclear Non-Proliferation and Radiation Security	12.3	12.6	12.5	15.5	8.1%	1.1%	17.4	18.4	18.9	7.0%	1.2%
Total	1 162.7	1 153.8	1 081.7	1 541.2	9.8%	100.0%	1 625.8	1 646.0	1 274.7	-6.1%	100.0%
Change to 2025 Budget estimate				–			(8.2)	(16.5)	(29.8)		
Economic classification											
Current payments	42.9	39.9	40.9	53.3	7.5%	3.6%	58.6	61.7	63.7	6.1%	4.0%
Compensation of employees	32.2	33.7	35.2	43.4	10.5%	2.9%	48.1	50.8	52.4	6.5%	3.3%
Goods and services	10.7	6.2	5.7	9.9	-2.4%	0.7%	10.5	10.9	11.4	4.7%	0.7%
of which:						–					–
Advertising	–	0.1	0.5	0.1	–	0.0%	0.2	0.2	0.2	19.6%	0.0%
Catering: Departmental activities	0.1	0.4	0.4	0.1	-0.3%	0.0%	0.1	0.1	0.1	3.9%	0.0%
Communication	0.4	0.3	0.5	0.1	-31.2%	0.0%	0.4	0.4	0.4	43.4%	0.0%
Consultants: Business and advisory services	6.3	2.2	0.6	7.1	4.2%	0.3%	7.3	7.6	8.0	4.0%	0.5%
Travel and subsistence	3.1	2.5	3.0	2.1	-11.7%	0.2%	2.2	2.2	2.3	2.9%	0.1%
Venues and facilities	0.7	0.3	0.6	0.2	-31.0%	0.0%	0.2	0.3	0.3	2.7%	0.0%
Transfers and subsidies	1 119.8	1 113.9	1 040.8	1 487.9	9.9%	96.4%	1 567.1	1 584.3	1 211.0	-6.6%	96.0%
Departmental agencies and accounts	97.6	97.4	92.5	96.5	-0.4%	7.8%	100.5	104.5	107.8	3.7%	6.9%
Foreign governments and international organisations	14.0	24.4	25.8	25.3	21.7%	1.8%	26.3	27.4	28.2	3.7%	1.8%
Public corporations and private enterprises	1 008.2	992.0	922.5	1 366.1	10.7%	86.8%	1 440.3	1 452.4	1 075.0	-7.7%	87.3%
Total	1 162.7	1 153.8	1 081.7	1 541.2	9.8%	100.0%	1 625.8	1 646.0	1 274.7	-6.1%	100.0%
Proportion of total programme expenditure to vote expenditure	3.9%	15.4%	18.1%	23.1%	–	–	26.8%	23.3%	18.6%	–	–
Details of transfers and subsidies											
Public corporations and private enterprises											
Other transfers to public corporations											
Current	990.5	984.2	915.1	1 358.4	11.1%	86.0%	1 432.2	1 444.0	1 066.3	-7.8%	86.7%
South African Nuclear Energy Corporation	990.5	984.2	915.1	955.4	-1.2%	77.8%	994.5	1 034.2	1 066.3	3.7%	68.1%
South African Nuclear Energy Corporation: Multi-purpose reactor project	–	–	–	403.0	–	8.2%	437.7	409.8	–	-100.0%	18.6%
Capital	17.7	7.8	7.4	7.8	-24.1%	0.8%	8.1	8.4	8.7	3.7%	0.6%
South African Nuclear Energy Corporation	17.7	7.8	7.4	7.8	-24.1%	0.8%	8.1	8.4	8.7	3.7%	0.6%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	97.1	97.4	92.5	96.5	-0.2%	7.8%	100.5	104.5	107.8	3.7%	6.9%
National Nuclear Regulator	46.8	46.9	44.6	46.5	-0.2%	3.7%	48.4	50.4	51.9	3.7%	3.3%
National Radioactive Waste Disposal Institute	50.3	50.5	47.9	50.0	-0.2%	4.0%	52.1	54.2	55.8	3.7%	3.6%
Capital	0.5	–	–	–	-100.0%	–	–	–	–	–	–
National Nuclear Regulator	0.5	–	–	–	-100.0%	–	–	–	–	–	–
Foreign governments and international organisations											
Current	14.0	24.4	25.8	25.3	21.7%	1.8%	26.3	27.4	28.2	3.7%	1.8%
Generation IV International Forum	–	–	0.7	0.8	–	–	0.9	0.9	0.9	3.7%	0.1%
International Atomic Energy Agency	14.0	24.4	25.1	24.5	20.3%	1.8%	25.5	26.5	27.3	3.7%	1.7%

Personnel information

Table 10.13 Nuclear Energy Regulation and Management personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28					2028/29		
Nuclear Energy Regulation and Management			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	31	3	35	35.2	1.0	35	37.9	1.1	49	48.1	1.0	50	50.8	1.0	49	52.4	1.1	11.7%	100.0%
1 – 6	–	–	–	–	–	–	–	–	–	–	–	0	0.0	0.1	0	0.0	0.1	–	0.7%
7 – 10	10	2	12	6.7	0.6	12	7.2	0.6	24	13.4	0.6	24	14.1	0.6	24	14.9	0.6	26.1%	48.9%
11 – 12	10	–	11	14.0	1.3	12	16.6	1.4	13	18.6	1.4	13	19.6	1.5	13	20.6	1.6	2.7%	26.6%
13 – 16	11	1	12	14.5	1.2	11	14.1	1.3	12	16.2	1.4	12	17.1	1.4	11	16.8	1.5	0.7%	23.8%

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

2. Rand million.

Programme 5: State-owned Companies Support Services

Programme purpose

Provide and enforce state-owned companies' governance, legal assurance, and financial and non-financial performance monitoring, evaluation and reporting systems in support of the shareholder to ensure alignment with government priorities.

Objectives

- Ensure effective shareholder oversight of state-owned companies on an ongoing basis by:
 - providing governance systems and legal support
 - developing and maintaining shareholder risk profiles and mitigating strategies
 - monitoring, evaluating and reporting on financial and non-financial performance, and proposing interventions when required.
- Contribute to the performance of state-owned companies on an ongoing basis by:
 - conducting reviews and research, and modelling pipeline and new business enhancement opportunities within them
 - assessing their operations and developing mitigation instruments in conjunction with regulatory bodies and industry
 - conducting research, modelling job creation and transforming instruments to facilitate alignment with their shareholder compact agreements.

Subprogrammes

- *Energy Resources* exercises strategic and technical shareholder oversight of energy state-owned enterprises, ensuring alignment with national energy priorities.
- *State-owned Companies Financial Assessment and Investment* conducts financial oversight, investment analysis and sustainability assessments for state-owned energy enterprises to enhance their long-term viability.
- *State-owned Companies Risk, Governance and Legal Assurance* provides legal, governance and risk management support for the department and state-owned enterprises. It oversees compliance, legislative frameworks and shareholder management systems to improve transparency and accountability. This subprogramme also develops, monitors and advises on legislative and corporate governance and shareholder management systems for the department and its state-owned energy companies, and develops and implements risk and compliance management guidelines and systems.

Subprogramme	Audited outcome				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25 ¹	2025/26	2022/23 - 2025/26			2026/27	2027/28	2028/29	2025/26 - 2028/29	2025/27 - 2028/29
R million	21 874.1	18.6	—	20.5	-90.2%	99.8%		24.4	25.2	26.0	8.1%	51.6%
Energy Resources	4.3	5.2	—	4.7	3.2%	0.1%		5.1	5.1	5.2	3.2%	10.5%
State-owned Companies Financial Assessment and Investment	10.0	15.8	—	14.5	13.3%	0.2%		15.1	20.0	20.4	12.0%	37.9%
State-owned Companies Risk, Governance and Legal Assurance	21 888.4	39.6	—	39.8	-87.8%	100.0%		44.5	50.3	51.6	9.0%	100.0%
Total												
Change to 2025				—				(2.4)	(2.9)	(3.9)		
Budget estimate												
Economic classification												
Current payments	31.0	39.6	—	39.8	8.7%	0.5%		44.5	50.3	51.6	9.0%	100.0%
Compensation of employees	24.4	27.7	—	27.8	4.4%	0.4%		32.8	33.6	34.6	7.6%	68.9%
Goods and services	6.6	11.9	—	12.0	22.1%	0.1%		11.7	16.7	17.0	12.3%	31.1%
of which:												
Communication	0.1	0.1	—	0.2	32.3%	0.0%		0.3	0.3	0.3	7.5%	0.6%
Consultants: Business and advisory services	2.9	2.5	—	5.3	21.4%	0.0%		4.3	3.9	3.9	-9.3%	8.3%
Legal services	3.1	7.8	—	3.9	7.8%	0.1%		4.0	9.3	9.5	34.1%	15.5%
Contractors	0.0	0.1	—	0.9	229.6%	0.0%		1.1	1.1	1.1	5.7%	2.2%
Travel and subsistence	0.3	1.1	—	1.6	73.9%	0.0%		2.1	2.1	2.2	10.7%	4.4%
Venues and facilities	—	0.0	—	0.0	—	0.0%		0.0	0.0	0.0	6.9%	0.1%
Transfers and subsidies	0.0	—	—	—	-100.0%	0.0%		—	—	—	—	—
Households	0.0	—	—	—	-100.0%	0.0%		—	—	—	—	—
Payments for financial assets	21 857.3	—	—	—	-100.0%	99.5%		—	—	—	—	—
Total	21 888.4	39.6	—	39.8	-87.8%	100.0%		44.5	50.3	51.6	9.0%	100.0%
Proportion of total programme expenditure to vote expenditure	73.5%	0.5%		0.6%	—	—		0.7%	0.7%	0.8%	—	—
Details of transfers and subsidies												
Households												
Social benefits												
Current	0.0	—	—	—	-100.0%	—		—	—	—	—	—
Employee social benefits	0.0	—	—	—	-100.0%	—		—	—	—	—	—

1. Values for this year were included in the former Department of Public Enterprise's 2024/25 annual report and do not fall within this department's reporting period.

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment														Average growth rate (%)	Average: Salary level/ Total (%)	
Number of funded posts	Number of posts additional to the establishment																		
		Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29					2025/26 - 2028/29
State-owned Companies Support Services		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	10	–	27	–	–	13	12.0	0.9	30	32.8	1.1	29	33.6	1.2	28	34.6	1.2	27.9%	100.0%
7 – 10	4	–	7	–	–	6	3.4	0.6	6	3.6	0.6	6	3.8	0.6	6	4.0	0.7	–	20.6%
11 – 12	2	–	4	–	–	3	2.9	0.8	5	4.8	0.9	4	4.0	0.9	4	3.5	1.0	0.6%	15.3%
13 – 16	4	–	16	–	–	4	5.6	1.4	19	24.4	1.3	19	25.7	1.4	19	27.2	1.5	67.1%	64.1%

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

2. Rand million.

Entities

Eskom

Selected performance indicators

Table 10.16 Eskom performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of energy availability per year	Generation	Improved energy security and a just energy transition	56.03%	54.6%	60.6%	66%	68%	70%	70%
Average system interruption duration index (hours per year)	Distribution		35.5	34.9	34.9	37.5	37	36.8	36.5
Average system interruption frequency index (events per year)	Distribution		11.8	11.7	11.7	14.5	14.5	14.3	14.0
Number of electrification connections per year	Distribution		102 590	114 800	83 031	41 340	42 818	44 503	78 400
System reliability performance for system minutes lost (less than 1 minute) measured in minutes	National Transmission Company South Africa		4.7	3.29	4.37	3.53	3.53	3.53	3.53

Entity overview

Eskom is a state-owned corporation, as outlined in the Companies Act (2008), and is listed as a schedule 2 public entity in terms of the Public Finance Management Act (1999). The South African government is its sole owner, with the Minister of Electricity and Energy appointed as the shareholder representative. Eskom operates throughout the electricity value chain, encompassing generation, transmission and distribution services within South Africa. It also engages in electricity trading activities across the Southern African Development Community region.

Over the medium term, Eskom will focus on recovering energy availability and sustaining it at 70 per cent by 2028/29, improving electricity access for South Africans by delivering new generation capacity, intensifying the maintenance of its existing coal fleet, strengthening and expanding grid infrastructure, and digitalising key processes in the electricity supply value chain. As it needs critical skills to support these deliverables, spending on compensation of employees is projected to increase at an average annual rate of 4.9 per cent, from R39.9 billion in 2025/26 to R46.1 billion in 2028/29.

Capital expenditure is a cornerstone of Eskom's strategy, with funds allocated to support its transmission development plan, smart meter rollout, and projects to ensure generation is more reliable and emissions are reduced. Investments in transmission are particularly prominent, with the aim of unlocking new grid connections for renewables and strengthening network reliability. As such, expenditure through the National Transmission Company South Africa accounts for a projected 23.7 per cent (R272.9 billion) of total spending, increasing at an average annual rate of 9.1 per cent, from R76.2 billion in 2025/26 to R98.9 billion in 2028/29.

The distribution unit's focus is on deploying smart meters and microgrids to reduce losses and eliminate load reduction, accounting for a projected 12.6 per cent (R145.6 billion) of the company's budget over the MTEF period. Capital expenditure through the generation unit is directed towards renewables, gas and sustaining base-load capacity, and constitutes an estimated 60.8 per cent (R699.9 billion) of Eskom's total budget over the medium term. The unit's business model also focuses on providing products and services for the clean energy market segment, while the existing fleet is being modernised through the deployment of power system enhancements such as coal automation systems, open-cycle gas turbine conversions and flexibility solutions for coal stations.

Eskom generates income mainly through the sale of electricity. Revenue is expected to increase at an average annual rate of 6.8 per cent, from R368.4 billion in 2025/26 to R449.1 billion in 2028/29, underpinned by a predictable, cost-reflective tariff environment and improved collection, particularly from municipalities, although there is some risk from rising municipal debt.

Programmes/Objectives/Activities

Table 10.17 Eskom expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	6 105.7	7 204.3	15 478.1	18 168.3	43.8%	3.6%	18 087.5	18 055.1	18 163.9	—	4.7%
Generation	205 017.6	223 822.2	208 058.7	220 350.1	2.4%	65.5%	225 504.6	229 847.3	244 577.6	3.5%	60.8%
Distribution	30 686.7	31 000.0	45 391.5	44 496.1	13.2%	11.6%	44 203.6	47 993.5	53 377.8	6.3%	12.6%
National Transmission Company of South Africa	59 895.8	69 212.3	63 800.2	76 217.6	8.4%	20.6%	81 248.1	92 756.4	98 882.6	9.1%	23.7%
Subsidiaries and eliminations	194.5	(3 696.3)	(5 495.4)	(6 906.8)	-428.7%	-1.2%	(6 984.3)	(6 917.6)	(7 371.4)	2.2%	-1.8%
Total	301 900.1	327 542.6	327 233.1	352 325.3	5.3%	100.0%	362 059.4	381 734.7	407 630.5	5.0%	100.0%

Statements of financial performance, cash flow and financial position

Table 10.18 Eskom statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	267 318.2	302 073.4	351 102.3	374 471.6	11.9%	102.8%	391 013.8	429 837.1	464 432.6	7.4%	102.9%
Sale of goods and services other than capital assets	259 702.1	295 814.2	340 895.6	359 805.1	11.5%	99.7%	376 893.9	416 183.4	450 079.1	7.7%	99.5%
Other non-tax revenue	7 616.1	6 259.2	10 206.7	14 666.5	24.4%	3.1%	14 119.8	13 653.6	14 353.5	-0.7%	3.4%
Transfers received	8 500.9	(29 546.4)	(7 822.3)	(6 056.7)	-189.3%	-2.8%	(7 817.7)	(12 987.5)	(15 336.4)	36.3%	-2.9%
Total revenue	275 819.1	272 527.0	343 280.0	368 414.9	10.1%	100.0%	383 196.1	416 849.6	449 096.1	6.8%	100.0%
Expenses											
Current expenses	294 706.1	320 524.6	319 680.1	343 467.4	5.2%	97.7%	354 417.8	374 617.8	400 995.8	5.3%	98.1%
Compensation of employees	33 446.7	34 940.9	42 932.1	39 887.6	6.0%	11.6%	41 791.0	44 066.2	46 089.5	4.9%	11.5%
Goods and services	187 190.8	207 231.6	199 612.5	223 911.0	6.2%	62.5%	236 775.5	256 557.6	283 925.4	8.2%	67.5%
Depreciation	33 635.7	35 190.6	33 843.7	35 898.7	2.2%	10.6%	36 915.6	37 837.7	39 003.2	2.8%	9.9%
Interest, dividends and rent on land	40 432.8	43 161.5	43 291.8	43 770.2	2.7%	13.0%	38 935.7	36 156.4	31 977.7	-9.9%	9.3%
Transfers and subsidies	7 194.1	7 017.9	7 553.0	8 857.9	7.2%	2.3%	7 641.6	7 116.9	6 634.6	-9.2%	1.9%
Total expenses	301 900.1	327 542.6	327 233.1	352 325.3	5.3%	100.0%	362 059.4	381 734.7	407 630.5	5.0%	100.0%
Surplus/(Deficit)	(26 081.0)	(55 015.6)	16 046.9	16 089.5	-185.1%		21 136.7	35 114.8	41 465.7	37.1%	
Cash flow statement											
Cash flow from operating activities	48 611.8	47 212.5	92 801.8	81 693.7	18.9%	100.0%	100 179.3	108 268.6	116 570.0	12.6%	100.0%
Receipts											
Non-tax receipts	264 888.8	300 748.0	347 736.2	370 529.4	11.8%	100.0%	387 565.4	425 618.5	460 066.5	7.5%	100.0%
Sales of goods and services other than capital assets	263 134.0	295 814.2	340 895.6	359 805.1	11.0%	98.1%	376 893.9	416 183.4	450 079.1	7.7%	97.6%
Other tax receipts	1 754.8	4 933.8	6 840.6	10 724.3	82.8%	1.9%	10 671.5	9 435.1	9 987.4	-2.3%	2.4%
Total receipts	264 888.8	300 748.0	347 736.2	370 529.4	11.8%	100.0%	387 565.4	425 618.5	460 066.5	7.5%	100.0%
Payment											
Current payments	216 021.1	253 334.2	254 238.1	287 039.2	9.9%	99.7%	286 492.6	316 594.1	342 676.7	6.1%	99.7%
Compensation of employees	32 791.4	34 940.9	42 932.1	42 202.4	8.8%	15.1%	44 175.1	46 420.4	48 517.8	4.8%	14.7%
Goods and services	141 954.7	175 231.8	168 014.2	201 066.6	12.3%	67.7%	203 381.8	234 017.4	262 181.2	9.2%	73.8%
Interest and rent on land	41 274.9	43 161.5	43 291.8	43 770.2	2.0%	16.9%	38 935.7	36 156.4	31 977.8	-9.9%	11.3%
Transfers and subsidies	255.9	201.2	696.3	1 796.6	91.5%	0.3%	893.5	755.7	819.8	-23.0%	0.3%
Total payments	216 277.0	253 535.4	254 934.4	288 835.8	10.1%	100.0%	287 386.1	317 349.9	343 496.5	5.9%	100.0%
Net cash flow from investing activities	(33 818.0)	(44 942.6)	(44 372.0)	(55 439.4)	17.9%	100.0%	(78 758.1)	(76 582.9)	(68 002.8)	7.0%	100.0%
Acquisition of property, plant, equipment and intangible assets	(40 153.5)	(45 114.1)	(43 687.1)	(53 543.0)	10.1%	102.2%	(67 326.5)	(70 956.2)	(62 575.0)	5.3%	89.9%
Acquisition of software and other intangible assets	(152.0)	(85.0)	(157.0)	(25.4)	-44.9%	0.2%	(19.6)	(20.5)	(18.3)	-10.3%	—
Proceeds from the sale of property, plant, equipment and intangible assets	364.0	1 082.2	291.3	93.1	-36.5%	-1.0%	126.4	165.0	142.7	15.3%	-0.2%
Other flows from investing activities	6 123.6	(825.7)	(819.2)	(1 964.2)	-168.5%	-1.4%	(11 538.4)	(5 771.2)	(5 552.2)	41.4%	10.2%
Net cash flow from financing activities	(16 152.4)	20 597.4	(1 307.4)	(1 118.3)	-58.9%	100.0%	(34 118.2)	(36 117.3)	(37 034.3)	221.1%	100.0%
Borrowing activities	(4 766.4)	44 541.4	26 128.0	(9 256.8)	24.8%	2 805.3%	(44 470.0)	(9 912.0)	(24 442.7)	38.2%	73.5%
Repayment of finance leases	(574.7)	(721.4)	(783.3)	(1 141.5)	25.7%	-159.5%	(1 600.3)	(1 760.7)	(1 900.6)	18.5%	4.9%
Other flows from financing activities	(10 811.3)	(23 222.5)	(26 652.1)	9 279.9	-195.0%	-2 545.8%	11 952.1	(24 444.7)	(10 691.0)	-204.8%	21.6%
Net increase/(decrease) in cash and cash equivalents	(1 358.6)	22 867.3	47 122.4	25 135.9	-364.5%	100.0%	(12 697.0)	(4 431.6)	11 532.9	-22.9%	100.0%

Table 10.18 Eskom statements of financial performance, cash flow and financial position (continued)

Statement of financial position						Average:					Average:
				Revised	Average	Expen-				Average	Expen-
Audited outcome				estimate	growth	diture/	Medium-term expenditure			growth	diture/
					rate	Total	estimate			rate	Total
					(%)	(%)				(%)	(%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	677 000.1	691 170.3	697 195.2	719 506.6	2.1%	77.9%	762 605.7	798 540.5	823 886.4	4.6%	75.0%
of which:											
Acquisition of assets	(40 153.5)	(45 114.1)	(43 687.1)	(53 543.0)	10.1%	100.0%	(67 326.5)	(70 956.2)	(62 575.0)	5.3%	100.0%
Investments	31 192.0	34 960.9	42 403.5	56 749.9	22.1%	4.6%	71 424.1	81 344.7	91 021.6	17.1%	7.7%
Inventory	24 014.0	28 294.0	31 083.5	40 309.6	18.8%	3.5%	42 352.8	44 479.1	48 656.9	6.5%	4.3%
Loans	8 069.7	7 773.8	1 891.9	(203.4)	-129.3%	0.5%	(211.6)	(217.8)	(217.8)	2.3%	—
Receivables and prepayments	31 869.2	41 344.9	48 007.9	50 936.8	16.9%	4.8%	53 372.3	62 342.9	69 056.7	10.7%	5.8%
Cash and cash equivalents	7 515.3	23 585.3	63 762.0	71 173.8	111.6%	4.6%	51 728.8	40 936.1	46 654.2	-13.1%	4.4%
Non-current assets held for sale	—	—	7 811.3	—	—	0.2%	—	—	—	—	—
Taxation	18 017.8	165.6	183.7	696.7	-66.2%	0.5%	803.5	657.0	846.2	6.7%	0.1%
Finance lease receivable	250.6	210.2	174.0	244.4	-0.8%	—	270.0	292.4	313.4	8.6%	—
Derivatives financial instruments	27 816.2	38 816.5	19 317.6	33 161.6	6.0%	3.3%	35 615.5	33 788.2	20 780.6	-14.4%	2.8%
Total assets	825 745.0	866 321.5	911 830.5	972 575.9	5.6%	100.0%	1 017 961.0	1 062 163.1	1 100 998.2	4.2%	100.0%
Accumulated surplus/(deficit)	(1 573.6)	(59 032.5)	(45 614.1)	(21 780.0)	140.1%	-3.6%	(643.4)	34 471.5	75 937.1	-251.6%	3.5%
Capital and reserves	(6 032.1)	(3 659.9)	(1 591.5)	(5 940.5)	-0.5%	-0.5%	(5 940.5)	(5 940.5)	(5 940.5)	—	-0.6%
Capital reserve fund	241 550.3	285 550.3	325 550.3	389 550.3	17.3%	34.7%	460 950.7	460 950.5	471 550.5	6.6%	43.8%
Borrowings	423 929.4	444 200.1	428 786.7	411 551.0	-1.0%	47.8%	340 612.0	334 485.9	302 552.8	-9.7%	30.7%
Finance lease	8 126.1	7 402.6	7 710.6	5 605.7	-11.6%	0.8%	15 092.0	13 332.3	11 432.4	26.8%	1.3%
Deferred income	28 097.3	38 370.0	37 866.0	36 512.4	9.1%	3.9%	34 833.9	33 225.3	32 872.3	-3.4%	3.2%
Trade and other payables	43 140.7	48 362.6	52 547.0	47 298.4	3.1%	5.4%	51 078.9	50 299.2	53 590.3	4.3%	4.9%
Taxation	1 398.2	11 849.3	13 357.1	18 313.2	135.7%	1.3%	23 527.3	35 068.6	44 388.1	34.3%	3.2%
Provisions	76 544.3	83 110.2	80 530.8	82 622.5	2.6%	9.0%	89 453.6	96 864.6	104 648.1	8.2%	9.1%
Derivatives financial instruments	10 564.5	10 169.0	12 687.5	8 842.8	-5.8%	1.2%	8 996.4	9 405.7	9 967.0	4.1%	0.9%
Total equity and liabilities	825 745.0	866 321.5	911 830.5	972 575.9	5.6%	100.0%	1 017 961.0	1 062 163.1	1 100 998.2	4.2%	100.0%

National Energy Regulator of South Africa

Selected performance indicators

Table 10.19 National Energy Regulator performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of complete licence applications in the piped gas industry considered by the relevant subcommittee or the regulator within the stated timeframe per year	Regulatory service delivery	An enabling environment for investment and improved competitiveness through structural reforms	100% (17)	100% (5)	– ¹	100%	100%	100%	100%
Percentage of complete licence applications for the registration of gas activities considered by the relevant subcommittee or the regulator within the stated timeframe per year	Regulatory service delivery		100% (5)	– ¹	100% (4)	100%	100%	100%	100%
Percentage of complete maximum price applications considered by the relevant subcommittee or the regulator within the stated timeframe per year	Regulatory service delivery		100% (2)	100% (12)	100% (10)	100%	100%	100%	100%
Percentage of complete licence applications in the petroleum pipelines industry considered by the relevant subcommittee or the regulator within the stated timeframe per year	Regulatory service delivery		100% (3)	100% (4)	100% (6)	100%	100%	100%	100%
Percentage of complete pipeline, storage and loading facility tariff applications considered by the relevant committee or the regulator within the stated timeframe per year	Regulatory service delivery		93% (26/28)	100% (39)	100% (30)	80%	80%	80%	80%

1. No applications received.

Entity overview

The National Energy Regulator of South Africa was established in terms of the National Energy Regulator Act (2004) and is listed as a schedule 3A public entity in terms of the Public Finance Management Act (1999). The regulator is mandated to regulate the electricity industry in terms of the Electricity Regulation Act (2006),

the piped gas industry in terms of the Gas Act (2001) and the petroleum pipelines industry in terms of the Petroleum Pipelines Act (2003).

The regulator's strategic focus over the medium term will continue to be on facilitating entry and enabling a stable and diverse energy sector system and pricing regime that supports access to the energy sector through regulatory services that are delivered on time. It will do this by setting and approving energy tariffs, licensing and registering energy service providers within the stated timeframes, and monitoring and enforcing compliance with regulations. In line with the recent amendment to the Electricity Regulation Act (2024), the regulator is in the process of restructuring its electricity regulation function to reflect a competitive electricity trading market. The amended act mandates a transition to a competitive electricity market characterised by unbundled licensing, separate tariffs for each licensed activity and market surveillance.

In response, the regulator must restructure its electricity licensing and regulation division to ensure readiness, effectiveness and sustainability. This includes establishing 2 new departments – municipal electricity regulation, and market surveillance and competition – alongside cross-functional capacity enhancement across existing departments. This would entail expanding licensing responsibilities, requiring separate tariffs per licensed activity, placing new obligations on municipalities, facilitating the transition to a liberalised electricity market, and overseeing the legal and commercial separation of the National Transmission Company South Africa from Eskom.

To support these activities, compensation of employees accounts for an estimated 74.5 per cent (R1.3 billion) of total expenditure over the medium term, increasing at an average annual rate of 7.2 per cent. This is mainly because the number of personnel is expected to increase from 286 in 2025/26 to 294 in 2028/29. Spending on goods and services, mainly on advisory services and travel and subsistence, is set to amount to R434 million over the MTEF period. Overall expenditure is expected to increase at an average annual rate of 6.3 per cent, from R499.3 million in 2025/26 to R600.4 million in 2028/29.

The regulator derives its revenue mainly through charging licence fees and the levies it imposes on licensees in the electricity, piped gas and petroleum pipelines sectors, as well as through interest on investments. Revenue is projected to increase at an average annual rate of 11.2 per cent, from R440.3 million in 2025/26 to R605.4 million in 2028/29, in line with the regulator's expanded mandate as per the amended legislation.

Programmes/Objectives/Activities

Table 10.20 National Energy Regulator expenditure trends and estimates by programme/objective/activity

	Audited outcome				Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29		
R million					2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Administration	169.2	183.1	204.5	196.4	5.1%	42.7%	211.0	223.2	235.7	6.3%	39.4%
Regulatory service delivery	153.5	157.9	170.8	204.0	10.0%	38.9%	218.1	231.9	246.3	6.5%	40.9%
Advocacy and engagement	44.2	46.1	48.3	56.7	8.6%	11.1%	61.7	65.5	69.4	7.0%	11.5%
Innovation	5.5	5.6	7.6	8.1	13.7%	1.5%	8.4	8.9	9.3	5.0%	1.6%
People and organisational culture	21.0	22.0	24.2	34.1	17.6%	5.7%	35.3	37.4	39.6	5.1%	6.6%
Total	393.4	414.8	455.3	499.3	8.3%	100.0%	534.5	566.8	600.4	6.3%	100.0%

Statements of financial performance, cash flow and financial position

Table 10.21 National Energy Regulator statements of financial performance

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	353.3	371.4	392.8	440.3	7.6%	100.0%	544.8	571.8	605.4	11.2%	100.0%
Sale of goods and services other than capital assets	341.3	358.6	384.7	436.5	8.5%	97.6%	541.6	570.2	604.5	11.5%	99.7%
Other non-tax revenue	12.0	12.8	8.1	3.8	-31.8%	2.4%	3.1	1.6	0.8	-40.2%	0.3%
Total revenue	353.3	371.4	392.8	440.3	7.6%	100.0%	544.8	571.8	605.4	11.2%	100.0%
Expenses											
Current expenses	393.4	414.8	455.3	499.3	8.3%	100.0%	534.5	566.8	600.4	6.3%	100.0%
Compensation of employees	286.5	302.1	325.0	364.6	8.4%	72.5%	396.1	422.2	449.3	7.2%	74.5%
Goods and services	101.5	106.0	123.4	134.7	9.9%	26.4%	138.4	144.6	151.0	3.9%	25.5%
Depreciation	5.4	6.7	6.9	—	-100.0%	1.1%	—	—	—	—	—
Total expenses	393.4	414.8	455.3	499.3	8.3%	100.0%	534.5	566.8	600.4	6.3%	100.0%
Surplus/(Deficit)	(40.1)	(43.3)	(62.5)	(59.0)	13.7%		10.2	5.0	5.0	-143.9%	

Personnel information

Table 10.22 National Energy Regulator personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved establishment	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				2025/26 - 2028/29
National Energy Regulator			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	286	286	264	325.0	1.2	286	364.6	1.3	294	396.1	1.3	294	422.2	1.4	294	449.3	1.5	0.9%	100.0%
1 – 6	30	30	23	10.1	0.4	30	10.7	0.4	30	12.0	0.4	30	12.8	0.4	30	13.6	0.5	–	10.2%
7 – 10	91	91	87	59.5	0.7	91	64.4	0.7	98	80.4	0.8	98	85.7	0.9	98	91.2	0.9	2.5%	33.3%
11 – 12	41	41	38	43.3	1.1	41	49.0	1.2	47	60.0	1.3	47	64.0	1.4	47	68.1	1.4	4.7%	16.0%
13 – 16	120	120	112	198.7	1.8	120	226.6	1.9	115	229.3	2.0	115	244.5	2.1	115	260.2	2.3	-1.4%	39.1%
17 – 22	4	4	4	13.4	3.4	4	13.9	3.5	4	14.4	3.6	4	15.3	3.8	4	16.3	4.1	–	1.4%

1. Rand million.

National Nuclear Regulator

Selected performance indicators

Table 10.23 National Nuclear Regulator performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of inspections conducted at nuclear power plants per year	Nuclear power plants	An enabling environment for investment and improved competitiveness through structural reforms	41	42	35	41	41	41	41
Percentage of implementing reviews and assessments undertaken for nuclear power plants per year	Nuclear power plants		113.2% (241/213)	120.4% (289/240)	112.2% (360/321)	100%	100%	100%	100%
Number of inspections conducted on nuclear technology and naturally occurring radioactive material per year	Nuclear technology and naturally occurring radioactive material		209	216	230	270	270	270	270
Percentage implementation of reviews and assessments undertaken for nuclear technology and naturally occurring radioactive material per year	Nuclear technology and naturally occurring radioactive material		117% (970/829)	101.4% (2 744/2 704)	100.6% (1 692/1 682)	100%	100%	100%	100%

Entity overview

The National Nuclear Regulator is listed as a schedule 3A public entity in terms of the Public Finance Management Act (1999). It derives its mandate from the National Nuclear Regulator Act (1999), which requires it to regulate safety standards for nuclear activities in South Africa. This includes establishing safety standards and regulatory practices, ensuring that nuclear installations are safe by enforcing regulatory control, granting nuclear authorisations, conducting compliance inspections, and ensuring that provisions are in place for nuclear emergency planning.

Over the medium term, the regulator will focus on conducting compliance assurance and enforcement activities, and reviews, assessments and general oversight of the Koeberg nuclear power station licence. The regulator plans to conduct 123 inspections at nuclear power plants over the medium term, as well as safety reviews and assessments for all regulated facilities that operate nuclear technologies and issue nuclear authorisations. It also plans to conduct 810 inspections at 139 facilities with naturally occurring radioactive materials in raw and processed form, such as gold mines, refineries and scrap metal yards, over the medium term. An estimated R1.1 billion is allocated over the MTEF period to carry out these activities.

Compensation of employees is expected to account for 67.5 per cent (R714.4 million) of the regulator's total budget over the medium term as it relies on personnel with highly specialised skills. Expenditure is expected to decrease at an average annual rate of 8.4 per cent, from R482.5 million in 2025/26 to R370.5 million in 2028/29, mostly as a result of higher spending in 2025/26 from retained surplus funds approved by National Treasury for regulatory activities and capital projects.

The regulator expects to derive 75.9 per cent (R803.4 million) of its revenue over the medium term through operator licence fees, as prescribed in section 17 of the National Nuclear Regulator Act (1999), and the balance mostly through transfers from the department. Revenue is projected to increase at an average annual rate of 3.5 per cent, from R334.7 million in 2025/26 to R370.5 million in 2028/29.

Programmes/Objectives/Activities

Table 10.24 National Nuclear Regulator expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million											
Administration	128.6	148.9	167.8	234.9	22.2%	49.4%	145.2	153.5	162.6	-11.5%	43.6%
Nuclear power plants	47.6	46.0	43.4	99.3	27.8%	17.2%	50.8	53.1	55.4	-17.7%	15.0%
Nuclear technology and naturally occurring radioactive material	47.7	47.8	51.9	70.0	13.6%	15.8%	65.0	67.9	70.9	0.4%	19.2%
Regulatory improvement and technical services	54.7	57.3	52.9	78.3	12.7%	17.7%	74.8	78.1	81.6	1.4%	22.1%
Total	278.6	300.0	315.9	482.5	20.1%	100.0%	335.9	352.5	370.5	-8.4%	100.0%

Statements of financial performance, cash flow and financial position

Table 10.25 National Nuclear Regulator statements of financial performance

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	267.3	297.6	305.1	288.1	2.5%	85.4%	287.4	302.2	318.6	3.4%	85.8%
Sale of goods and services other than capital assets	223.0	234.5	236.7	240.4	2.5%	68.9%	253.6	267.5	282.3	5.5%	75.9%
Other non-tax revenue	44.3	63.0	68.4	47.8	2.6%	16.5%	33.8	34.6	36.3	-8.7%	9.9%
Transfers received	60.3	46.9	44.6	46.5	-8.3%	14.6%	48.4	50.4	51.9	3.7%	14.2%
Total revenue	327.6	344.5	349.6	334.7	0.7%	100.0%	335.9	352.5	370.5	3.5%	100.0%
Expenses											
Current expenses	278.6	300.0	315.9	482.5	20.1%	100.0%	335.9	352.5	370.5	-8.4%	100.0%
Compensation of employees	194.6	206.1	211.0	213.7	3.2%	59.9%	225.5	237.9	251.0	5.5%	67.5%
Goods and services	71.7	82.5	89.1	253.1	52.3%	36.0%	95.7	99.4	103.6	-25.7%	28.2%
Depreciation	12.3	11.4	13.4	15.7	8.5%	3.8%	14.6	15.2	15.9	0.5%	4.3%
Interest, dividends and rent on land	0.0	–	2.4	–	-100.0%	0.2%	–	–	–	–	–
Total expenses	278.6	300.0	315.9	482.5	20.1%	100.0%	335.9	352.5	370.5	-8.4%	100.0%
Surplus/(Deficit)	49.0	44.5	33.7	(147.8)	-244.5%		–	–	–	-100.0%	

Personnel information

Table 10.26 National Nuclear Regulator personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)		
Number of funded posts	Number of approved posts on establishment		Actual			Revised estimate			Medium-term expenditure estimate											2025/26 - 2028/29	2026/27 - 2028/29
			2024/25			2025/26			2026/27			2027/28			2028/29						
National Nuclear Regulator			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost				
Salary level	180	180	182	211.0	1.2	169	213.7	1.3	175	225.5	1.3	175	237.9	1.4	175	251.0	1.4	1.2%	100.0%		
1 – 6	2	2	2	1.3	0.6	2	2.1	1.0	2	2.2	1.1	2	2.3	1.1	2	2.4	1.2	–	1.1%		
7 – 10	45	45	45	25.5	0.6	44	28.0	0.6	45	28.4	0.6	45	29.5	0.7	45	30.8	0.7	0.8%	25.7%		
11 – 12	83	83	83	90.6	1.1	80	96.8	1.2	79	95.2	1.2	79	100.5	1.3	79	107.5	1.4	-0.4%	45.1%		
13 – 16	49	49	51	90.2	1.8	42	82.9	2.0	48	95.8	2.0	48	102.0	2.1	48	106.5	2.2	4.6%	27.4%		
17 – 22	1	1	1	3.5	3.5	1	3.9	3.9	1	3.9	3.9	1	3.6	3.6	1	3.8	3.8	–	0.6%		

1. Rand million.

National Radioactive Waste Disposal Institute

Selected performance indicators

Table 10.27 National Radioactive Waste Disposal Institute performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of Vaalputs public safety information forum meetings conducted per year	Radwaste operations	An enabling environment for investment and improved competitiveness through structural reforms	– ¹	– ¹	– ¹	4	4	4	4
Number of compliance assurance audit reports conducted per year	Radwaste compliance management	An ethical, capable and professional public service	– ¹	– ¹	2	2	2	2	2
Number of inspection reports completed per year	Radwaste compliance management		– ¹	2	2	2	2	2	2

1. No historical data available.

Entity overview

The National Radioactive Waste Disposal Institute was established in terms of the National Radioactive Waste Disposal Institute Act (2008) to manage the disposal of radioactive waste at the national level and is listed as a

schedule 3A public entity in terms of the Public Finance Management Act (1999). The institute is responsible for the long-term care and disposal of all classes of radioactive waste in a safe, technically sound, socially acceptable, environmentally responsible and economically feasible manner to ensure no undue burden is placed on future generations. This is to protect people's right to an environment that is not harmful to their health or wellbeing, and to have the environment protected for the benefit of present and future generations.

The institute will expand its radioactive waste disposal infrastructure over the medium term to include disposal endpoints for intermediate-level and high-level radioactive waste, particularly spent nuclear fuel. It will continue to establish a centralised interim storage facility and work on plans so that a licensing strategy can be developed by the end of the MTEF period. It will also actively work with Eskom to find disposal solutions for waste from the life extension of the Koeberg nuclear power station. The institute plans to conduct 12 Vaalputs public safety information forum meetings over the medium term.

An estimated 86.1 per cent (R146 million) of the institute's spending over the period ahead is on compensation of employees, while 11.8 per cent (R19.9 million) is on goods and services, mostly for setting up internal processes and systems, research and development activities, and providing radioactive waste management education to the public. Total expenditure is expected to decrease at an average annual rate of 3.5 per cent, from R64.9 million in 2025/26 to R58.3 million in 2028/29, mostly due to higher spending in 2025/26 because of surplus funds being retained and approved for operational and capital projects.

The institute expects to derive 95.6 per cent (R162.1 million) of its revenue over the MTEF period through transfers from the department. Revenue is projected to increase at an average annual rate of 3.9 per cent, from R52 million in 2025/26 to R58.3 million in 2028/29.

Programmes/Objectives/Activities

Table 10.28 National Radioactive Waste Disposal Institute expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	33.7	37.9	32.8	40.4	6.3%	66.4%	36.9	38.4	39.5	-0.7%	67.7%
Radwaste operations	2.4	2.4	2.5	2.6	2.6%	4.5%	2.3	2.4	2.5	-1.2%	4.3%
Radwaste, technology and siting	5.0	5.3	4.6	11.6	32.8%	12.1%	5.2	5.4	5.6	-21.8%	9.5%
Radwaste compliance management	7.7	8.8	10.1	10.3	10.1%	16.9%	10.1	10.5	10.8	1.5%	18.5%
Total	48.7	54.4	50.1	64.9	10.0%	100.0%	54.6	56.7	58.3	-3.5%	100.0%

Statements of financial performance, cash flow and financial position

Table 10.29 National Radioactive Waste Disposal Institute statements of financial performance

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Revenue											
Non-tax revenue	2.6	4.0	3.3	2.0	-7.8%	5.6%	2.5	2.5	2.5	7.7%	4.4%
Other non-tax revenue	2.6	4.0	3.3	2.0	-7.8%	5.6%	2.5	2.5	2.5	7.7%	4.4%
Transfers received	50.3	50.5	47.9	50.0	-0.2%	94.4%	52.1	54.2	55.8	3.7%	95.6%
Total revenue	52.9	54.5	51.2	52.0	-0.5%	100.0%	54.6	56.7	58.3	3.9%	100.0%
Expenses											
Current expenses	48.7	54.4	50.1	64.9	10.0%	100.0%	54.6	56.7	58.3	-3.5%	100.0%
Compensation of employees	39.1	41.9	39.7	45.1	4.9%	76.0%	47.2	48.7	50.1	3.6%	86.1%
Goods and services	8.5	11.3	9.4	18.6	29.8%	21.9%	6.2	6.7	7.0	-27.7%	11.8%
Depreciation	1.1	1.2	0.9	1.2	1.5%	2.1%	1.2	1.2	1.2	0.6%	2.1%
Total expenses	48.7	54.4	50.1	64.9	10.0%	100.0%	54.6	56.7	58.3	-3.5%	100.0%
Surplus/(Deficit)	4.1	-	1.2	(12.9)	-246.5%		-	-	-	-100.0%	

Personnel information

Table 10.30 National Radioactive Waste Disposal Institute personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29		
National Radioactive Waste Disposal Institute			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	38	38	38	39.7	1.0	38	45.1	1.2	38	47.2	1.2	38	48.7	1.3	38	50.1	1.3	–	100.0%
1 – 6	2	2	2	0.5	0.3	2	0.4	0.2	2	0.4	0.2	2	0.4	0.2	2	0.4	0.2	–	5.3%
7 – 10	12	12	12	9.1	0.8	12	8.9	0.7	12	9.3	0.8	12	9.6	0.8	12	10.1	0.8	–	31.6%
11 – 12	6	6	6	4.4	0.7	6	6.7	1.1	6	7.0	1.2	6	7.2	1.2	6	7.4	1.2	–	15.8%
13 – 16	18	18	18	25.6	1.4	18	29.2	1.6	18	30.5	1.7	18	31.5	1.7	18	32.3	1.8	–	47.4%

1. Rand million.

South African National Energy Development Institute

Selected performance indicators

Table 10.31 South African National Energy Development Institute performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of energy solutions assessed per year	Applied energy research and innovation	Improved energy security and a just energy transition	4	8	10	7	8	4	4
Number of approved annual energy industry status reports per year	Applied energy research and innovation		2	2	3	2	3	1	1
Number of cost-benefit analysis studies conducted for cleaner fossil fuel technologies per year	Applied energy research and innovation		– ¹	– ¹	– ¹	1	1	1	1
Number of energy modelling studies conducted per year	Applied energy research and innovation		– ¹	– ¹	– ¹	1	1	1	1
Number of energy service companies registered to enable energy efficiency per year	Energy efficiency and demand-side management programme		– ¹	– ¹	– ¹	20	25	30	30
Number of projects for smart meters and/or smart geysers rolled out per year	Energy efficiency and demand-side management programme		– ¹	– ¹	– ¹	1	2	2	2
Number of buildings successfully registered and issued for energy performance certificates on the national building energy performance register per year	Energy efficiency and demand-side management programme		– ¹	– ¹	– ¹	100	125	150	150

1. No historical data available.

Entity overview

The South African National Energy Development Institute was established in terms of the National Energy Act (2008) and is listed as a schedule 3A public entity in terms of the Public Finance Management Act (1999). It is mandated to direct, monitor and conduct applied energy research and development, and demonstrate and deploy specific measures to promote the uptake of green energy and energy efficiency in South Africa.

Over the medium term, the institute will focus on achieving universal access to clean energy that is affordable and of appropriate quality; supporting the department with developing various national frameworks such as the integrated resource plan, the integrated energy plan, the gas utilisation master plan, the liquid fuels master plan, and the South African renewable energy master plan; and conducting research on energy efficiency. It will do this by participating in initiatives and projects focused on rolling out smart meters to use energy more efficiently, smart micro grids to improve grid reliability, and solar geysers. It will also support industrialisation and lead innovation in the sector by administering energy efficiency incentives. This includes issuing 425 buildings with energy performance certificates on the national building energy performance register and implementing projects with the Department of Science, Technology and Innovation on green hydrogen, carbon dioxide capture

and use, renewable energy and energy storage.

Expenditure on compensation of employees accounts for an estimated 61.5 per cent (R282 million) of total expenditure over the medium term, increasing at an average annual rate of 12.4 per cent as the institute increases its number of personnel from 109 in 2025/26 to a projected 126 in 2028/29 to accommodate additional positions from externally funded projects. Goods and services accounts for a projected 37.5 per cent (R172.1 million) of total spending, mostly to cover project and administrative costs. Total expenditure is expected to decrease at an average annual rate of 3.6 per cent, from R164.1 million in 2025/26 to R147.1 million in 2028/29, due to higher spending in 2025/26 as a result of surplus funds retained and approved for spending on projects.

The institute expects to derive 56.9 per cent (R261.2 million) of its revenue over the medium term through transfers from the department and the balance from other sources such as donors and the Department of Science, Technology and Innovation for energy research. Revenue is expected to increase at an average annual rate of 11.7 per cent, from R105.5 million in 2025/26 to R147.1 million in 2028/29, due to the realisation of deferred income relating to ringfenced funded projects.

Programmes/Objectives/Activities

Table 10.32 South African National Energy Development Institute expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)		Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25		2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29		
R million												
Administration	58.0	67.9	64.0	66.2	66.2	4.5%	42.9%	61.1	61.8	64.6	-0.8%	40.9%
Applied energy research and innovation	—	—	45.9	57.1	57.1	—	17.2%	51.5	53.3	39.2	-11.8%	31.4%
Energy efficiency and demand side management programme	17.8	21.0	19.2	27.1	27.1	15.1%	14.2%	23.8	21.2	22.3	-6.3%	14.7%
Smart grids	5.9	18.1	—	—	—	-100.0%	4.0%	—	—	—	—	—
Clean energy solutions	18.6	55.3	—	—	—	-100.0%	12.4%	—	—	—	—	—
Data knowledge management	1.7	10.3	—	—	—	-100.0%	2.0%	—	—	—	—	—
Centre for energy systems analysis and research	0.3	5.2	—	—	—	-100.0%	0.9%	—	—	—	—	—
Department of Science and Innovation energy secretariat	—	—	24.0	13.7	13.7	—	6.3%	19.0	20.0	21.1	15.6%	13.1%
Total	102.3	177.8	153.1	164.1	164.1	17.1%	100.0%	155.4	156.4	147.1	-3.6%	100.0%

Statements of financial performance, cash flow and financial position

Table 10.33 South African National Energy Development Institute statements of financial performance

Statement of financial performance											
				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	19.8	37.6	56.7	24.9	7.9%	28.4%	71.4	69.1	57.1	31.9%	43.1%
Sale of goods and services other than capital assets	9.6	13.4	16.3	6.1	-13.9%	9.3%	2.0	0.9	–	-100.0%	0.6%
Other non-tax revenue	10.2	24.2	40.4	18.8	22.5%	19.1%	69.4	68.2	57.1	44.9%	42.4%
Transfers received	100.7	81.4	87.2	80.6	-7.1%	71.6%	83.9	87.3	90.0	3.7%	56.9%
Total revenue	120.5	119.0	143.9	105.5	-4.3%	100.0%	155.4	156.4	147.1	11.7%	100.0%
Expenses											
Current expenses	102.3	177.8	153.1	164.1	17.1%	100.0%	155.4	156.4	147.1	-3.6%	100.0%
Compensation of employees	36.9	55.1	68.8	69.4	23.5%	38.5%	89.2	94.1	98.7	12.4%	61.5%
Goods and services	61.6	116.1	77.5	93.7	15.0%	58.4%	64.7	60.6	46.8	-20.7%	37.5%
Depreciation	3.8	6.6	6.8	0.9	-37.4%	3.0%	1.5	1.6	1.7	22.0%	1.0%
Total expenses	102.3	177.8	153.1	164.1	17.1%	100.0%	155.4	156.4	147.1	-3.6%	100.0%
Surplus/(Deficit)	18.2	(58.7)	(9.1)	(58.5)	-247.6%		–	–	–	-100.0%	

Personnel information

Table 10.34 South African National Energy Development Institute personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment												Average growth rate of personnel posts (%)	Average: salary level/ Total (%)			
Number of funded posts	Number of approved establishment	Number of posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29			
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
South African National Energy Development Institute																			
Salary level	109	123	133	68.8	0.5	109	69.4	0.6	126	89.2	0.7	126	94.1	0.7	126	98.7	0.8	4.9%	100.0%
1 – 6	54	58	62	6.9	0.1	54	3.9	0.1	58	5.8	0.1	58	6.1	0.1	58	6.5	0.1	2.4%	46.0%
7 – 10	28	33	38	16.5	0.4	28	16.5	0.6	36	22.9	0.6	36	24.4	0.7	36	24.9	0.7	8.7%	28.6%
11 – 12	10	12	12	10.6	0.9	10	11.3	1.1	12	14.5	1.2	12	15.1	1.3	12	16.1	1.3	6.3%	9.5%
13 – 16	15	18	19	28.6	1.5	15	30.3	2.0	18	38.2	2.1	18	40.3	2.2	18	42.5	2.4	6.3%	14.3%
17 – 22	2	2	2	6.2	3.1	2	7.5	3.7	2	7.8	3.9	2	8.2	4.1	2	8.7	4.3	–	1.6%

1. Rand million.

South African Nuclear Energy Corporation

Selected performance indicators

Table 10.35 South African Nuclear Energy Corporation performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of peer-reviewed publications produced per year	Research and innovation	A dynamic science, technology and innovation ecosystem for growth	27	28	28	20	20	18	18
Number of product and process innovation disclosures conducted per year	Research and innovation		7	7	7	6	6	6	6
Maximum allowable annual radiation dose per year (microsieverts) in terms of licence conditions	Business continuity and efficiency		0.00399 µSv	0.00365 µSv	0.0036 µSv	0.250 µSv	0.250 µSv	0.250 µSv	0.250 µSv
Number of days per year that the SAFARI-1 reactor is operationally available	Business continuity and efficiency		288	289	295	287	287	287	287

Entity overview

The South African Nuclear Energy Corporation derives its mandate from the Nuclear Energy Act (1999), the nuclear energy policy and directives conferred on it by the Minister of Electricity and Energy. It is listed as a schedule 2 public entity in terms of the Public Finance Management Act (1999). Its core mandate is to develop and leverage nuclear technology for social and economic benefit. Its subsidiaries include international fluorochemical producer Pelchem; radiopharmaceutical and radioisotope producer Nuclear Technologies Product Radioisotopes; and Pelindaba Enterprises, which specialises in manufacturing power-generation components. The corporation is also responsible for decommissioning and decontaminating old nuclear facilities, and contributes to South Africa's obligations in terms of international nuclear treaties and agreements.

Over the medium term, the corporation will focus on research emanating from the SAFARI-1 reactor, the production of isotopes for nuclear medicine and industrial applications, fluorochemical products and services, and nuclear and industrial manufacturing. The corporation will also concentrate on radiation applications, research, and technology development for new products. As part of its growth programme, it will investigate support for nuclear power generation by piloting a small modular reactor that can be deployed locally and internationally, as well as nuclear fuel production and skills development. Most of the spending to carry out these activities will be on goods and services, for which R6.1 billion is allocated over the medium term.

The corporation will continue work on the multipurpose reactor project to replace SAFARI-1 as it approaches the end of its useful life, for which R847.5 million is allocated over the MTEF period; and on expanding the front-end fuel cycle, which includes uranium enrichment and fuel fabrication, at a projected cost of R51 million over the medium term. It will continue to decommission and decontaminate disused nuclear facilities, for which

R666.5 million is allocated over the MTEF period.

Expenditure is set to increase at an average annual rate of 0.6 per cent, as one-off funding for the replacement of the SAFARI-1 reactor comes to an end. Spending on commercial activities is projected to increase from R1.9 billion in 2025/26 to R2.1 billion in 2028/29, at an average annual rate of 3.8 per cent, mainly for producing medical radioisotopes.

The sale of nuclear technology products, fluorochemical products and advanced manufacturing services is expected to account for 52.9 per cent (R5.8 billion) of the corporation's revenue over the medium term. The balance is set to be derived mostly through departmental transfers to fund operational requirements and specific activities arising from mandates that the corporation implements on behalf of the state, including decommissioning and decontaminating old facilities, waste management, low-enriched uranium fuel production and nuclear safety. Transfers from the department are set to decrease at an average annual rate of 4.5 per cent over the MTEF period as funding for the replacement of the SAFARI-1 reactor is discontinued.

Programmes/Objectives/Activities

Table 10.36 South African Nuclear Energy Corporation expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	90.2	93.1	175.6	213.8	33.3%	4.7%	225.4	231.6	240.1	3.9%	6.4%
Financial recovery and sustainability	195.2	140.5	113.6	114.5	-16.3%	4.7%	161.6	156.7	160.1	11.8%	4.4%
Research and innovation	118.2	122.8	132.9	152.0	8.8%	4.3%	224.8	244.1	251.1	18.2%	6.6%
Profitable commercial enterprises	1 479.3	1 435.1	1 557.3	1 806.6	6.9%	51.9%	1 767.2	1 843.2	1 536.1	-5.3%	47.1%
Business continuity and efficiency	802.6	950.9	925.5	1 056.5	9.6%	30.9%	1 070.3	1 115.5	1 169.8	3.5%	30.7%
Talent excellence and a high-performance culture	70.1	102.4	111.2	135.1	24.5%	3.5%	172.4	176.6	180.8	10.2%	4.8%
Total	2 755.5	2 844.7	3 016.0	3 478.6	8.1%	100.0%	3 621.7	3 767.7	3 538.1	0.6%	100.0%

Statements of financial performance, cash flow and financial position

Table 10.37 South African Nuclear Energy Corporation statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Revenue											
Non-tax revenue	2 113.5	2 124.5	2 262.8	2 157.3	0.7%	69.2%	2 091.0	2 215.4	2 374.4	3.2%	60.6%
Sale of goods and services other than capital assets	1 649.1	1 832.8	1 772.8	1 862.0	4.1%	56.9%	1 806.3	1 936.1	2 082.1	3.8%	52.9%
Other non-tax revenue	464.4	291.7	490.1	295.3	-14.0%	12.3%	284.7	279.3	292.3	-0.3%	7.8%
Transfers received	767.4	828.9	878.4	1 378.6	21.6%	30.8%	1 559.3	1 575.5	1 202.1	-4.5%	39.4%
Total revenue	2 880.9	2 953.4	3 141.2	3 535.8	7.1%	100.0%	3 650.3	3 790.9	3 576.4	0.4%	100.0%
Expenses											
Current expenses	2 710.2	2 795.5	2 957.8	3 453.7	8.4%	98.5%	3 614.3	3 759.5	3 524.7	0.7%	99.7%
Compensation of employees	1 108.6	1 204.3	1 281.1	1 424.5	8.7%	41.5%	1 449.4	1 498.6	1 566.7	3.2%	41.3%
Goods and services	1 487.9	1 478.6	1 556.9	1 923.7	8.9%	53.3%	2 059.1	2 148.4	1 848.3	-1.3%	55.4%
Depreciation	98.6	97.3	106.9	104.3	1.9%	3.4%	102.6	110.3	108.5	1.3%	2.9%
Interest, dividends and rent on land	15.2	15.3	13.0	1.3	-56.4%	0.4%	3.4	2.2	1.1	-3.2%	0.1%
Transfers and subsidies	45.3	49.2	58.2	24.9	-18.1%	1.5%	7.3	8.3	13.4	-18.7%	0.3%
Total expenses	2 755.5	2 844.7	3 016.0	3 478.6	8.1%	100.0%	3 621.7	3 767.7	3 538.1	0.6%	100.0%
Surplus/(Deficit)	125.5	108.7	125.2	57.2	-23.0%		28.7	23.1	38.4	-12.4%	

Table 10.37 South African Nuclear Energy Corporation statements of financial performance, cash flow and financial position (continued)

Cash flow statement						Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Revised estimate	Average growth rate (%)		Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Cash flow from operating activities	321.0	363.7	294.4	(31.8)	-146.3%	100.0%	802.7	525.3	412.1	-334.8%	100.0%
Receipts											
Non-tax receipts	1 631.3	1 909.0	1 844.8	1 892.5	5.1%	61.0%	1 869.0	1 989.9	2 137.3	4.1%	54.4%
Sales of goods and services other than capital assets	1 564.2	1 832.8	1 772.8	1 862.0	6.0%	58.9%	1 806.3	1 936.1	2 082.1	3.8%	52.9%
Other tax receipts	67.1	76.2	72.0	30.5	-23.1%	2.1%	62.7	53.8	55.2	21.9%	1.6%
Transfers received	1 046.1	828.8	878.4	1 378.6	9.6%	34.6%	1 559.3	1 575.5	1 202.1	-4.5%	39.4%
Financial transactions in assets and liabilities	93.1	96.2	185.6	155.1	18.5%	4.4%	222.0	225.5	237.1	15.2%	6.2%
Total receipts	2 770.5	2 834.1	2 908.8	3 426.2	7.3%	100.0%	3 650.3	3 790.9	3 576.4	1.4%	100.0%
Payment											
Current payments	2 343.8	2 357.8	2 488.7	3 363.6	12.8%	96.0%	2 767.7	3 181.5	3 071.6	-3.0%	97.2%
Compensation of employees	1 108.6	1 204.3	1 281.1	1 424.5	8.7%	45.7%	1 449.4	1 498.6	1 566.7	3.2%	48.7%
Goods and services	1 219.5	1 138.9	1 192.3	1 938.5	16.7%	49.9%	1 315.0	1 680.6	1 503.8	-8.1%	48.5%
Interest and rent on land	15.8	14.5	15.3	0.7	-65.1%	0.4%	3.4	2.2	1.1	19.7%	0.1%
Transfers and subsidies	105.7	112.7	125.7	94.4	-3.7%	4.0%	80.0	84.2	92.7	-0.6%	2.8%
Total payments	2 449.5	2 470.4	2 614.4	3 458.0	12.2%	100.0%	2 847.6	3 265.6	3 164.3	-2.9%	100.0%
Net cash flow from investing activities	(142.7)	(197.0)	(326.0)	(336.4)	33.1%	100.0%	(748.6)	(494.4)	(371.8)	3.4%	100.0%
Acquisition of property, plant, equipment and intangible assets	(94.3)	(152.0)	(189.9)	(336.0)	52.7%	77.1%	(748.9)	(493.4)	(377.9)	4.0%	100.3%
Proceeds from the sale of property, plant, equipment and intangible assets	0.2	—	—	—	-100.0%	—	—	—	—	—	—
Other flows from investing activities	(48.6)	(45.0)	(136.1)	(0.4)	-80.0%	23.0%	0.3	(1.0)	6.1	-351.5%	-0.3%
Net cash flow from financing activities	(8.5)	(10.6)	(11.0)	(11.7)	11.1%	100.0%	(3.2)	23.3	27.4	-232.9%	100.0%
Deferred income	4.9	—	—	—	-100.0%	-11.7%	—	—	—	—	—
Borrowing activities	—	—	—	(3.6)	—	8.6%	(3.2)	23.3	27.4	-296.8%	100.0%
Repayment of finance leases	(8.1)	(5.4)	(6.7)	(8.1)	0.1%	67.5%	—	—	—	-100.0%	—
Other flows from financing activities	(5.4)	(5.2)	(4.4)	—	-100.0%	35.7%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	169.8	156.0	(42.6)	(379.9)	-230.8%	100.0%	50.9	54.2	67.7	-156.3%	100.0%
Statement of financial position											
Carrying value of assets of which:	1 466.7	1 578.0	1 692.9	2 239.0	15.1%	23.8%	2 691.6	3 075.2	3 345.3	14.3%	34.5%
Acquisition of assets	(94.3)	(152.0)	(189.9)	(336.0)	52.7%	100.0%	(748.9)	(493.4)	(377.9)	4.0%	100.0%
Investments	3 127.2	3 758.8	3 903.7	3 781.0	6.5%	49.7%	3 884.9	3 884.9	3 884.9	0.9%	44.1%
Inventory	368.7	424.3	378.7	567.1	15.4%	5.9%	259.3	319.3	379.0	-12.6%	3.6%
Receivables and prepayments	483.7	408.8	401.2	469.9	-1.0%	6.0%	540.8	559.3	587.9	7.8%	6.4%
Cash and cash equivalents	981.5	1 126.9	1 106.4	658.1	-12.5%	13.2%	917.3	970.1	1 037.9	16.4%	11.1%
Defined benefit plan assets	21.8	29.7	—	—	-100.0%	0.2%	—	—	—	—	—
Taxation	91.3	92.7	63.8	78.2	-5.0%	1.1%	56.6	31.6	(2.8)	-132.8%	0.3%
Total assets	6 540.9	7 419.2	7 546.7	7 793.2	6.0%	100.0%	8 350.5	8 840.4	9 232.2	5.8%	100.0%
Accumulated surplus/(deficit)	(150.1)	(114.6)	10.1	(416.5)	40.5%	-2.3%	(369.2)	(353.8)	(324.9)	-7.9%	-4.0%
Capital and reserves	789.6	811.8	855.9	803.2	0.6%	11.1%	847.9	848.4	849.7	1.9%	9.6%
Capital reserve fund	—	2.2	2.2	2.2	—	—	2.2	2.2	2.2	—	—
Borrowings	21.2	10.6	7.4	3.8	-43.9%	0.1%	1.3	—	—	-100.0%	—
Finance lease	5.7	12.0	11.4	57.0	116.0%	0.3%	40.4	39.3	38.7	-12.1%	0.4%
Deferred income	1 172.0	1 271.9	1 277.4	1 434.5	7.0%	17.6%	1 781.6	2 164.1	2 423.9	19.1%	24.1%
Trade and other payables	573.5	525.6	468.1	854.5	14.2%	8.3%	1 005.1	998.4	990.0	5.0%	11.3%
Non-controlling interests	—	84.1	87.7	101.9	—	0.9%	102.1	109.8	119.3	5.4%	1.3%
Taxation	0.8	1.0	1.7	—	-100.0%	—	—	—	—	—	—
Provisions	1 235.1	1 298.5	1 357.3	459.3	-28.1%	14.8%	415.2	419.9	422.9	-2.7%	4.8%
Derivatives financial instruments	2 893.3	3 516.1	3 467.5	4 493.2	15.8%	49.0%	4 523.9	4 612.2	4 710.5	1.6%	52.4%
Total equity and liabilities	6 540.9	7 419.2	7 546.7	7 793.2	6.0%	100.0%	8 350.5	8 840.4	9 232.2	5.8%	100.0%

Personnel information

Table 10.38 South African Nuclear Energy Corporation personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved establishment	Number of posts on	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				2025/26 - 2028/29
South African Nuclear Energy Corporation			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	2 205	2 205	1 948	1 281.1	0.7	2 205	1 424.5	0.6	2 205	1 449.4	0.7	2 205	1 498.6	0.7	2 205	1 566.7	0.7	–	100.0%
1 – 6	462	462	457	104.8	0.2	462	106.6	0.2	462	111.0	0.2	462	115.8	0.3	462	121.0	0.3	–	21.0%
7 – 10	1 425	1 425	1 215	654.2	0.5	1 425	817.1	0.6	1 425	851.0	0.6	1 425	888.1	0.6	1 425	928.0	0.7	–	64.6%
11 – 12	164	164	142	149.2	1.1	164	160.9	1.0	164	167.6	1.0	164	174.9	1.1	164	182.7	1.1	–	7.4%
13 – 16	138	138	120	196.4	1.6	138	222.4	1.6	138	231.6	1.7	138	241.7	1.8	138	252.5	1.8	–	6.3%
17 – 22	16	16	14	176.4	12.6	16	117.5	7.3	16	88.3	5.5	16	78.2	4.9	16	82.5	5.2	–	0.7%

1. Rand million.

Public Service and Administration

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	292.2	7.3	7.4	307.0	312.7	321.9
Human Resource Management and Development	54.8	–	0.2	55.0	57.3	59.9
Negotiations, Labour Relations and Remuneration Management	90.1	0.5	0.2	90.8	95.8	97.6
e-Government Services and Information Management	28.5	–	0.1	28.6	29.8	30.9
Government Service Access and Improvement	58.6	56.8	0.1	115.4	120.5	124.9
Total expenditure estimates	524.2	64.5	7.9	596.7	616.1	635.3

Executive authority Minister for Public Service and Administration
Accounting officer Director-General of Public Service and Administration
Website www.dpsa.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

Lead the modernisation of the public service, through a generally applicable framework of norms and standards, to improve service delivery.

Mandate

The Department of Public Service and Administration draws its mandate from section 195(1) of the Constitution, which sets out basic values and principles to which the public service should adhere; and the Public Service Act (1994), which makes the Minister for Public Service and Administration responsible for establishing norms and standards relating to:

- the functions of the public service
- the establishment and organisational structures of departments and other organisational and governance arrangements in the public service
- labour relations, conditions of service and other employment practices for employees in the public service
- the health and wellness of employees in the public service
- information management and electronic government in the public service
- integrity, ethics, conduct and anti-corruption in the public service
- transformation, reform, innovation and any other matters to improve the effectiveness and efficiency of the public service and its delivery of services to the public.

Selected performance indicators

Table 11.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Annual progress on the development of guidelines on conducting lifestyle audit investigations to intensify the fight against corruption in the public service and monitoring reports compiled on the implementation of the guidelines	Negotiations, Labour Relations and Remuneration Management	An ethical, capable and professional public service	Support provided for implementing guidelines	Support provided to 12 departments for implementing the guidelines	Support provided to 12 departments for implementing guidelines	Monitoring report on compliance by all departments with referrals for lifestyle audit investigations submitted to the minister for approval	Monitoring report on compliance by all departments with referrals for lifestyle audit investigations submitted to the minister for approval	Monitoring report on compliance by all departments with referrals for lifestyle audit investigations submitted to the minister for approval	Monitoring report on compliance by all departments with referrals for lifestyle audit investigations submitted to the minister for approval
Annual progress on the development, implementation and monitoring of the new discipline management strategy in the public service	Negotiations, Labour Relations and Remuneration Management		Strategy approved by the minister	Support for implementing the strategy provided to 12 national departments	Monitoring report on the progress made by the 12 departments submitted to the director-general	Progress report on the implementation of the reviewed disciplinary code as envisaged in the new discipline management strategy submitted to the director-general for noting	Monitoring report on the implementation of the reviewed disciplinary code submitted to the director-general for noting	Monitoring report on the implementation of the reviewed disciplinary code submitted to the director-general for noting	Monitor the progress made by national and provincial departments on disciplinary case backlogs
Annual progress on the development, implementation and monitoring of the directive on the public service data governance framework to improve business intelligence in the public service	e-Government Services and Information Management		Determination on and directive for the management of public service data governance and information submitted to the minister for approval	Implementation support on the directive provided to selected national and provincial departments	Report on the assessment of data management maturity in national and provincial departments submitted to the director-general for approval and circulation to departments	Directive on the public service data architecture framework developed and issued to all provincial and national departments	Monitoring report on national and provincial departments' compliance with the framework	Monitoring report on national and provincial departments' compliance with the framework	Monitoring report on national and provincial departments' compliance with the framework
Annual progress on the implementation of the second-generation review of the African Peer Review Mechanism national action plan	Government Service Access and Improvement		National action plan on the institutionalisation of the African Peer Review Mechanism approved	Support provided to 3 state institutions to implement the plan	Support provided to 3 state institutions to implement the plan	Biannual status reports on the implementation of the African Peer Review Mechanism national action plan by 4 state institutions submitted to the director-general for approval	Biannual status reports on the implementation of the African Peer Review Mechanism national action plan by 5 state institutions submitted to the minister for noting	Biannual status reports on the implementation of the African Peer Review Mechanism national action plan by 5 state institutions submitted to the minister for noting	Biannual status reports on the implementation of the African Peer Review Mechanism national action plan by 5 state institutions submitted to the minister for noting
Annual progress on the implementation of the revised batho pele programme	Government Service Access and Improvement		Support provided to departments on the implementation of the revised batho pele programme through 10 sector-focused sessions	Support provided to 10 national departments for the implementation of the revised batho pele programme	Status report on departments' implementation of the revised batho pele programme submitted to the director-general	Status report on departments' implementation of the revised batho pele programme submitted to the director-general	Evaluation report on the impact of the implementation of the revised batho pele programme submitted to the director-general	Applicability and relevance of the revised batho pele programme reviewed	Strengthen service delivery and rebuild trust by supporting 4 priority sectors through engagements on the implementation of the revised batho pele programme

Expenditure overview

The department provides an enabling environment and adequate support to ensure that government departments can carry out their mandates. In seeking to do this, over the medium term, the department will continue to focus on intensifying the fight against corruption in the public service, reducing government's wage

bill, ensuring adherence to batho pele principles, and developing regulations and reviewing key legislation.

The department has a budget of R1.8 billion over the MTEF period, of which compensation of employees accounts for an estimated 54.4 per cent (R1 billion) for an average of 414 employees per year. Spending on transfers and subsidies accounts for an estimated 10.2 per cent (R188.6 million) of the department's budget over the period ahead, of which R164.9 million is earmarked for the Centre for Public Service Innovation. Total expenditure is set to increase at an average annual rate of 3.9 per cent, from R565.6 million in 2025/26 to R635.3 million in 2028/29.

Intensifying the fight against corruption in the public service

The department remains firmly committed to a zero-tolerance stance on fraud and corruption. This commitment is guided by its approved fraud prevention and anti-corruption policy and strategy, and is aligned with the national anti-corruption strategy. The department has also introduced norms, standards and interventions aimed at combating corruption in the public service. Key among these are regulations for doing business with the state, enforcing codes of conduct, providing protection for whistleblowers, conducting lifestyle audits on state employees, and establishing partnerships with law enforcement agencies to promote and facilitate ethical conduct. Accordingly, over the medium term, the department will continue to guide and provide technical assistance to other government departments on conducting lifestyle audits on certain categories of employees, as well as on monitoring and reporting on lifestyle audit investigations in line with the implementation of the financial disclosure framework, which guides the collection of this data. A central register was developed in 2025/26 to address the lack of consequence management in the public service by verifying disciplinary processes and monitoring progress made by other departments on the reduction of backlogged misconduct cases. To fund these activities, R85.5 million is allocated over the MTEF period in the *Public Administration Ethics, Integrity and Disciplinary Technical Assistance Unit* subprogramme in the *Negotiations, Labour Relations and Remuneration Management* programme.

Reducing government's wage bill

The department is tasked with reducing the public sector wage bill to a sustainable level. The public service remuneration policy, which was approved by the Minister for Public Service and Administration on 31 March 2025, outlines the types of remunerative compensation components (such as salaries and benefits) that are offered to state employees. Over the medium term, the department plans to monitor the implementation of the remuneration policy by national and provincial departments. For this purpose, R59.5 million is set aside over the next 3 years in the *Remuneration, Employment Conditions and Human Resource Systems* subprogramme in the *Negotiations, Labour Relations and Remuneration Management* programme.

Improving the implementation of batho pele principles

The state is required to ensure that citizens can access affordable, high-quality and uninterrupted public services. Accordingly, over the period ahead, the department will monitor other departments' implementation of the revised batho pele programme, which is upheld by the pillars of building capacity, developing context-specific standards, fostering compliance, ensuring continual implementation and ensuring accountability through monitoring and evaluation. The department plans to submit an evaluation report on the impact and relevance of the implementation of the revised programme in 2026/27. To this end, R52.2 million is allocated over the medium term in the *Service Delivery Improvement, Citizen Relations and Public Participation* subprogramme in the *Government Service Access and Improvement* programme.

Developing regulations and reviewing key legislation

The department's ongoing focus is on developing regulations to enable the full implementation of the Public Service Act (1994) and Public Administration Management Act (2014). Over the medium term, the department will focus on implementing the amendments to these acts that were adopted in 2023/24, and develop additional regulations and other legislative provisions to enhance the basic values and principles that govern public

administration. It plans to develop the following prescripts pertaining to the Public Administration Management Act (2014): a framework for the transfer of employees across all spheres of government addressing conditions of service; a framework for the establishment, promotion and maintenance of service centres to enhance the delivery of services to the public; and norms and standards for ICT-related services used to manage and support the efficient gathering, processing and dissemination of information in the public service. The department will also focus on regulations that support and strengthen the implementation of the Public Service Act (1994), including removing red-tape and burdensome reporting requirements, and strengthening provisions related to ethics, recruitment and ICT. R40.9 million over the medium term is allocated for this work in the *Legal Services* subprogramme in the *Administration* programme.

Expenditure trends and estimates

Table 11.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Human Resource Management and Development											
3. Negotiations, Labour Relations and Remuneration Management											
4. e-Government Services and Information Management											
5. Government Service Access and Improvement											
Programme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	238.2	261.6	271.7	294.7	7.4%	50.8%	307.0	312.7	321.9	3.0%	50.9%
Programme 2	45.4	46.6	41.4	50.4	3.5%	8.8%	55.0	57.3	59.9	5.9%	9.3%
Programme 3	97.7	80.8	79.9	89.8	-2.8%	16.6%	90.8	95.8	97.6	2.8%	15.4%
Programme 4	25.1	18.4	18.8	23.8	-1.7%	4.1%	28.6	29.8	30.9	9.1%	4.8%
Programme 5	109.4	100.1	98.1	106.9	-0.8%	19.7%	115.4	120.5	124.9	5.3%	19.5%
Subtotal	515.7	507.6	509.8	565.6	3.1%	100.0%	596.7	616.1	635.3	3.9%	100.0%
Total	515.7	507.6	509.8	565.6	3.1%	100.0%	596.7	616.1	635.3	3.9%	100.0%
Change to 2025				–			4.8	(2.5)	(11.1)		
Budget estimate											
Economic classification											
Current payments	450.7	446.5	444.6	502.3	3.7%	87.9%	524.2	549.0	566.0	4.1%	88.7%
Compensation of employees	277.2	281.9	284.1	307.8	3.5%	54.8%	322.0	336.5	347.0	4.1%	54.4%
Goods and services ¹	173.4	164.6	160.5	194.5	3.9%	33.0%	202.3	212.5	219.0	4.0%	34.3%
of which:											
Audit costs: External	5.1	5.8	5.8	5.6	3.0%	1.1%	7.1	7.3	7.6	10.6%	1.2%
Communication	4.9	3.9	4.2	4.3	-4.1%	0.8%	5.8	6.2	6.6	14.9%	1.0%
Computer services	29.2	34.9	30.5	45.5	15.9%	6.7%	52.2	54.8	54.8	6.4%	8.8%
Operating leases	48.9	51.5	54.4	57.7	5.7%	10.1%	61.4	64.2	67.1	5.1%	10.4%
Property payments	16.8	17.3	11.2	14.6	-4.5%	2.9%	15.5	17.4	18.5	8.3%	2.8%
Travel and subsistence	20.7	19.6	23.9	24.6	5.9%	4.2%	25.8	24.8	25.2	0.8%	4.1%
Transfers and subsidies ¹	52.8	53.7	59.9	58.0	3.2%	10.7%	64.5	61.1	63.0	2.8%	10.2%
Provinces and municipalities	0.0	0.0	0.0	0.0	58.7%	0.0%	0.0	0.0	0.0	7.7%	0.0%
Departmental agencies and accounts	45.0	45.9	47.9	51.2	4.4%	9.1%	53.6	54.8	56.5	3.3%	8.9%
Foreign governments and international organisations	2.4	2.8	3.1	3.4	12.0%	0.6%	3.6	3.8	4.0	5.1%	0.6%
Public corporations and private enterprises	–	–	–	0.2	0.0%	0.0%	0.0	0.0	0.0	-64.0%	0.0%
Households	5.3	5.0	8.8	3.2	-16.0%	1.1%	7.3	2.5	2.5	-7.4%	0.7%
Payments for capital assets	11.9	6.7	5.1	5.3	-23.5%	1.4%	7.9	6.1	6.3	5.9%	1.1%
Machinery and equipment	8.0	6.7	5.1	5.3	-12.9%	1.2%	7.9	6.1	6.3	5.9%	1.1%
Software and other intangible assets	3.8	–	–	–	-100.0%	0.2%	–	–	–	0.0%	0.0%
Payments for financial assets	0.4	0.7	0.2	0.0	-72.6%	0.1%	–	–	–	-100.0%	0.0%
Total	515.7	507.6	509.8	565.6	3.1%	100.0%	596.7	616.1	635.3	3.9%	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 11.3 Vote transfers and subsidies trends and estimates

	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R thousand											
Households											
Social benefits											
Current	5 323	3 176	8 828	3 160	-16.0%	9.1%	7 309	2 454	2 509	-7.4%	6.5%
Employee social benefits	5 323	3 176	8 828	3 160	-16.0%	9.1%	2 305	2 454	2 509	-7.4%	3.9%
Early retirement and voluntary exit programmes	—	—	—	—	—	—	5 004	—	—	—	2.7%
Other transfers to households											
Current	—	1 871	—	—	—	0.8%	—	—	—	—	—
Employee social benefits	—	1 871	—	—	—	0.8%	—	—	—	—	—
Public corporations and private enterprises											
Other transfers to public corporations											
Current	—	—	—	215	—	0.1%	10	10	10	-64.0%	0.0%
Communication licences	—	—	—	215	—	0.1%	10	10	10	-64.0%	0.0%
Provinces and municipalities											
Provincial agencies and funds											
Current	1	5	4	4	58.7%	—	5	5	5	7.7%	0.0%
Vehicle licences	1	5	4	4	58.7%	—	5	5	5	7.7%	0.0%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	45 045	45 894	47 939	51 203	4.4%	84.7%	53 598	54 822	56 520	3.3%	87.4%
Centre for Public Service Innovation	45 045	45 894	47 939	51 203	4.4%	84.7%	53 598	54 822	56 520	3.3%	87.4%
Foreign governments and international organisations											
Current	2 429	2 762	3 134	3 415	12.0%	5.2%	3 624	3 784	3 963	5.1%	6.0%
Organisation for Economic Cooperation and Development	319	416	408	366	4.7%	0.7%	453	470	500	11.0%	0.8%
African Association for Public Administration and Management	365	367	372	392	2.4%	0.7%	410	429	448	4.6%	0.7%
Open Government Partnership	1 680	1 918	2 299	2 584	15.4%	3.8%	2 685	2 806	2 932	4.3%	4.5%
International Institute of Administrative Sciences	65	61	55	73	3.9%	0.1%	76	79	83	4.4%	0.1%
Total	52 798	53 708	59 905	57 997	3.2%	100.0%	64 546	61 075	63 007	2.8%	100.0%

Personnel information

Table 11.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																	
1. Administration																	
2. Human Resource Management and Development																	
3. Negotiations, Labour Relations and Remuneration Management																	
4. e-Government Services and Information Management																	
5. Government Service Access and Improvement																	
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)	
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate								
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29
Public Service and Administration			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost
Salary level	420	16	420	284.1	0.7	403	292.2	0.7	418	322.0	0.8	415	336.5	0.8	408	347.0	0.9
1 – 6	133	6	133	40.6	0.3	121	39.4	0.3	121	41.5	0.3	120	42.9	0.4	119	44.8	0.4
7 – 10	99	5	99	58.7	0.6	95	60.1	0.6	95	63.2	0.7	95	66.7	0.7	94	69.6	0.7
11 – 12	95	2	95	75.1	0.8	94	78.4	0.8	101	88.9	0.9	99	91.9	0.9	97	94.7	1.0
13 – 16	91	3	91	104.9	1.2	90	109.3	1.2	99	123.5	1.2	99	130.2	1.3	96	133.0	1.4
Other	2	–	2	4.9	2.5	2	4.9	2.5	2	4.9	2.5	2	4.9	2.5	2	4.9	2.5
Programme	420	16	420	284.1	0.7	403	292.2	0.7	418	322.0	0.8	415	336.5	0.8	408	347.0	0.9
Programme 1	224	7	224	130.1	0.6	211	132.6	0.6	209	136.9	0.7	209	143.5	0.7	206	147.6	0.7
Programme 2	53	2	53	39.4	0.7	52	40.9	0.8	57	47.6	0.8	56	49.7	0.9	55	51.4	0.9
Programme 3	72	3	72	57.3	0.8	71	59.6	0.8	74	66.5	0.9	73	69.3	0.9	71	71.3	1.0
Programme 4	26	–	26	17.2	0.7	27	19.5	0.7	33	25.2	0.8	33	26.3	0.8	32	27.3	0.9
Programme 5	45	4	45	40.1	0.9	41	39.6	1.0	45	45.8	1.0	44	47.8	1.1	44	49.5	1.1

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

2. Rand million.

Departmental receipts

Table 11.5 Departmental receipts by economic classification

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
	2022/23	2023/24	2024/25					2026/27	2027/28	2028/29		
R thousand	2022/23	2023/24	2024/25	2025/26	2025/26	2022/23 - 2025/26	2026/27	2027/28	2028/29	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	295	499	1 111	555	555	23.4%	100.0%	882	920	968	20.4%	100.0%
Sales of goods and services produced by department	179	178	173	213	213	6.0%	30.2%	336	351	370	20.2%	38.2%
Sales by market establishments	89	88	85	100	100	4.0%	14.7%	217	226	239	33.7%	24.6%
of which:												
Parking	89	88	85	100	100	4.0%	14.7%	217	226	239	33.7%	24.6%
Other sales	90	90	88	113	113	7.9%	15.5%	119	125	131	5.1%	13.5%
of which:												
Commission	89	89	88	108	108	6.7%	15.2%	113	118	123	4.4%	12.8%
Replacement of access cards	1	1	–	5	5	71.0%	0.3%	6	7	8	17.0%	0.8%
Interest, dividends and rent on land	12	32	29	32	32	38.7%	4.3%	33	34	36	4.0%	3.7%
Interest	12	32	29	32	32	38.7%	4.3%	33	34	36	4.0%	3.7%
Sales of capital assets	–	135	389	–	–	–	21.3%	–	–	–	–	–
Transactions in financial assets and liabilities	104	154	520	310	310	43.9%	44.2%	513	535	562	21.9%	58.1%
Total	295	499	1 111	555	555	23.4%	100.0%	882	920	968	20.4%	100.0%

Programme 1: Administration

Programme purpose

Provide strategic leadership, management and support services to the department and coordinate the department's international relations.

Expenditure trends and estimates

Table 11.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	2026/27	2027/28	2028/29	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Ministry	23.8	26.4	30.8	31.4	9.6%	10.5%	35.5	34.6	35.7	4.4%	11.2%
Departmental Management	11.4	15.7	18.4	16.9	14.0%	5.8%	14.9	15.6	16.2	-1.3%	5.0%
Corporate Services	95.7	102.4	111.7	124.9	9.3%	40.8%	123.1	127.6	129.4	1.2%	40.4%
Finance Administration	28.9	31.0	30.9	31.1	2.5%	11.4%	40.5	34.6	35.6	4.6%	11.8%
Internal Audit	5.5	5.6	5.7	6.4	5.1%	2.2%	5.8	6.7	6.8	2.0%	2.1%
Legal Services	10.0	12.4	9.4	12.0	6.2%	4.1%	12.2	14.1	14.6	6.9%	4.4%
International Relations and Donor Funding	0.0	2.3	3.1	3.6	698.3%	0.8%	3.1	3.2	3.3	-2.3%	1.0%
Office Accommodation	62.8	65.8	61.8	68.3	2.8%	24.3%	71.8	76.3	80.1	5.4%	24.2%
Total	238.2	261.6	271.7	294.7	7.4%	100.0%	307.0	312.7	321.9	3.0%	100.0%
Change to 2025 Budget estimate				–			(7.2)	(14.3)	(19.8)		

Table 11.6 Administration expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	229.1	250.6	258.1	286.5	7.7%	96.1%	292.2	304.8	313.6	3.1%	96.7%
Compensation of employees	111.7	122.5	130.1	139.2	7.6%	47.2%	136.9	143.5	147.6	2.0%	45.5%
Goods and services	117.4	128.1	128.0	147.4	7.9%	48.9%	155.3	161.3	166.1	4.1%	51.3%
of which:						—					—
Advertising	3.1	1.5	4.9	7.4	33.8%	1.6%	2.9	3.0	3.1	-25.4%	0.9%
Audit costs: External	5.1	5.8	5.8	5.6	3.0%	2.1%	7.1	7.3	7.6	10.6%	2.3%
Computer services	19.6	19.9	19.5	29.9	15.1%	8.3%	32.8	34.5	34.1	4.4%	10.8%
Operating leases	48.2	50.8	53.6	56.8	5.7%	19.6%	60.1	62.8	65.6	4.9%	20.0%
Property payments	16.3	16.8	10.8	14.0	-5.1%	5.4%	14.8	16.7	17.8	8.4%	5.2%
Travel and subsistence	8.6	12.3	16.2	12.8	14.2%	4.7%	15.8	14.1	14.7	4.6%	4.7%
Transfers and subsidies	1.6	5.1	8.8	3.4	29.2%	1.8%	7.3	2.5	2.5	-9.3%	1.3%
Provinces and municipalities	0.0	0.0	0.0	0.0	58.7%	0.0%	0.0	0.0	0.0	7.7%	0.0%
Public corporations and private enterprises	—	—	—	0.2	—	0.0%	0.0	0.0	0.0	-64.0%	0.0%
Households	1.6	5.0	8.8	3.2	26.4%	1.7%	7.3	2.5	2.5	-7.4%	1.3%
Payments for capital assets	7.2	5.7	4.5	4.7	-13.2%	2.1%	7.4	5.5	5.7	6.5%	2.0%
Machinery and equipment	7.2	5.7	4.5	4.7	-13.2%	2.1%	7.4	5.5	5.7	6.5%	2.0%
Payments for financial assets	0.3	0.3	0.2	0.0	-70.0%	0.1%	—	—	—	-100.0%	—
Total	238.2	261.6	271.7	294.7	7.4%	100.0%	307.0	312.7	321.9	3.0%	100.0%
Proportion of total programme expenditure to vote expenditure	46.2%	51.5%	53.3%	52.1%	—	—	51.4%	50.8%	50.7%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	1.6	3.2	8.8	3.2	26.4%	1.6%	7.3	2.5	2.5	-7.4%	1.3%
Employee social benefits	1.6	3.2	8.8	3.2	26.4%	1.6%	2.3	2.5	2.5	-7.4%	0.8%
Early retirement and voluntary exit programmes	—	—	—	—	—	—	5.0	—	—	—	0.5%
Other transfers to households											
Current	—	1.9	—	—	—	0.2%	—	—	—	—	—
Employee social benefits	—	1.9	—	—	—	0.2%	—	—	—	—	—
Public corporations and private enterprises											
Other transfers to public corporations											
Current	—	—	—	0.2	—	—	0.0	0.0	0.0	-64.0%	0.0%
Communication licences	—	—	—	0.2	—	—	0.0	0.0	0.0	-64.0%	0.0%
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.0	0.0	0.0	58.7%	—	0.0	0.0	0.0	7.7%	0.0%
Vehicle licences	0.0	0.0	0.0	0.0	58.7%	—	0.0	0.0	0.0	7.7%	0.0%

Personnel information

Table 11.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment													Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate												
		2024/25			2025/26			2026/27			2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost				
Administration		224	7	224	130.1	0.6	211	132.6	0.6	209	136.9	0.7	209	143.5	0.7	206	147.6	0.7	-0.9%	100.0%
Salary level	224	7	224	130.1	0.6	211	132.6	0.6	209	136.9	0.7	209	143.5	0.7	206	147.6	0.7	-0.9%	100.0%	
1 – 6	107	4	107	30.1	0.3	97	29.3	0.3	97	30.8	0.3	97	32.4	0.3	97	34.2	0.4	–	46.6%	
7 – 10	58	–	58	32.2	0.6	57	33.8	0.6	57	35.6	0.6	57	37.5	0.7	56	38.8	0.7	-0.7%	27.2%	
11 – 12	30	1	30	26.8	0.9	28	26.5	0.9	28	27.9	1.0	28	28.8	1.0	27	29.2	1.1	-2.1%	13.3%	
13 – 16	27	2	27	36.1	1.3	27	38.1	1.4	25	37.7	1.5	25	39.8	1.6	24	40.5	1.7	-3.8%	11.9%	
Other	2	–	2	4.9	2.5	2	4.9	2.5	2	4.9	2.5	2	4.9	2.5	2	4.9	2.5	–	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: Human Resource Management and Development

Programme purpose

Manage, oversee and facilitate human resource planning, management and development in the workplace. Facilitate compliance with minimum norms and standards set by the Minister for Public Service and Administration, in line with the Public Administration Management Act (2014) through the office of standards and compliance.

Objectives

- Contribute to improving the stability and credibility of the public service over the medium term by:
 - monitoring and reporting on the implementation of the directive on the public service human capital strategy by national and provincial departments
 - monitoring and reporting on the implementation of the professionalisation framework for the public service by national and provincial departments.
- Ensure compliance with the department's legislation and policies by:
 - monitoring and reporting on the implementation of the skills audit methodology for the public service over the medium term
 - developing an early warning system for detecting the public service's noncompliance with public administration norms and standards, as issued by the minister, by March 2027.

Subprogrammes

- *Management: Human Resource Management and Development* provides administrative support and management to the programme.
- *Office of Standards and Compliance* facilitates compliance with the minimum norms and standards set by the minister, in line with section 16 of the Public Administration Management Act (2014).
- *Human Resource Planning, Employment and Performance Management* manages, develops and monitors the implementation of policies and programmes related to human resource planning, employment practices and employee performance management.
- *Human Resource Development* manages, develops and monitors the implementation of policies and programmes on human resource development.
- *Transformation and Workplace Environment Management* manages, develops and monitors the implementation of policies and programmes on diversity, transformation and workplace environment management.

Expenditure trends and estimates

Table 11.8 Human Resource Management and Development expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Management: Human Resource Management and Development	3.5	3.1	1.6	1.9	-18.6%	5.5%	3.8	4.0	4.1	29.7%	7.0%
Office of Standards and Compliance	8.8	10.8	8.5	9.5	2.7%	20.5%	13.5	14.1	14.2	14.2%	24.3%
Human Resource Planning, Employment and Performance Management	14.1	14.0	13.9	18.9	10.3%	33.2%	16.4	17.1	17.6	-2.3%	29.7%
Human Resource Development	9.9	10.3	10.1	11.9	6.1%	23.0%	13.2	13.8	15.3	8.7%	24.5%
Transformation and Workplace Environment Management	9.0	8.4	7.2	8.1	-3.4%	17.8%	8.0	8.3	8.7	2.2%	14.5%
Total	45.4	46.6	41.4	50.4	3.5%	100.0%	55.0	57.3	59.9	5.9%	100.0%
Change to 2025				-			3.5	3.5	3.6		
Budget estimate											

Table 11.8 Human Resource Management and Development expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	44.3	46.5	41.2	50.2	4.3%	99.1%	54.8	57.2	59.7	6.0%	99.7%
Compensation of employees	40.7	41.1	39.4	46.0	4.1%	91.0%	47.6	49.7	51.4	3.8%	86.3%
Goods and services	3.5	5.5	1.8	4.2	6.1%	8.2%	7.2	7.4	8.3	25.4%	13.3%
of which:						–					–
Communication	0.6	0.6	0.7	0.7	1.4%	1.4%	0.9	1.0	1.0	16.0%	1.7%
Computer services	0.1	0.1	0.2	0.4	39.0%	0.5%	3.4	3.6	3.2	103.1%	5.9%
Consultants: Business and advisory services	0.0	2.7	–	1.0	484.8%	2.0%	–	–	1.0	–	0.6%
Travel and subsistence	1.1	1.5	0.7	1.0	–4.5%	2.3%	1.4	1.4	1.5	15.8%	2.5%
Training and development	0.3	0.1	0.1	0.6	29.2%	0.6%	0.5	0.5	0.5	–5.7%	0.9%
Venues and facilities	0.3	0.1	0.0	0.1	–27.1%	0.3%	0.3	0.3	0.3	36.1%	0.5%
Transfers and subsidies	1.0	–	–	–	–100.0%	0.5%	–	–	–	–	–
Households	1.0	–	–	–	–100.0%	0.5%	–	–	–	–	–
Payments for capital assets	0.1	0.1	0.2	0.2	8.2%	0.3%	0.2	0.2	0.2	4.9%	0.3%
Machinery and equipment	0.1	0.1	0.2	0.2	8.2%	0.3%	0.2	0.2	0.2	4.9%	0.3%
Payments for financial assets	0.0	–	0.0	–	–100.0%	0.0%	–	–	–	–	–
Total	45.4	46.6	41.4	50.4	3.5%	100.0%	55.0	57.3	59.9	5.9%	100.0%
Proportion of total programme expenditure to vote expenditure	8.8%	9.2%	8.1%	8.9%	–	–	9.2%	9.3%	9.4%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	1.0	–	–	–	–100.0%	0.5%	–	–	–	–	–
Employee social benefits	1.0	–	–	–	–100.0%	0.5%	–	–	–	–	–

Personnel information

Table 11.9 Human Resource Management and Development personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)		Average: Salary level/ Total (%)		
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28							2028/29
Human Resource Management and Development			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	53	2	53	39.4	0.7	52	40.9	0.8	57	47.6	0.8	56	49.7	0.9	55	51.4	0.9	1.8%	100.0%
1 – 6	8	2	8	3.3	0.4	8	3.5	0.4	8	3.7	0.5	7	3.4	0.5	7	3.6	0.5	-3.9%	13.2%
7 – 10	11	–	11	6.8	0.6	11	7.2	0.7	11	7.6	0.7	11	8.0	0.7	11	8.5	0.8	–	19.6%
11 – 12	19	–	19	14.8	0.8	19	15.7	0.8	21	18.3	0.9	21	19.2	0.9	20	19.3	1.0	1.6%	36.7%
13 – 16	15	–	15	14.6	1.0	14	14.4	1.0	17	18.0	1.1	17	19.0	1.1	17	20.1	1.2	6.3%	30.5%

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

2. Rand million.

Programme 3: Negotiations, Labour Relations and Remuneration Management

Programme purpose

Manage, oversee and facilitate organisational development, job grading, macro organisation, remuneration, human resource information systems, conditions of service, labour relations and dispute management in the public service. Administrate the implementation of the Government Employees Housing Scheme and the macro organisation of the state, and ensure coordinated collective bargaining.

Objectives

- Improve the stability of the public service over the medium term by monitoring the implementation of a remuneration policy for the public service.

- Intensify the fight against corruption in the public service over the medium term by:
 - monitoring and reporting on progress made to reduce the number of backlogged disciplinary cases
 - monitoring and evaluating the reviewed disciplinary code for the public service
 - monitoring and reporting on the implementation of lifestyle audits in the public service.

Subprogrammes

- *Management: Negotiations, Labour Relations and Remuneration Management* provides administrative support and management to the programme.
- *Negotiations, Labour Relations and Dispute Management* manages, develops and monitors the implementation of policies and programmes in labour relations and dispute management in the public service, and facilitates and manages collective bargaining in the Public Service Coordinating Bargaining Council and the General Public Service Sector Bargaining Council.
- *Remuneration, Employment Conditions and Human Resource Systems* manages, develops and monitors the implementation of policies and practices related to remuneration and employment conditions in the public service. This subprogramme also manages and coordinates data on governance and information systems related to human resources.
- *Macro Benefits and Government Employees Housing Scheme* manages, develops and monitors the implementation of policies and programmes on macro benefits in the public service, administers the housing allowance scheme, provides stakeholder management, and facilitates employee access to affordable housing finance and housing supply (ownership and rental).
- *Organisational Development, Job Grading and Macro Organisation of the State* manages, develops and monitors the implementation of policies and programmes related to organisational design and job evaluation, grading and descriptions; and manages and coordinates processes related to the national macro organisation of the state.
- *Public Administration Ethics, Integrity and Disciplinary Technical Assistance Unit* manages, develops and monitors the implementation of policies, strategies and programmes related to ethics and integrity in the public service, and provides technical assistance and support when required.

Expenditure trends and estimates

Table 11.10 Negotiations, Labour Relations and Remuneration Management 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Management: Negotiations, Labour Relations and Remuneration Management	3.1	3.5	3.7	2.7	-4.6%	3.7%	3.9	3.9	4.1	14.9%	4.2%
Negotiations, Labour Relations and Dispute Management	7.1	9.1	8.5	8.8	7.6%	9.6%	9.5	9.9	10.2	5.0%	10.4%
Remuneration, Employment Conditions and Human Resource Systems	35.7	19.2	17.1	17.0	-21.9%	25.5%	18.4	20.6	20.5	6.4%	20.9%
Macro Benefits and Government Employees Housing Scheme	12.7	14.0	14.6	15.6	7.0%	16.3%	15.1	17.0	17.0	3.0%	17.3%
Organisational Development, Job Grading and Macro Organisation of the State	13.3	14.0	11.4	12.3	-2.6%	14.6%	16.5	15.8	16.4	10.1%	17.1%
Public Administration Ethics, Integrity and Disciplinary Technical Assistance Unit	25.9	21.1	24.7	33.5	9.0%	30.2%	27.4	28.6	29.5	-4.1%	30.1%
Total	97.7	80.8	79.9	89.8	-2.8%	100.0%	90.8	95.8	97.6	2.8%	100.0%
Change to 2025 Budget estimate				–			4.4	4.6	2.3		

Table 11.10 Negotiations, Labour Relations and Remuneration Management expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	91.2	80.2	79.2	89.2	-0.7%	97.6%	90.1	95.1	96.9	2.8%	99.3%
Compensation of employees	57.5	58.3	57.3	59.6	1.2%	66.8%	66.5	69.3	71.3	6.1%	72.8%
Goods and services	33.7	21.9	21.9	29.6	-4.2%	30.8%	23.7	25.9	25.6	-4.7%	26.4%
of which:											
Administrative fees	1.1	0.4	0.2	2.1	25.5%	1.1%	1.6	1.6	1.7	-6.7%	1.7%
Communication	0.9	0.9	0.9	1.0	2.9%	1.0%	1.2	1.3	1.4	11.7%	1.4%
Computer services	8.6	12.9	10.2	14.4	18.6%	13.2%	14.5	15.1	15.4	2.4%	15.8%
Consultants: Business and advisory services	15.4	1.2	2.9	0.1	-79.0%	5.7%	0.0	1.5	0.6	60.4%	0.7%
Travel and subsistence	3.9	3.4	4.2	6.3	17.2%	5.1%	3.9	3.7	3.8	-15.5%	4.0%
Venues and facilities	0.8	1.2	2.7	2.6	51.4%	2.1%	0.9	1.0	1.0	-27.3%	1.0%
Transfers and subsidies	2.5	0.4	0.4	0.4	-47.1%	1.1%	0.5	0.5	0.5	11.0%	0.5%
Foreign governments and international organisations	0.3	0.4	0.4	0.4	4.7%	0.4%	0.5	0.5	0.5	11.0%	0.5%
Households	2.2	–	–	–	-100.0%	0.6%	–	–	–	–	–
Payments for capital assets	4.0	0.2	0.2	0.2	-62.4%	1.4%	0.2	0.2	0.2	3.4%	0.2%
Machinery and equipment	0.2	0.2	0.2	0.2	2.1%	0.3%	0.2	0.2	0.2	3.4%	0.2%
Software and other intangible assets	3.8	–	–	–	-100.0%	1.1%	–	–	–	–	–
Payments for financial assets	0.0	0.0	0.0	–	-100.0%	0.0%	–	–	–	–	–
Total	97.7	80.8	79.9	89.8	-2.8%	100.0%	90.8	95.8	97.6	2.8%	100.0%
Proportion of total programme expenditure to vote expenditure	18.9%	15.9%	15.7%	15.9%	–	–	15.2%	15.6%	15.4%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	2.2	–	–	–	-100.0%	0.6%	–	–	–	–	–
Employee social benefits	2.2	–	–	–	-100.0%	0.6%	–	–	–	–	–
Foreign governments and international organisations											
Current	0.3	0.4	0.4	0.4	4.7%	0.4%	0.5	0.5	0.5	11.0%	0.5%
Organisation for Economic Cooperation and Development	0.3	0.4	0.4	0.4	4.7%	0.4%	0.5	0.5	0.5	11.0%	0.5%

Personnel information

Table 11.11 Negotiations, Labour Relations and Remuneration Management personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual		Revised estimate			Medium-term expenditure estimate												
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29	
Negotiations, Labour Relations and Remuneration Management			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	72	3	72	57.3	0.8	71	59.6	0.8	74	66.5	0.9	73	69.3	0.9	71	71.3	1.0	0.4%	100.0%
1 – 6	11	–	11	4.2	0.4	10	4.0	0.4	10	4.2	0.4	10	4.4	0.4	10	4.7	0.5	–	13.8%
7 – 10	17	2	17	11.5	0.7	16	11.1	0.7	16	11.7	0.7	16	12.3	0.8	16	13.0	0.8	–	21.6%
11 – 12	24	–	24	19.3	0.8	25	21.0	0.8	25	22.1	0.9	24	22.5	0.9	24	23.8	1.0	–1.2%	33.3%
13 – 16	20	1	20	22.2	1.1	20	23.5	1.2	23	28.5	1.2	23	30.0	1.3	22	29.8	1.4	2.7%	31.2%

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

2. Rand million.

Programme 4: e-Government Services and Information Management

Programme purpose

Manage, oversee and facilitate ICT governance, e-enablement, ICT infrastructure, information and knowledge management, and innovation in the public service. Coordinate and facilitate ICT stakeholder management.

Objectives

- Contribute to improving the implementation of administrative policies on an ongoing basis by:
 - monitoring and reporting on the implementation of the department's ICT policies and management directives
 - reporting to the director-general on the digital maturity of public service departments
 - monitoring the compliance of national and provincial departments with the public service data governance framework.

Subprogrammes

- Management: e-Government Services and Information Management* provides administrative support and management to the programme.
- e-Enablement and ICT Service Infrastructure Management* manages, develops and monitors the implementation of policies and programmes for e-services and ICT infrastructure.
- Information and Stakeholder Management* manages, develops and monitors the implementation of policies and programmes for information management, data and information archiving, and coordinates and facilitates ICT stakeholder management.
- ICT Governance and Management* manages, develops and monitors the implementation of policies and programmes for ICT enterprise architecture, ICT risk, security standards, business continuity and service management.
- Knowledge Management and Innovation* manages, develops and monitors the implementation of policies and programmes for knowledge management and innovation.

Expenditure trends and estimates

Table 11.12 e-Government Services and Information Management 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Management: e-Government Services and Information Management	3.9	3.9	3.0	3.5	-3.5%	16.6%	4.1	4.2	4.4	7.8%	14.3%
e-Enablement and ICT Service Infrastructure Management	7.1	3.2	3.6	5.1	-10.6%	22.1%	5.9	6.1	6.3	7.4%	20.4%
Information and Stakeholder Management	2.6	2.2	2.7	3.4	9.8%	12.8%	3.9	4.1	4.2	7.2%	13.7%
ICT Governance and Management	7.6	6.5	7.1	8.2	2.4%	34.1%	10.3	10.7	11.1	10.9%	36.0%
Knowledge Management and Innovation	3.8	2.6	2.4	3.6	-2.1%	14.4%	4.5	4.6	4.8	10.4%	15.6%
Total	25.1	18.4	18.8	23.8	-1.7%	100.0%	28.6	29.8	30.9	9.1%	100.0%
Change to 2025 Budget estimate				–			2.7	2.6	2.5		
Economic classification											
Current payments	24.9	18.2	18.8	23.7	-1.6%	99.5%	28.5	29.7	30.8	9.1%	99.7%
Compensation of employees	19.5	16.4	17.2	21.2	2.9%	86.4%	25.2	26.3	27.3	8.7%	88.3%
Goods and services	5.4	1.9	1.5	2.5	-22.7%	13.0%	3.3	3.4	3.6	13.0%	11.5%
of which:											
Communication	0.2	0.2	0.2	0.3	8.7%	1.1%	0.4	0.5	0.5	15.3%	1.5%
Computer services	0.1	1.0	0.2	0.2	14.4%	1.9%	1.1	1.1	1.3	86.5%	4.0%
Consumables: Stationery, printing and office supplies	0.1	0.0	0.0	0.1	-1.4%	0.3%	0.2	0.3	0.3	32.6%	0.8%
Travel and subsistence	0.8	0.4	0.3	0.9	3.6%	2.8%	1.0	1.0	0.9	0.9%	3.3%
Training and development	0.2	0.1	0.1	0.5	37.5%	1.1%	0.1	0.1	0.1	-36.6%	0.4%
Venues and facilities	0.2	0.0	0.3	0.1	-31.4%	0.7%	0.1	0.1	0.1	14.5%	0.4%
Transfers and subsidies	0.1	–	–	–	-100.0%	0.2%	–	–	–	–	–
Households	0.1	–	–	–	-100.0%	0.2%	–	–	–	–	–
Payments for capital assets	0.0	0.0	0.1	0.1	18.2%	0.2%	0.1	0.1	0.1	6.6%	0.3%
Machinery and equipment	0.0	0.0	0.1	0.1	18.2%	0.2%	0.1	0.1	0.1	6.6%	0.3%
Payments for financial assets	0.0	0.1	–	–	-100.0%	0.1%	–	–	–	–	–
Total	25.1	18.4	18.8	23.8	-1.7%	100.0%	28.6	29.8	30.9	9.1%	100.0%
Proportion of total programme expenditure to vote expenditure	4.9%	3.6%	3.7%	4.2%	–	–	4.8%	4.8%	4.9%	–	–

Table 11.12 e-Government Services and Information Management expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	0.1	–	–	–	-100.0%	0.2%	–	–	–	–	–
Employee social benefits	0.1	–	–	–	-100.0%	0.2%	–	–	–	–	–

Personnel information

Table 11.13 e-Government Services and Information Management personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment															Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29		
e-Government Services and Information Management		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	26	—	26	17.2	0.7	27	19.5	0.7	33	25.2	0.8	33	26.3	0.8	32	27.3	0.9	4.9%	100.0%
1 – 6	2	—	2	0.9	0.4	2	0.9	0.5	2	1.0	0.5	1	0.7	0.5	0	0.3	0.5	-37.1%	4.0%
7 – 10	5	—	5	2.9	0.6	5	2.9	0.6	5	3.0	0.7	5	3.2	0.7	5	3.4	0.7	—	14.3%
11 – 12	8	—	8	3.6	0.5	8	3.9	0.5	11	7.1	0.6	11	7.4	0.6	11	7.8	0.7	12.8%	35.4%
13 – 16	11	—	11	9.9	0.9	13	11.8	0.9	15	14.2	0.9	15	15.0	1.0	15	15.8	1.0	5.5%	46.3%

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

2. Rand million.

Programme 5: Government Service Access and Improvement

Programme purpose

Manage, oversee and facilitate service access, operations management and service delivery improvement in the public service. Coordinate and facilitate citizen relations and public participation programmes.

Objectives

- Contribute to improving the stability of the public service over the medium term by improving the implementation of the batho pele programme through monitoring national and provincial departments' implementation of the revised batho pele strategy.
- Promote good governance and improved trust in government and government services over the medium term by:
 - monitoring and reporting on the implementation of the African Peer Review Mechanism's national action plan
 - reviewing and updating the integrated service delivery improvement policy through engagements with stakeholders in the public service.

Subprogrammes

- Management: Government Service Access and Improvement* provides administrative support and management to the programme.
- Operations Management* manages, develops and monitors the implementation of policies and programmes related to service delivery mechanisms and business process management.
- Service Delivery Improvement, Citizen Relations and Public Participation* manages and facilitates the development and implementation of social compacts and the complaints management policy, and manages and coordinates citizen relations and public participation programmes.

- *Service Access* manages, develops and monitors the implementation of policies and programmes related to service planning, and manages and coordinates service centres and frontline service delivery programmes and interventions.
- *International Cooperation and Stakeholder Relations* establishes and manages the department's bilateral, multilateral and institutional relations and cooperation programmes with international organisations, including the African Peer Review Mechanism and the open government partnership project.
- *Centre for Public Service Innovation* facilitates transfer payments to the Centre for Public Service Innovation, which seeks to unlock innovation in the public sector and create an enabling environment for improved and innovative service delivery through activities targeted at capacity development.

Expenditure trends and estimates

Table 11.14 Government Service Access and Improvement 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Management: Government Service Access and Improvement	3.4	3.6	3.8	4.1	6.5%	3.6%	4.1	4.3	4.5	2.9%	3.6%
Operations Management	13.5	12.8	13.1	15.0	3.7%	13.1%	14.5	15.4	15.8	1.8%	12.7%
Service Delivery Improvement, Citizen Relations and Public Participation	13.5	13.1	10.8	13.5	—	12.2%	16.0	17.6	18.6	11.3%	14.5%
Service Access	21.4	15.2	13.6	12.9	-15.6%	15.2%	14.4	15.1	15.6	6.7%	12.5%
International Cooperation and Stakeholder Relations	12.6	9.6	8.9	10.2	-6.7%	10.0%	12.7	13.3	13.8	10.6%	11.0%
Centre for Public Service Innovation	45.0	45.9	47.9	51.2	4.4%	45.9%	53.6	54.8	56.5	3.3%	45.7%
Total	109.4	100.1	98.1	106.9	-0.8%	100.0%	115.4	120.5	124.9	5.3%	100.0%
Change to 2025 Budget estimate				—			1.5	1.1	0.2		
Economic classification											
Current payments	61.3	51.0	47.3	52.5	-5.0%	51.2%	58.6	62.2	64.9	7.3%	51.5%
Compensation of employees	47.8	43.7	40.1	41.8	-4.4%	41.8%	45.8	47.8	49.5	5.8%	39.6%
Goods and services	13.5	7.3	7.2	10.8	-7.2%	9.3%	12.8	14.5	15.4	12.7%	11.8%
of which:						—					—
Communication	0.8	0.7	0.6	0.7	-4.8%	0.7%	0.9	1.1	1.1	17.8%	0.9%
Consultants: Business and advisory services	1.1	0.2	1.0	0.5	-22.0%	0.7%	1.3	1.4	1.5	40.2%	1.2%
Contractors	0.4	0.2	0.3	0.7	20.3%	0.4%	0.7	0.9	0.7	—	0.6%
Operating leases	0.7	0.7	0.8	0.9	7.5%	0.8%	1.3	1.4	1.4	16.8%	1.1%
Travel and subsistence	6.3	2.1	2.5	3.7	-16.4%	3.5%	3.8	4.5	4.4	5.6%	3.5%
Venues and facilities	0.8	1.0	0.4	0.7	-2.3%	0.7%	1.0	1.2	1.5	27.1%	1.0%
Transfers and subsidies	47.6	48.2	50.7	54.3	4.4%	48.4%	56.8	58.1	60.0	3.4%	48.5%
Departmental agencies and accounts	45.0	45.9	47.9	51.2	4.4%	45.9%	53.6	54.8	56.5	3.3%	45.7%
Foreign governments and international organisations	2.1	2.3	2.7	3.0	13.1%	2.5%	3.2	3.3	3.5	4.3%	2.8%
Households	0.5	—	—	—	-100.0%	0.1%	—	—	—	—	—
Payments for capital assets	0.4	0.5	0.1	0.1	-32.6%	0.3%	0.1	0.1	0.1	-12.0%	0.1%
Machinery and equipment	0.4	0.5	0.1	0.1	-32.6%	0.3%	0.1	0.1	0.1	-12.0%	0.1%
Payments for financial assets	0.1	0.4	0.0	—	-100.0%	0.1%	—	—	—	—	—
Total	109.4	100.1	98.1	106.9	-0.8%	100.0%	115.4	120.5	124.9	5.3%	100.0%
Proportion of total programme expenditure to vote expenditure	21.2%	19.7%	19.2%	18.9%	—	—	19.3%	19.6%	19.7%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.5	—	—	—	-100.0%	0.1%	—	—	—	—	—
Employee social benefits	0.5	—	—	—	-100.0%	0.1%	—	—	—	—	—
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	45.0	45.9	47.9	51.2	4.4%	45.9%	53.6	54.8	56.5	3.3%	45.7%
Centre for Public Service Innovation	45.0	45.9	47.9	51.2	4.4%	45.9%	53.6	54.8	56.5	3.3%	45.7%
Foreign governments and international organisations											
Current	2.1	2.3	2.7	3.0	13.1%	2.5%	3.2	3.3	3.5	4.3%	2.8%
African Association for Public Administration and Management	0.4	0.4	0.4	0.4	2.4%	0.4%	0.4	0.4	0.4	4.6%	0.4%
Open Government Partnership	1.7	1.9	2.3	2.6	15.4%	2.0%	2.7	2.8	2.9	4.3%	2.3%
International Institute of Administrative Sciences	0.1	0.1	0.1	0.1	3.9%	0.1%	0.1	0.1	0.1	4.4%	0.1%

Personnel information

Table 11.15 Government Service Access and Improvement personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment															Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
Government Service Access and Improvement			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	45	4	45	40.1	0.9	41	39.6	1.0	45	45.8	1.0	44	47.8	1.1	44	49.5	1.1	2.0%	100.0%
1 – 6	5	–	5	2.1	0.4	4	1.8	0.4	4	1.8	0.5	4	1.9	0.5	4	2.1	0.5	–	9.1%
7 – 10	8	3	8	5.3	0.7	7	5.0	0.7	7	5.3	0.8	7	5.6	0.8	7	5.9	0.9	–	15.5%
11 – 12	14	1	14	10.6	0.8	14	11.2	0.8	15	13.6	0.9	15	13.8	0.9	15	14.6	1.0	2.3%	34.2%
13 – 16	18	–	18	22.2	1.2	16	21.6	1.3	18	25.0	1.4	18	26.4	1.4	18	26.9	1.5	3.0%	41.2%

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

2. Rand million.

Centre for Public Service Innovation

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	27.9	1.1	0.3	29.3	29.5	30.5
Public Sector Innovation	24.0	–	0.3	24.3	25.3	26.1
Total expenditure estimates	52.0	1.1	0.6	53.6	54.8	56.5

Executive authority: Minister for Public Service and Administration
 Accounting officer: Chief Executive Officer of the Centre for Public Service Innovation
 Website: www.cpsi.co.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.

Department purpose

Facilitate the unearthing, development and practical implementation of innovative solutions within and throughout the public service.

Mandate

In terms of section 3(1)(i) of the Public Service Act (1994), the Minister for Public Service and Administration is responsible for establishing norms and standards relating to transformation, reform and innovation to improve the effectiveness and efficiency of the public service and its delivery of services to the public. The Centre for Public Service Innovation is tasked by the minister to entrench a culture and practice of innovation in the public service.

Selected performance indicators

Table 1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of innovation research and development initiatives undertaken per year	Public Sector Innovation	An ethical, capable and professional public service	4	4	5	6	6	6	6
Number of innovative solutions replicated in the public sector per year	Public Sector Innovation		2	2	2	4	2	2	2
Number of knowledge platforms sustained to nurture an enabling environment for innovation in the public sector per year	Public Sector Innovation		11	9	9	9	10	10	10
Number of institutions supported on innovation per year	Public Sector Innovation		– ¹	– ¹	– ¹	– ¹	2	2	2

1. No historical data available as this is a new indicator.

Expenditure overview

Over the medium term, the department aims to use innovation to unearth, pilot, test, replicate and offer solutions to service delivery challenges. The department's services require activities and outputs aligned with an innovation life cycle. As such, research activities and the subsequent development of creative solutions underpin its work as a development partner and demonstrator of innovation. To increase efficiency, effectiveness and reach, the department also invests in providing institutional support and facilitating the replication of inventive solutions unearthed through its various platforms, partnerships and collaborations.

The process of developing innovative solutions involves investigating challenges and finding or creating a prototype, approach, model, service or product for further testing, piloting and replication. Accordingly, in 2026/27, the department plans to manage 6 research and development initiatives, such as supporting initiatives to develop digital skills among young people, including hackathons, and the development of other web-based solutions. These and other related activities will be carried out through an allocation of R23.3 million over the MTEF period in the *Research and Development* subprogramme in the *Public Sector Innovation* programme, which has a budget of R75.7 million over the next 3 years.

As part of its efforts to entrench a culture of innovation in the public sector, the department will continue to unearth existing innovation and maintain knowledge-sharing platforms. It plans to coordinate 10 innovation knowledge platforms per year over the medium term that share creative approaches, solutions and models across all spheres of government. These activities are allocated R31.8 million over the period ahead in the *Enabling Environment and Stakeholder Management* subprogramme in the *Public Sector Innovation* programme.

The department will also continue to focus on replicating innovative solutions to improve service delivery in targeted government sectors. In doing so, it plans to replicate 2 innovative solutions per year over the medium term. These initiatives are allocated R20.6 million over the period ahead and will be carried out in the *Institutional Support and Replication* subprogramme in the *Public Sector Innovation* programme.

The department's total budget is set to increase at an average annual rate of 3.3 per cent, from R51.2 million in 2025/26 to R56.5 million in 2028/29. Compensation of employees accounts for an estimated 62.3 per cent (R102.7 million) of projected spending over the period ahead, increasing at an average annual rate of 4.1 per cent.

Expenditure trends and estimates

Table 2 Expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Public Sector Innovation											
Programme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	20.4	20.5	20.3	27.1	9.9%	49.8%	29.3	29.5	30.5	3.9%	54.1%
Programme 2	20.1	23.7	21.4	24.1	6.2%	50.2%	24.3	25.3	26.1	2.7%	45.9%
Subtotal	40.5	44.3	41.8	51.2	8.1%	100.0%	53.6	54.8	56.5	3.3%	100.0%
Total	40.5	44.3	41.8	51.2	8.1%	100.0%	53.6	54.8	56.5	3.3%	100.0%
Change to 2025				–			1.0	(0.2)	(1.0)		
Budget estimate											
Economic classification											
Current payments	38.2	41.7	40.1	50.4	9.6%	95.9%	52.0	54.1	55.8	3.5%	98.1%
Compensation of employees	20.7	23.0	25.3	31.4	15.0%	56.5%	32.9	34.4	35.4	4.1%	62.3%
Goods and services ¹	17.6	18.7	14.8	18.9	2.5%	39.4%	19.1	19.7	20.3	2.4%	35.9%
of which:											
Audit costs: External	1.2	1.1	1.1	1.4	5.5%	2.7%	1.3	1.4	1.4	-0.5%	2.5%
Computer services	2.0	3.0	2.7	2.4	5.3%	5.7%	2.9	2.9	3.0	7.5%	5.3%
Consumable supplies	1.1	1.7	0.8	1.2	4.5%	2.7%	1.1	1.2	1.2	0.5%	2.1%
Operating leases	2.1	2.3	2.4	2.9	11.1%	5.5%	3.9	4.1	4.2	13.1%	7.4%
Travel and subsistence	3.3	3.2	2.7	2.8	-4.8%	6.8%	2.6	2.7	2.7	-1.2%	4.9%
Venues and facilities	1.4	1.6	1.6	1.7	5.6%	3.5%	1.7	1.7	1.8	1.2%	3.1%
Transfers and subsidies¹	–	0.0	–	–	0.0%	0.0%	1.1	–	–	0.0%	0.6%
Households	–	0.0	–	–	0.0%	0.0%	1.1	–	–	0.0%	0.6%
Payments for capital assets	2.3	2.6	1.6	0.8	-29.0%	4.1%	0.6	0.7	0.7	-4.0%	1.2%
Machinery and equipment	2.0	2.6	0.6	0.8	-26.2%	3.4%	0.6	0.7	0.7	-4.0%	1.2%
Software and other intangible assets	0.3	–	1.0	–	-100.0%	0.7%	–	–	–	0.0%	0.0%
Total	40.5	44.3	41.8	51.2	8.1%	100.0%	53.6	54.8	56.5	3.3%	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 Transfers and subsidies trends and estimates

				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome							Medium-term expenditure estimate				
R thousand	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	–	45	–	–	–	100.0%	1 052	–	–	–	100.0%
Employee social benefits	–	45	–	–	–	100.0%	–	–	–	–	–
Early retirement and voluntary exit programmes	–	–	–	–	–	–	1 052	–	–	–	100.0%
Total	–	45	–	–	–	100.0%	1 052	–	–	–	100.0%

Personnel information

Table 4 Personnel numbers and cost by salary level and programme¹

Programmes																
1. Administration																
2. Public Sector Innovation																
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate							
			2024/25			2025/26			2026/27		2027/28		2028/29			
Centre for Public Service Innovation			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	33	2	32	25.3	0.8	40	28.6	0.7	43	32.9	0.8	47	34.4	0.7		
1 – 6	8	2	8	1.9	0.2	13	3.1	0.2	14	3.2	0.2	17	3.9	0.2	12.0%	35.1%
7 – 10	7	–	6	4.2	0.7	8	5.9	0.7	8	5.9	0.7	8	5.9	0.7	–	18.2%
11 – 12	11	–	11	10.1	0.9	12	10.5	0.9	13	11.2	0.9	13	12.0	0.9	5.7%	28.8%
13 – 16	6	–	6	9.1	1.4	6	9.1	1.4	8	12.6	1.5	8	12.6	1.5	9.6%	18.0%
Programme	33	2	32	25.3	0.8	40	28.6	0.7	43	32.9	0.8	47	34.4	0.7	7.4%	100.0%
Programme 1	16	2	16	10.7	0.7	23	13.2	0.6	25	16.8	0.7	28	17.5	0.6	9.8%	59.9%
Programme 2	17	–	16	14.6	0.9	17	15.4	0.9	18	16.1	0.9	19	16.8	0.9	4.0%	40.1%

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

2. Rand million.

Departmental receipts

Table 5 Receipts by economic classification

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
	2022/23	2023/24	2024/25					2026/27	2027/28	2028/29		
R thousand	2022/23	2023/24	2024/25	2025/26		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	4	5	73	34	34	104.1%	100.0%	7	8	9	-35.8%	100.0%
Sales of goods and services produced by department	4	5	5	3	3	-9.1%	14.7%	7	8	9	44.2%	100.0%
Other sales	4	5	5	3	3	-9.1%	14.7%	7	8	9	44.2%	100.0%
of which:						–	–				–	–
Insurance collections	4	5	5	3	3	-9.1%	14.7%	7	8	9	44.2%	100.0%
Interest, dividends and rent on land	–	–	–	1	1	–	0.9%	–	–	–	-100.0%	–
Interest	–	–	–	1	1	–	0.9%	–	–	–	-100.0%	–
Transactions in financial assets and liabilities	–	–	68	30	30	–	84.5%	–	–	–	-100.0%	–
Total	4	5	73	34	34	104.1%	100.0%	7	8	9	-35.8%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Executive Support	1.8	2.3	2.5	5.5	45.3%	13.7%	5.7	5.9	6.1	3.4%	19.8%
Corporate Services	12.5	11.8	11.3	13.7	3.2%	55.7%	14.6	15.3	15.8	4.7%	51.1%
Office of the Chief Financial Officer	6.1	6.5	6.5	7.9	8.8%	30.5%	9.0	8.3	8.6	2.9%	29.1%
Total	20.4	20.5	20.3	27.1	9.9%	100.0%	29.3	29.5	30.5	3.9%	100.0%
Change to 2025 Budget estimate				–			1.8	0.8	0.5		
Economic classification											
Current payments	18.4	18.3	18.7	26.6	13.1%	92.7%	27.9	29.1	30.0	4.2%	97.6%
Compensation of employees	9.3	9.7	10.7	16.0	20.0%	51.7%	16.8	17.5	18.1	4.1%	58.7%
Goods and services	9.1	8.6	8.0	10.5	5.0%	41.0%	11.2	11.6	12.0	4.4%	38.9%
of which:						–					–
Audit costs: External	1.2	1.1	1.1	1.4	5.5%	5.5%	1.3	1.4	1.4	-0.5%	4.6%
Computer services	2.0	2.9	2.6	2.2	3.1%	11.1%	2.9	2.8	2.9	8.8%	9.5%
Consultants: Business and advisory services	1.3	0.9	0.6	0.6	-23.5%	3.9%	0.6	0.6	0.6	3.2%	2.1%
Operating leases	2.1	2.3	2.4	2.9	11.1%	11.0%	3.9	4.1	4.2	13.1%	13.6%
Travel and subsistence	0.4	0.4	0.4	0.5	10.5%	1.8%	0.5	0.5	0.5	0.9%	1.7%
Training and development	0.2	0.2	0.3	0.1	-10.6%	0.9%	0.4	0.4	0.4	36.9%	1.2%
Transfers and subsidies	–	0.0	–	–	–	0.0%	1.1	–	–	–	1.2%
Households	–	0.0	–	–	–	0.0%	1.1	–	–	–	1.2%
Payments for capital assets	2.1	2.2	1.6	0.6	-34.6%	7.3%	0.3	0.4	0.4	-10.2%	1.3%
Machinery and equipment	1.8	2.2	0.6	0.6	-31.6%	5.9%	0.3	0.4	0.4	-10.2%	1.3%
Software and other intangible assets	0.3	–	1.0	–	-100.0%	1.4%	–	–	–	–	–
Total	20.4	20.5	20.3	27.1	9.9%	100.0%	29.3	29.5	30.5	3.9%	100.0%
Proportion of total programme expenditure to vote expenditure	50.4%	46.4%	48.7%	53.0%	–	–	54.7%	53.8%	53.9%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	–	0.0	–	–	–	–	1.1	–	–	–	1.2%
Employee social benefits	–	0.0	–	–	–	–	–	–	–	–	–
Early retirement and voluntary exit programmes	–	–	–	–	–	–	1.1	–	–	–	1.2%

Personnel information

Table 7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate							
			2024/25			2025/26			2026/27			2027/28				
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	2025/26 - 2028/29	2026/27 - 2028/29
Administration																
Salary level	16	2	16	10.7	0.7	23	13.2	0.6	25	16.8	0.7	28	17.5	0.6	9.8%	100.0%
1 – 6	7	2	7	1.6	0.2	12	2.8	0.2	13	2.8	0.2	16	3.6	0.2	12.9%	55.0%
7 – 10	3	—	3	2.7	0.9	4	4.0	1.0	4	4.0	1.0	4	4.0	1.0	—	14.4%
11 – 12	5	—	5	4.2	0.8	5	4.2	0.8	5	4.2	0.8	5	4.2	0.8	—	18.1%
13 – 16	1	—	1	2.2	1.5	1	2.2	1.5	3	5.7	1.6	3	5.7	1.6	33.4%	12.5%

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

2. Rand million.

Programme 2: Public Sector Innovation

Programme purpose

Drive service delivery innovation in the public sector in line with government priorities.

Objectives

- Contribute to improving the delivery of public services by:
 - developing innovative solutions to address service delivery challenges on an ongoing basis
 - investigating service delivery challenges to identify innovative solutions for possible development, adaptation, piloting and/or replication, in partnership with relevant stakeholders, on an ongoing basis
 - supporting the development of innovation and digital skills in the public sector annually
 - hosting knowledge platforms to unearth, demonstrate, share, encourage and award innovation in the public sector annually.

Subprogrammes

- Research and Development* establishes evidence and maintains the knowledge base in support of the programme to inform the selection, development, testing and piloting of potential innovative models and solutions.
- Institutional Support and Replication* facilitates institutional support for, and the demonstration, replication and mainstreaming of, innovative solutions for the public sector.
- Enabling Environment and Stakeholder Management* nurtures and sustains an enabling environment, entrenches a culture and practice of innovation in the public sector through creative platforms and products, and develops and maintains partnerships and stakeholder relations to enhance collaboration.

Expenditure trends and estimates

Table 8 Public Sector Innovation expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Research and Development	5.5	7.5	6.5	7.2	9.4%	29.9%	7.5	7.8	8.0	3.6%	30.8%
Institutional Support and Replication	5.3	5.5	5.4	7.0	9.9%	25.9%	6.6	6.9	7.1	0.3%	27.2%
Enabling Environment and Stakeholder Management	9.3	10.7	9.6	9.8	1.8%	44.2%	10.2	10.6	11.0	3.7%	42.0%
Total	20.1	23.7	21.4	24.1	6.2%	100.0%	24.3	25.3	26.1	2.7%	100.0%
Change to 2025 Budget estimate				–			(0.9)	(1.1)	(1.5)		
Economic classification											
Current payments	19.9	23.4	21.4	23.8	6.2%	99.0%	24.0	25.0	25.7	2.6%	98.8%
Compensation of employees	11.4	13.3	14.6	15.4	10.6%	61.3%	16.1	16.8	17.4	4.1%	66.5%
Goods and services	8.5	10.0	6.8	8.4	-0.3%	37.7%	7.9	8.2	8.4	-0.1%	32.3%
of which:						–					–
Advertising	0.1	0.8	0.5	0.6	70.5%	2.2%	0.6	0.6	0.7	3.4%	2.4%
Consultants: Business and advisory services	0.8	0.9	0.0	0.2	-40.3%	2.2%	0.4	0.4	0.4	30.7%	1.5%
Contractors	1.1	1.2	1.0	0.9	-4.2%	4.6%	0.8	0.9	0.9	-0.1%	3.5%
Consumable supplies	0.7	1.5	0.6	1.0	11.5%	4.4%	1.0	1.0	1.0	0.5%	4.0%
Travel and subsistence	2.9	2.9	2.4	2.3	-7.1%	11.7%	2.1	2.2	2.2	-1.6%	8.6%
Venues and facilities	1.4	1.5	1.6	1.7	6.6%	6.9%	1.7	1.7	1.7	1.3%	6.7%
Transfers and subsidies	–	0.0	–	–	–	0.0%	–	–	–	–	–
Households	–	0.0	–	–	–	0.0%	–	–	–	–	–
Payments for capital assets	0.2	0.3	0.0	0.2	0.1%	1.0%	0.3	0.3	0.3	8.1%	1.2%
Machinery and equipment	0.2	0.3	0.0	0.2	0.1%	1.0%	0.3	0.3	0.3	8.1%	1.2%
Total	20.1	23.7	21.4	24.1	6.2%	100.0%	24.3	25.3	26.1	2.7%	100.0%
Proportion of total programme expenditure to vote expenditure	49.6%	53.6%	51.3%	47.0%	–	–	45.3%	46.2%	46.1%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	–	0.0	–	–	–	–	–	–	–	–	–
Employee social benefits	–	0.0	–	–	–	–	–	–	–	–	–

Public Service Commission

Budget summary

	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
R million						
MTEF allocation						
Administration	188.8	2.3	0.1	191.2	197.9	204.6
Leadership and Management Practices	29.0	–	–	29.0	30.3	31.2
Monitoring and Evaluation	22.7	–	–	22.7	23.7	24.0
Integrity and Anti-corruption	38.8	–	–	38.8	40.6	41.8
Provincial Coordination	72.2	–	–	72.2	75.4	78.1
Total expenditure estimates	351.4	2.3	0.1	353.8	367.7	379.7

Accounting officer Director-General of the Public Service Commission

Website www.psc.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

Promote constitutional values and the principles of public administration in the public service.

Mandate

The Public Service Commission is an independent institution established in terms of chapter 10 of the Constitution. It derives its mandate from sections 195 and 196 of the Constitution, which set out the values and principles governing public administration. The commission is vested with custodial oversight responsibilities for the public service and, as such, monitors, evaluates and investigates public administration practices. It has the power to issue directives on compliance with personnel procedures relating to recruitment, transfers, promotions and dismissals.

Selected performance indicators

Table 12.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of grievances finalised within 150 days per year	Leadership and Management Practices	An ethical, capable and professional public service	86% (362/423)	85% (387/453)	91% (306/338)	80%	80%	80%	80%
Number of reports on leadership and human resource management practices developed per year	Leadership and Management Practices		3	5	3	2	1	1	1
Number of reports on the management of grievance in the public service produced per year	Leadership and Management Practices		3	3	3	3	3	3	3
Number of promotional engagements on constitutional values and principles held per year	Integrity and Anti-corruption		20	29	34	30	30	30	30
Percentage of early resolution complaints finalised within 6 months per year	Integrity and Anti-corruption		— ¹	— ¹	87% (255/294)	85%	85%	85%	85%
Percentage of complex complaints finalised per year	Integrity and Anti-corruption		— ¹	— ¹	100% (60)	75%	75%	75%	75%

1. No historical data available.

Expenditure overview

Over the MTEF period, the commission will continue to focus on promoting the constitutional values and principles governing public administration, investigating grievances and making recommendations on appropriate remedial actions and promoting professional ethics in the public service. The commission's total

expenditure is expected to increase from R317.8 million in 2025/26 to R379.7 million in 2028/29, at an average annual rate of 6.1 per cent. Compensation of employees constitutes an estimated 78 per cent (R859.3 million) of the commission's total allocation over the MTEF period.

Promoting constitutional values and principles

The expanding mandate and increased expectations associated with the commission position it as a key contributor to public sector reform initiatives. Over the medium term, the commission will assess the performance of government departments and their compliance with constitutional values and principles, and coordinate key stakeholders for the implementation of the national framework for the professionalisation of the public service. An allocation of R70.4 million over the medium term in the *Monitoring and Evaluation* programme will support these activities.

Investigating grievances

Over the medium term, the commission will focus on investigating grievances, conducting proactive engagements with selected departments and advocating identified labour relations matters. The commission aims to finalise 80 per cent of referred grievances within 150 days of receipt of a grievance per year. These activities are budgeted for in the *Leadership and Management Practices* programme, which is allocated R90.5 million over the next 3 years.

Promoting professional ethics in the public service

The commission is a leading player in promoting an ethical public service through its efforts to institutionalise constitutional values and principles in the public service. It does so by promoting ethical conduct, integrity, professionalism and service delivery through workshops and engagements with departments at the national and provincial levels. Over the medium term, the commission will continue to investigate complaints received through the national anti-corruption hotline, emails, formal correspondence or through its own initiative. These activities are supported through an allocation of R121.2 million over the MTEF period in the *Integrity and Anti-corruption* programme.

Expenditure trends and estimates

Table 12.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Leadership and Management Practices											
3. Monitoring and Evaluation											
4. Integrity and Anti-corruption											
5. Provincial Coordination											
Programme					Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Adjusted appropriation							
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	127.9	136.9	137.2	155.8	6.8%	47.1%	191.2	197.9	204.6	9.5%	53.9%
Programme 2	25.9	29.8	28.3	30.2	5.3%	9.6%	29.0	30.3	31.2	1.1%	8.2%
Programme 3	21.3	23.2	23.3	24.2	4.2%	7.8%	22.7	23.7	24.0	-0.2%	6.4%
Programme 4	34.1	37.7	34.0	33.5	-0.5%	11.8%	38.8	40.6	41.8	7.6%	11.0%
Programme 5	69.7	71.7	65.7	74.1	2.1%	23.7%	72.2	75.4	78.1	1.8%	20.5%
Subtotal	278.9	299.3	288.5	317.8	4.4%	100.0%	353.8	367.7	379.7	6.1%	100.0%
Total	278.9	299.3	288.5	317.8	4.4%	100.0%	353.8	367.7	379.7	6.1%	100.0%
Change to 2025				–			37.0	36.6	33.7		
Budget estimate											

Table 12.2 Vote expenditure trends by programme and economic classification¹ (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	275.8	293.5	286.5	314.9	4.5%	98.8%	351.4	367.0	378.9	6.4%	99.6%
Compensation of employees	206.7	227.7	219.4	243.8	5.6%	75.8%	275.0	287.4	296.9	6.8%	78.0%
Goods and services ¹	69.0	65.8	67.1	71.1	1.0%	23.1%	76.5	79.6	82.1	4.9%	21.6%
of which:											
Audit costs: External	4.2	4.6	3.9	4.6	3.2%	1.5%	3.9	4.1	4.2	-3.1%	1.1%
Communication	3.4	2.9	2.4	3.0	-4.0%	1.0%	2.6	2.7	2.7	-2.9%	0.7%
Computer services	11.4	11.0	10.1	13.4	5.5%	3.9%	14.4	15.1	15.7	5.3%	4.1%
Operating leases	20.4	19.8	28.6	26.2	8.6%	8.0%	32.5	33.8	34.9	10.1%	9.2%
Property payments	4.5	5.1	5.7	7.3	17.4%	1.9%	5.7	5.9	6.0	-6.3%	1.6%
Travel and subsistence	9.7	8.9	4.7	6.4	-13.1%	2.5%	6.5	6.7	6.9	2.6%	1.8%
Transfers and subsidies ¹	1.2	3.5	1.3	0.6	-18.1%	0.6%	2.3	0.8	0.8	7.5%	0.3%
Foreign governments and international organisations	–	0.0	0.0	0.0	0.0%	0.0%	0.0	0.0	0.0	3.6%	0.0%
Households	1.2	3.4	1.3	0.6	-19.7%	0.5%	2.3	0.7	0.7	7.7%	0.3%
Payments for capital assets	1.9	2.3	0.7	2.3	6.8%	0.6%	0.1	–	–	-100.0%	0.0%
Machinery and equipment	1.9	2.3	0.6	2.3	6.8%	0.6%	0.1	–	–	-100.0%	0.0%
Software and other intangible assets	–	–	0.1	–	0.0%	0.0%	–	–	–	0.0%	0.0%
Payments for financial assets	0.1	0.0	0.0	–	-100.0%	0.0%	–	–	–	0.0%	0.0%
Total	278.9	299.3	288.5	317.8	4.4%	100.0%	353.8	367.7	379.7	6.1%	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 12.3 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	2022/23	2023/24	2024/25								
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	1 158	3 426	1 283	600	-19.7%	98.3%	2 264	725	749	7.7%	97.0%
Employee social benefits	1 158	3 426	1 283	600	-19.7%	98.3%	697	725	749	7.7%	56.3%
Early retirement and voluntary exit programmes	–	–	–	–	–	–	1 567	–	–	–	40.7%
Foreign governments and international organisations											
Current	–	37	37	36	–	1.7%	37	39	40	3.6%	3.0%
Association of African Public Services Commissions	–	37	37	36	–	1.7%	37	39	40	3.6%	3.0%
Total	1 158	3 463	1 320	636	-18.1%	100.0%	2 301	764	789	7.5%	100.0%

Personnel information

Table 12.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																		
1. Administration																		
2. Leadership and Management Practices																		
3. Monitoring and Evaluation																		
4. Integrity and Anti-corruption																		
5. Provincial Coordination																		
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment														Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate										
		2024/25			2025/26			2026/27			2027/28			2028/29				
Public Service Commission			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	
Programme	257	8	272	219.4	0.8	272	242.3	0.9	273	275.0	1.0	271	287.4	1.1	269	296.9	1.1	-0.4%
Programme 1	101	2	103	78.5	0.8	110	90.7	0.8	115	120.9	1.1	115	126.4	1.1	115	130.8	1.1	1.5%
Programme 2	24	1	26	27.5	1.0	25	29.3	1.2	23	28.1	1.2	23	29.4	1.3	22	30.3	1.4	-3.6%
Programme 3	20	1	22	21.3	1.0	21	23.0	1.1	20	22.1	1.1	19	23.1	1.2	19	23.5	1.3	-4.1%
Programme 4	34	2	36	32.5	0.9	31	32.0	1.0	34	37.3	1.1	34	39.0	1.2	33	40.2	1.2	2.4%
Programme 5	78	2	84	59.6	0.7	85	67.2	0.8	81	66.5	0.8	81	69.5	0.9	79	72.1	0.9	-2.2%

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

2. Rand million.

Departmental receipts

Table 12.5 Departmental receipts by economic classification

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
	2022/23	2023/24	2024/25					2026/27	2027/28	2028/29		
R thousand	2022/23	2023/24	2024/25	2025/26	2025/26	2022/23 - 2025/26	2026/27 - 2028/29	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	362	375	261	83	237	-13.2%	100.0%	375	405	430	22.0%	100.0%
Sales of goods and services produced by department	117	118	113	57	120	0.8%	37.9%	165	180	190	16.6%	44.2%
Other sales	117	118	113	57	120	0.8%	37.9%	165	180	190	16.6%	44.2%
of which:												
Parking	52	54	61	25	—	-100.0%	13.5%	85	95	100	—	23.1%
Commission on insurance	65	64	52	32	120	22.7%	24.4%	80	85	90	-9.1%	21.1%
Interest, dividends and rent on land	14	24	22	10	20	12.6%	6.5%	40	45	50	35.7%	11.2%
Interest	14	24	22	10	20	12.6%	6.5%	40	45	50	35.7%	11.2%
Sales of capital assets	9	32	8	—	—	-100.0%	4.0%	10	10	10	—	2.5%
Transactions in financial assets and liabilities	222	201	118	16	97	-24.1%	51.7%	160	170	180	22.9%	42.1%
Total	362	375	261	83	237	-13.2%	100.0%	375	405	430	22.0%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 12.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	2026/27 - 2028/29	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Public Service Commission	20.6	25.0	24.5	31.2	14.9%	18.1%	64.2	67.1	69.7	30.8%	33.9%
Management	15.9	20.0	18.3	18.4	5.0%	13.0%	17.6	18.3	18.9	0.9%	9.2%
Corporate Services	29.7	28.3	24.9	29.3	-0.4%	20.1%	30.3	31.6	32.6	3.6%	15.9%
Property Management	22.4	21.5	30.7	30.1	10.4%	18.8%	33.8	35.1	36.3	6.4%	17.7%
Chief Financial Officer	39.4	42.1	38.9	46.8	5.9%	30.0%	45.3	45.6	47.0	0.2%	23.2%
Total	127.9	136.9	137.2	155.8	6.8%	100.0%	191.2	197.9	204.6	9.5%	100.0%
Change to 2025 Budget estimate				—			37.6	37.4	36.9		
Economic classification											
Current payments	125.4	133.9	136.1	153.3	6.9%	98.4%	188.8	197.1	203.8	10.0%	99.3%
Compensation of employees	70.4	80.7	78.5	90.7	8.8%	57.4%	120.9	126.4	130.8	13.0%	63.7%
Goods and services	55.0	53.2	57.6	62.5	4.4%	40.9%	67.9	70.7	73.0	5.3%	35.6%
of which:											
Audit costs: External	4.2	4.6	3.9	4.6	3.2%	3.1%	3.9	4.1	4.2	-3.1%	2.1%
Computer services	11.4	11.0	10.1	13.4	5.5%	8.2%	14.4	15.1	15.7	5.3%	7.6%
Legal services	1.1	2.5	3.2	1.6	13.6%	1.5%	2.1	2.2	2.3	14.1%	1.1%
Operating leases	19.7	18.8	27.7	25.5	9.0%	16.5%	31.4	32.7	33.8	9.8%	16.5%
Property payments	3.2	3.2	3.3	5.0	15.5%	2.6%	3.2	3.4	3.4	-11.5%	1.7%
Travel and subsistence	4.1	5.3	3.4	3.8	-2.7%	3.0%	4.1	4.2	4.3	4.6%	2.1%
Transfers and subsidies	0.8	0.9	0.4	0.4	-15.9%	0.5%	2.3	0.8	0.8	20.9%	0.6%
Foreign governments and international organisations	—	0.0	0.0	0.0	—	0.0%	0.0	0.0	0.0	3.6%	0.0%
Households	0.8	0.9	0.4	0.4	-18.2%	0.4%	2.3	0.7	0.7	22.1%	0.6%
Payments for capital assets	1.7	2.0	0.6	2.1	7.9%	1.2%	0.1	—	—	-100.0%	0.0%
Machinery and equipment	1.7	2.0	0.6	2.1	7.9%	1.1%	0.1	—	—	-100.0%	0.0%
Software and other intangible assets	—	—	0.1	—	—	0.0%	—	—	—	—	—
Payments for financial assets	0.1	0.0	0.0	—	-100.0%	0.0%	—	—	—	—	—
Total	127.9	136.9	137.2	155.8	6.8%	100.0%	191.2	197.9	204.6	9.5%	100.0%
Proportion of total programme expenditure to vote expenditure	45.9%	45.7%	47.5%	49.0%	—	—	54.0%	53.8%	53.9%	—	—

Table 12.6 Administration expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	0.8	0.9	0.4	0.4	-18.2%	0.4%	2.3	0.7	0.7	22.1%	0.6%
Employee social benefits	0.8	0.9	0.4	0.4	-18.2%	0.4%	0.7	0.7	0.7	22.1%	0.4%
Early retirement and voluntary exit programmes	–	–	–	–	–	–	1.6	–	–	–	0.3%
Foreign governments and international organisations											
Current	–	0.0	0.0	0.0	–	–	0.0	0.0	0.0	3.6%	0.0%
Association of African Public Services Commissions	–	0.0	0.0	0.0	–	–	0.0	0.0	0.0	3.6%	0.0%

Personnel information

Table 12.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Administration			103	78.5	0.8	110	90.7	0.8	115	120.9	1.1	115	126.4	1.1	115	130.8	1.1	1.5%	100.0%
Salary level	101	2																	
1 – 6	32	–	32	10.5	0.3	33	11.6	0.4	34	12.7	0.4	34	13.4	0.4	34	14.1	0.4	1.0%	29.6%
7 – 10	36	–	38	22.2	0.6	44	27.2	0.6	44	28.6	0.6	44	30.1	0.7	44	31.8	0.7	–	38.3%
11 – 12	9	–	9	8.5	1.0	8	8.3	1.0	10	30.6	3.1	10	31.2	3.1	10	12.4	1.2	7.7%	8.7%
13 – 16	24	1	23	37.1	1.6	25	43.6	1.7	27	49.0	1.8	27	51.7	1.9	27	72.5	2.7	2.6%	23.5%
Other	–	1	2	0.2	0.1	–	–	–	–	–	–	–	–	–	–	–	–	–	–

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

2. Rand million.

Programme 2: Leadership and Management Practices

Programme purpose

Promote sound public service leadership, human resource management, labour relations and labour practices.

Objectives

- Improve labour relations in the public service by investigating grievances lodged with the commission, drafting communication on emerging grievance management trends to guide the public service and conducting awareness campaigns on an ongoing basis.
- Promote effective and efficient leadership and human resource management in the public service by conducting research in these areas on an ongoing basis.

Subprogrammes

- *Labour Relations Improvement* promotes labour relations and practices through the timeous investigation of properly referred grievances and the provision of best practices in the public service.
- *Leadership and Human Resource Reviews* identifies and promotes sound human resource management and leadership practices in the public administration.
- *Programme Management: Leadership and Management Practices* provides overall management services to the programme.

Expenditure trends and estimates

Table 12.8 Leadership and Management Practices expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Labour Relations Improvement	14.3	15.4	15.3	16.1	4.2%	53.6%	15.8	16.5	17.0	1.7%	54.4%
Leadership and Human Resource Reviews	9.3	12.1	10.5	11.6	7.6%	38.1%	10.8	11.3	11.6	0.1%	37.2%
Programme Management: Leadership and Management Practices	2.3	2.3	2.4	2.5	2.5%	8.3%	2.4	2.5	2.6	2.0%	8.3%
Total	25.9	29.8	28.3	30.2	5.3%	100.0%	29.0	30.3	31.2	1.1%	100.0%
Change to 2025 Budget estimate				–			(0.0)	(0.1)	(0.5)		
Economic classification											
Current payments	25.9	29.7	28.2	30.1	5.2%	99.8%	29.0	30.3	31.2	1.2%	100.0%
Compensation of employees	25.1	29.0	27.5	29.3	5.2%	97.2%	28.1	29.4	30.3	1.2%	97.1%
Goods and services	0.7	0.7	0.7	0.8	4.2%	2.7%	0.9	0.9	0.9	2.6%	2.9%
of which:						–					–
Advertising	0.0	–	–	–	-100.0%	0.0%	0.1	0.1	0.1	–	0.3%
Catering: Departmental activities	0.1	0.1	0.0	0.0	-35.6%	0.2%	0.0	0.0	0.0	-10.9%	0.1%
Communication	0.1	0.2	0.2	0.2	17.8%	0.7%	0.2	0.2	0.2	-0.4%	0.8%
Consumables: Stationery, printing and office supplies	0.1	0.0	0.0	0.1	-29.1%	0.2%	0.0	0.0	0.0	-26.8%	0.1%
Travel and subsistence	0.2	0.2	0.2	0.5	30.1%	1.0%	0.5	0.5	0.5	-1.7%	1.6%
Operating payments	–	0.2	0.3	–	–	0.5%	0.0	0.0	0.0	–	0.1%
Transfers and subsidies	0.0	0.1	0.0	0.1	174.8%	0.2%	–	–	–	-100.0%	–
Households	0.0	0.1	0.0	0.1	174.8%	0.2%	–	–	–	-100.0%	–
Total	25.9	29.8	28.3	30.2	5.3%	100.0%	29.0	30.3	31.2	1.1%	100.0%
Proportion of total programme expenditure to vote expenditure	9.3%	10.0%	9.8%	9.5%	–	–	8.2%	8.2%	8.2%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.0	0.1	0.0	0.1	174.8%	0.2%	–	–	–	-100.0%	–
Employee social benefits	0.0	0.1	0.0	0.1	174.8%	0.2%	–	–	–	-100.0%	–

Personnel information

Table 12.9 Leadership and Management Practices personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29	
Leadership and Management Practices			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	24	1	26	27.5	1.0	25	29.3	1.2	23	28.1	1.2	23	29.4	1.3	22	30.3	1.4	-3.6%	100.0%
1 – 6	2	–	2	0.7	0.4	2	0.8	0.4	2	0.8	0.4	2	0.9	0.4	2	0.9	0.5	-0.5%	8.7%
7 – 10	2	–	3	1.3	0.5	3	1.5	0.5	3	1.5	0.5	3	1.6	0.5	3	1.7	0.6	-1.1%	13.0%
11 – 12	11	–	11	11.8	1.1	11	12.7	1.2	10	11.9	1.2	10	12.5	1.3	10	12.7	1.3	-4.6%	43.2%
13 – 16	9	–	9	13.6	1.5	9	14.4	1.6	8	13.8	1.7	8	14.3	1.8	8	15.1	1.9	-4.0%	35.1%
Other	–	1	2	0.1	0.1	–	–	–	–	–	–	–	–	–	–	–	–	–	–

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

2. Rand million.

Programme 3: Monitoring and Evaluation

Programme purpose

Establish a high standard of service delivery, monitoring and good governance in the public service.

Objective

- Improve the functionality of the public service by conducting evaluations to assess its performance and determine whether the values and principles of the public administration are being upheld on an ongoing basis.

Subprogrammes

- *Governance Monitoring* provides institutional assessments and programme evaluations that support policy and management decisions.
- *Service Delivery and Compliance Evaluations* provides participative evaluations, including evaluations of service delivery models and processes to support policy and management decisions.
- *Programme Management: Monitoring and Evaluation* provides overall management services to the programme.

Expenditure trends and estimates

Table 12.10 Monitoring and Evaluation expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Governance Monitoring	9.1	10.7	11.9	11.1	7.2%	46.5%	10.3	10.8	11.1	-0.1%	45.8%
Service Delivery and Compliance Evaluations	10.0	10.0	8.9	10.4	1.3%	42.8%	10.0	10.5	10.4	-0.2%	43.9%
Programme Management: Monitoring and Evaluation	2.3	2.5	2.5	2.6	4.7%	10.7%	2.3	2.4	2.5	-1.0%	10.4%
Total	21.3	23.2	23.3	24.2	4.2%	100.0%	22.7	23.7	24.0	-0.2%	100.0%
Change to 2025 Budget estimate				–			(0.7)	(0.8)	(1.6)		
Economic classification											
Current payments	21.1	23.1	23.3	24.2	4.6%	99.6%	22.7	23.7	24.0	-0.2%	100.0%
Compensation of employees	19.8	20.8	21.3	23.0	5.1%	92.2%	22.1	23.1	23.5	0.7%	97.8%
Goods and services	1.3	2.2	2.0	1.2	-2.9%	7.3%	0.5	0.5	0.5	-24.1%	2.2%
of which:						–					–
Administrative fees	0.0	–	–	–	-100.0%	0.0%	–	–	–	–	–
Advertising	0.0	–	–	–	-100.0%	0.0%	–	–	–	–	–
Catering: Departmental activities	0.0	0.0	0.0	–	-100.0%	0.0%	0.0	0.0	0.0	–	0.0%
Communication	0.1	0.2	0.2	0.2	9.2%	0.7%	0.2	0.2	0.2	-1.4%	0.7%
Consumables: Stationery, printing and office supplies	0.1	0.0	0.0	0.1	-7.3%	0.2%	0.0	0.0	0.0	-22.2%	0.1%
Travel and subsistence	0.7	0.7	0.3	0.5	-12.0%	2.4%	0.3	0.3	0.3	-12.0%	1.4%
Transfers and subsidies	0.2	0.2	–	0.0	-79.4%	0.4%	–	–	–	-100.0%	–
Households	0.2	0.2	–	0.0	-79.4%	0.4%	–	–	–	-100.0%	–
Total	21.3	23.2	23.3	24.2	4.2%	100.0%	22.7	23.7	24.0	-0.2%	100.0%
Proportion of total programme expenditure to vote expenditure	7.7%	7.8%	8.1%	7.6%	–	–	6.4%	6.4%	6.3%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.2	0.2	–	0.0	-79.4%	0.4%	–	–	–	-100.0%	–
Employee social benefits	0.2	0.2	–	0.0	-79.4%	0.4%	–	–	–	-100.0%	–

Personnel information

Table 12.11 Monitoring and Evaluation personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment															Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29		
Monitoring and Evaluation			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	20	1	22	21.3	1.0	21	23.0	1.1	20	22.1	1.1	19	23.1	1.2	19	23.5	1.3	-4.1%	100.0%
1 – 6	2	–	2	0.9	0.4	3	1.4	0.5	3	1.4	0.5	3	1.4	0.5	3	1.5	0.5	-3.5%	14.8%
7 – 10	3	–	4	1.5	0.4	3	1.3	0.4	3	1.3	0.4	3	1.3	0.5	3	1.4	0.5	-2.9%	14.8%
11 – 12	7	–	7	7.8	1.1	7	8.3	1.2	6	7.2	1.3	6	7.6	1.3	5	7.6	1.4	-7.9%	29.6%
13 – 16	8	–	8	11.1	1.4	8	12.0	1.5	8	12.2	1.5	8	12.8	1.6	8	13.0	1.7	-1.7%	40.8%
Other	–	1	1	0.1	0.1	–	–	–	–	–	–	–	–	–	–	–	–	–	–

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

2. Rand million.

Programme 4: Integrity and Anti-corruption

Programme purpose

Undertake public administration investigations, analyse and refer cases of alleged corruption to respective departments for investigation, and scrutinise the financial disclosure forms of senior managers to ensure an integrity-driven public service and administration.

Objectives

- Improve public administration practices by investigating appointment and procurement irregularities to promote good governance in the public service on an ongoing basis.
- Promote professional ethical conduct over the medium term by scrutinising financial disclosure forms, monitoring the implementation of the commission's recommendations on cases of financial misconduct, conducting workshops to promote and create awareness of the code of conduct, and managing the national anti-corruption hotline by referring cases to relevant departments for further investigation.

Subprogrammes

- *Public Administration Investigations* investigates and improves public administration practices, makes recommendations to departments on the promotion of good governance and issues directives on compliance with the Public Service Act (1994).
- *Professional Ethics* promotes ethical conduct among public servants through the management of the financial disclosure framework and the national anti-corruption hotline, and provides advice on professional and ethical conduct in the public service.
- *Programme Management: Integrity and Anti-corruption* provides overall management services to the programme.

Expenditure trends and estimates

Table 12.12 Integrity and Anti-corruption expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Public Administration Investigations	11.2	12.7	13.2	12.6	4.2%	35.7%	13.2	13.8	14.3	4.1%	34.1%
Professional Ethics	20.5	22.8	18.9	18.6	-3.1%	58.0%	23.1	24.2	24.9	10.2%	59.6%
Programme Management: Integrity and Anti-corruption	2.4	2.1	2.0	2.3	-2.1%	6.3%	2.4	2.6	2.6	4.8%	6.3%
Total	34.1	37.7	34.0	33.5	-0.5%	100.0%	38.8	40.6	41.8	7.6%	100.0%
Change to 2025				–			0.0	(0.0)	(0.6)		
Budget estimate											
Economic classification											
Current payments	34.0	37.1	33.5	33.5	-0.5%	99.2%	38.8	40.6	41.8	7.7%	100.0%
Compensation of employees	32.3	35.5	32.5	32.0	-0.2%	95.0%	37.3	39.0	40.2	7.8%	96.0%
Goods and services	1.7	1.6	1.0	1.5	-5.0%	4.2%	1.5	1.6	1.6	3.8%	4.0%
of which:						–					–
Administrative fees	–	0.0	–	–	–	0.0%	0.0	0.0	0.0	–	0.0%
Catering: Departmental activities	0.0	0.1	0.0	0.0	-35.9%	0.1%	0.0	0.0	0.0	30.1%	0.1%
Communication	0.3	0.4	0.4	0.4	13.5%	1.1%	0.4	0.4	0.4	-0.3%	1.1%
Consultants: Business and advisory services	0.3	0.3	0.3	0.3	-0.9%	0.8%	0.3	0.3	0.3	4.1%	0.7%
Consumables: Stationery, printing and office supplies	0.2	0.1	0.1	0.1	-28.9%	0.3%	0.1	0.1	0.0	-14.0%	0.1%
Travel and subsistence	0.7	0.5	0.2	0.7	-1.4%	1.5%	0.8	0.8	0.8	8.3%	2.0%
Transfers and subsidies	0.1	0.5	0.5	0.0	-19.7%	0.7%	–	–	–	-100.0%	–
Households	0.1	0.5	0.5	0.0	-19.7%	0.7%	–	–	–	-100.0%	–
Payments for capital assets	0.0	0.0	0.0	–	-100.0%	0.1%	–	–	–	–	–
Machinery and equipment	0.0	0.0	0.0	–	-100.0%	0.1%	–	–	–	–	–
Total	34.1	37.7	34.0	33.5	-0.5%	100.0%	38.8	40.6	41.8	7.6%	100.0%
Proportion of total programme expenditure to vote expenditure	12.2%	12.6%	11.8%	10.6%	–	–	11.0%	11.0%	11.0%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.1	0.5	0.5	0.0	-19.7%	0.7%	–	–	–	-100.0%	–
Employee social benefits	0.1	0.5	0.5	0.0	-19.7%	0.7%	–	–	–	-100.0%	–

Personnel information

Table 12.13 Integrity and Anti-corruption personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026		Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)				
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29		
Integrity and Anti-corruption		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	34	2	36	32.5	0.9	31	32.0	1.0	34	37.3	1.1	34	39.0	1.2	33	40.2	1.2	2.4%	100.0%
1 – 6	2	–	2	0.9	0.5	1	0.9	0.9	1	0.5	0.5	1	0.5	0.5	1	0.6	0.6	-0.1%	3.0%
7 – 10	16	–	16	10.0	0.6	15	9.8	0.7	16	10.8	0.7	16	11.3	0.7	16	11.9	0.8	1.5%	47.0%
11 – 12	8	–	8	9.1	1.1	7	8.3	1.2	7	8.7	1.2	7	9.2	1.3	7	9.7	1.4	–	20.8%
13 – 16	8	–	8	12.3	1.5	8	13.0	1.6	10	17.2	1.7	10	18.0	1.8	10	18.1	1.9	6.1%	29.3%
Other	–	2	2	0.2	0.1	–	–	–	–	–	–	–	–	–	–	–	–	–	–

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

2. Rand million.

Programme 5: Provincial Coordination

Programme purpose

Ensure the effective coordination of operations for the execution of the Public Service Commission's mandate at the provincial level.

Objectives

- Conduct investigative research into complaints and provide advisory services in an effort to enhance improvements to labour relations on an ongoing basis.
- Undertake provincial leadership and human resource assessments to enhance organisational capacity and effectiveness on an ongoing basis.
- Evaluate provincial service delivery, compliance and organisational performance to inform improvement interventions on an ongoing basis.
- Conduct investigations into provincial public administration practices to support accountability and good governance on an ongoing basis.
- Undertake research on ethics and promote the management of conflicts of interest to enhance integrity within provincial administrations on an ongoing basis.

Subprogramme

- *Provincial Operations* oversees the operations of the commission at the provincial level.

Expenditure trends and estimates

Table 12.14 Provincial Coordination expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Provincial Operations	69.7	71.7	65.7	74.1	2.1%	100.0%	72.2	75.4	78.1	1.8%	100.0%
Total	69.7	71.7	65.7	74.1	2.1%	100.0%	72.2	75.4	78.1	1.8%	100.0%
Change to 2025 Budget estimate				–			0.2	0.1	(0.6)		
Economic classification											
Current payments	69.4	69.7	65.3	73.8	2.1%	98.9%	72.2	75.4	78.1	1.9%	100.0%
Compensation of employees	59.1	61.6	59.6	68.7	5.2%	88.6%	66.5	69.5	72.1	1.6%	92.2%
Goods and services	10.3	8.0	5.7	5.0	-21.1%	10.3%	5.6	5.9	6.0	6.0%	7.8%
<i>of which:</i>						–					–
<i>Communication</i>	<i>0.9</i>	<i>0.7</i>	<i>0.5</i>	<i>0.8</i>	<i>-4.4%</i>	<i>1.0%</i>	<i>0.5</i>	<i>0.5</i>	<i>0.6</i>	<i>-9.8%</i>	<i>0.7%</i>
<i>Fleet services (including government motor transport)</i>	<i>0.4</i>	<i>0.3</i>	<i>0.3</i>	<i>0.1</i>	<i>-43.0%</i>	<i>0.4%</i>	<i>0.4</i>	<i>0.4</i>	<i>0.4</i>	<i>75.2%</i>	<i>0.6%</i>
<i>Consumable supplies</i>	<i>0.2</i>	<i>0.6</i>	<i>0.2</i>	<i>0.1</i>	<i>-28.9%</i>	<i>0.4%</i>	<i>0.2</i>	<i>0.2</i>	<i>0.2</i>	<i>25.0%</i>	<i>0.2%</i>
<i>Operating leases</i>	<i>0.8</i>	<i>1.0</i>	<i>0.8</i>	<i>0.7</i>	<i>-2.5%</i>	<i>1.2%</i>	<i>1.1</i>	<i>1.1</i>	<i>1.2</i>	<i>19.0%</i>	<i>1.5%</i>
<i>Property payments</i>	<i>1.3</i>	<i>1.9</i>	<i>2.3</i>	<i>2.4</i>	<i>21.6%</i>	<i>2.8%</i>	<i>2.4</i>	<i>2.5</i>	<i>2.6</i>	<i>3.1%</i>	<i>3.3%</i>
<i>Travel and subsistence</i>	<i>3.9</i>	<i>2.1</i>	<i>0.6</i>	<i>0.9</i>	<i>-38.9%</i>	<i>2.7%</i>	<i>0.8</i>	<i>0.8</i>	<i>0.9</i>	<i>-1.4%</i>	<i>1.1%</i>
Transfers and subsidies	0.1	1.8	0.4	0.1	-14.0%	0.9%	–	–	–	-100.0%	–
Households	0.1	1.8	0.4	0.1	-14.0%	0.9%	–	–	–	-100.0%	–
Payments for capital assets	0.2	0.2	–	0.2	4.8%	0.2%	–	–	–	-100.0%	–
Machinery and equipment	0.2	0.2	–	0.2	4.8%	0.2%	–	–	–	-100.0%	–
Total	69.7	71.7	65.7	74.1	2.1%	100.0%	72.2	75.4	78.1	1.8%	100.0%
Proportion of total programme expenditure to vote expenditure	25.0%	24.0%	22.8%	23.3%	–	–	20.4%	20.5%	20.6%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.1	1.8	0.4	0.1	-14.0%	0.9%	–	–	–	-100.0%	–
Employee social benefits	0.1	1.8	0.4	0.1	-14.0%	0.9%	–	–	–	-100.0%	–

Public Works and Infrastructure

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	647.5	3.1	7.7	658.4	686.7	705.4
Intergovernmental Coordination	56.7	6.6	0.4	63.7	66.6	67.7
Expanded Public Works Programme	390.7	1 863.7	1.2	2 255.7	2 477.0	2 557.4
Property and Construction Industry Policy and Research	230.4	4 553.5	0.2	4 784.1	4 926.1	5 079.3
Prestige Policy	64.3	7.5	1.9	73.7	77.2	80.1
Total expenditure estimates	1 389.7	6 434.5	11.4	7 835.5	8 233.5	8 489.9
Executive authority	Minister of Public Works and Infrastructure					
Accounting officer	Director-General of Public Works and Infrastructure					
Website	www.publicworks.gov.za					

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

Vote purpose

Provide policy formulation for, and coordination, regulation and oversight of, the public works sector in relation to the accommodation, housing, land and infrastructure needs of national departments. Enhance intergovernmental relations by coordinating concurrent public works functions. Lead and direct the implementation of the national expanded public works programme. Promote growth, job creation and transformation in the construction and property industries.

Mandate

As set out in the Government Immovable Asset Management Act (2007), the Department of Public Works and Infrastructure is mandated to be the custodian and portfolio manager of government's immovable assets. Since the creation of the Property Management Trading Entity in 2015/16, the department's role includes policy formulation, coordination, regulation and oversight related to the provision of accommodation and expert built environment services to client departments at the national level; and, through the entity, the planning, acquisition, management and disposal of immovable assets in the department's custody. The department is further mandated to coordinate and provide strategic leadership in initiatives for the creation of jobs through the implementation of the expanded public works programme. The planning and implementation of public works is constitutionally designated as a concurrent function exercised by the national and provincial levels of government.

Selected performance indicators

Table 13.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of beneficiaries participating in the department's skills pipeline intervention programmes per year	Intergovernmental Coordination	Increased employment and work opportunities	1 100	1 200	1 266	1 200	1 200	1 300	1 300
Number of verified work opportunities reported by public bodies in the expanded public works programme reporting system per year	Expanded Public Works Programme		— ¹	— ¹	923 718	1 022 631	1 035 589	1 050 903	1 064 043

Table 13.1 Performance indicators by programme and related outcome (continued)

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of integrated reports on the status of strategic integrated projects developed per year	Property and Construction Industry Policy and Research	Increased infrastructure investment, access and efficiency	4	4	4	4	4	4	4
Number of planned state events supported with movable structures per year	Prestige Policy		5	5	9	8	8	8	8

1. No historical data available.

Expenditure overview

Over the medium term, the department will continue to focus on creating work opportunities by leading and coordinating the expanded public works programme, providing policy and legislative oversight to the sector, building state capacity to facilitate skills development and strengthen the skills pipeline, and supporting sponsors of priority public infrastructure projects.

Expenditure is expected to increase at an average annual rate of 3.5 per cent, from R7.6 billion in 2025/26 to R8.5 billion in 2028/29. An estimated 82.2 per cent (R20.2 billion) of this spending is allocated to transfers and subsidies for the operations of the department's entities, the payment of wages by non-profit institutions for people employed through the expanded public works programme, and for conditional grants to provinces and municipalities for implementing the programme. An estimated 17.7 per cent (R4.3 billion) of spending over the period ahead is allocated to compensation of employees (R2.1 billion) and goods and services (R2.2 billion).

Coordinating the expanded public works programme

The department will continue to lead and coordinate the expanded public works programme, which aims to create work opportunities using labour-intensive methods across the 3 spheres of government. In its efforts to continually improve the programme, the department plans to monitor and evaluate reports and impact studies on the programme's implementation over the period ahead and provide a targeted 200 public bodies, such as provinces and municipalities across government, as well as non-profit organisations, with technical support in the infrastructure, social, environment and culture sectors. An estimated R6.1 billion over the medium term is allocated for transfers and subsidies, mainly to public bodies, to carry out activities as part of the programme.

Quantifying verified work opportunities in the expanded public works programme reporting system enhances coherent government initiatives and employability by promoting transparency and accountability, which builds trust among citizens. The system provides essential data for informed policy decisions and effective resource allocation, ensuring that job creation efforts address areas of need, and allows the department to evaluate the programme's overall impact. The system also supports skills development and training by linking work opportunities with broader governmental programmes, creating a holistic approach to providing employment. Accordingly, the department is expected to report on 1 035 589 work opportunities in 2026/27 and a targeted 1 064 043 work opportunities in 2028/29 and provide feedback on the effectiveness of employment policies.

All departmental activities related to the expanded public works programme are carried out through the *Expanded Public Works Programme* programme, which is allocated R7.3 billion over the next 3 years. Of this amount, an estimated R677.3 million is earmarked for compensation of employees for the administration of the expanded public works programme and an estimated R538.9 million is allocated for goods and services, particularly for data capturing and verification, and monitoring and evaluation.

Providing policy and legislative oversight

The Intergovernmental Relations Framework Act (2005) and the district development model guide the implementation of public works programmes at all levels of government. The department oversees these and other associated legislative and policy directives by managing performance and compliance. To improve the coherence and impact of government's service delivery, the department supports joint programmes across the 3 spheres of government by providing coordination and intervention services. This work involves regular meetings with sector governance structures such as the committee of the public works and infrastructure

minister and executive council members. For the department to carry out its oversight role, R89.2 million is allocated over the period ahead in the *Intergovernmental Relations and Coordination* subprogramme in the *Intergovernmental Coordination* programme.

Building state capacity to strengthen the skills pipeline

Building state capacity in the property management and built environment sectors is central to the department's work. To improve infrastructure delivery in the public works sector, the department plans to increase the productive capacity of built environment graduates over the next 3 years through its skills pipeline strategy. The strategy provides technical bursary schemes, internships, learnerships, property management training, artisan development and structured workplace training to expedite professional development and registration. The department plans to implement the programme for a targeted 3 800 beneficiaries over the medium term through initiatives such as the economic reconstruction and recovery programme. For this purpose, R96 million is allocated over the period ahead in the *Professional Services* subprogramme in the *Intergovernmental Coordination* programme.

Providing support to public infrastructure projects

To expedite investor-friendly infrastructure projects, the department's Infrastructure South Africa division provides direct support through the allocation of project preparation services to sponsors of priority public infrastructure projects. The department will continue to support sponsors over the medium term with business planning, packaging, prefeasibility and feasibility studies, technical designs, and legal and regulatory approvals in line with the Infrastructure Development Act (2014), as amended. To prepare these projects, R983.8 million is allocated over the period ahead in the *Infrastructure Development Coordination* subprogramme in the *Property and Construction Industry Policy and Research* programme.

The *Prestige Policy* programme is responsible for the development of policy norms and standards for strategic institutions used by prestige clients (which include the parliamentary precinct in Cape Town and the Union Buildings in Pretoria), as well as the development of policy and norms and standards for the provision of accommodation for prestige clients. The programme is also responsible for the provision and maintenance of movable assets (office and residential) and movable structures for state events. Over the medium term, the department plans to support 24 state events with movable structures. To carry out these and other related activities, R231 million is allocated over the medium term to the *Prestige Policy* programme.

Expenditure trends and estimates

Table 13.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Intergovernmental Coordination											
3. Expanded Public Works Programme											
4. Property and Construction Industry Policy and Research											
5. Prestige Policy											
Programme					Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Adjusted appropriation							
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	501.1	581.3	535.1	611.5	6.9%	7.1%	658.4	686.7	705.4	4.9%	8.3%
Programme 2	47.8	48.3	49.3	59.9	7.8%	0.7%	63.7	66.6	67.7	4.2%	0.8%
Programme 3	2 982.8	2 943.7	2 204.6	2 294.0	-8.4%	33.2%	2 255.7	2 477.0	2 557.4	3.7%	29.7%
Programme 4	4 329.0	4 667.5	4 694.9	4 599.0	2.0%	58.2%	4 784.1	4 926.1	5 079.3	3.4%	60.2%
Programme 5	49.4	63.2	86.5	83.4	19.0%	0.9%	73.7	77.2	80.1	-1.3%	0.9%
Subtotal	7 910.2	8 304.0	7 570.4	7 647.7	-1.1%	100.0%	7 835.5	8 233.5	8 489.9	3.5%	100.0%
Total	7 910.2	8 304.0	7 570.4	7 647.7	-1.1%	100.0%	7 835.5	8 233.5	8 489.9	3.5%	100.0%
Change to 2025				–			(125.5)	(84.4)	(201.3)		
Budget estimate											

Table 13.2 Vote expenditure trends by programme and economic classification¹ (continued)

Economic classification					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	942.7	1 027.3	1 086.1	1 353.3	12.8%	14.0%	1 389.7	1 449.1	1 494.1	3.4%	17.6%
Compensation of employees	514.2	524.6	546.3	644.4	7.8%	7.1%	683.1	713.3	735.4	4.5%	8.7%
Goods and services ¹	428.6	502.7	539.7	708.9	18.3%	6.9%	706.5	735.8	758.6	2.3%	9.0%
of which:											
Administrative fees	89.2	91.2	61.5	64.1	-10.4%	1.0%	66.3	69.1	71.3	3.6%	0.8%
Computer services	31.7	34.3	34.1	44.4	11.9%	0.5%	47.5	49.5	51.5	5.1%	0.6%
Consultants: Business and advisory services	65.3	12.5	99.4	235.9	53.4%	1.3%	214.9	222.3	229.5	-0.9%	2.7%
Agency and support/outsource services	35.5	58.0	70.4	86.6	34.7%	0.8%	85.2	87.9	89.8	1.2%	1.1%
Operating leases	70.6	109.9	70.8	74.3	1.7%	1.0%	77.7	82.1	83.8	4.1%	1.0%
Travel and subsistence	40.2	58.3	70.4	76.2	23.7%	0.8%	83.1	91.8	96.6	8.2%	1.1%
Transfers and subsidies ¹	6 955.7	7 262.6	6 473.1	6 278.9	-3.4%	85.8%	6 434.5	6 772.8	6 983.8	3.6%	82.2%
Provinces and municipalities	1 636.3	1 548.5	1 177.5	1 194.5	-10.0%	17.7%	1 234.3	1 294.9	1 336.0	3.8%	15.7%
Departmental agencies and accounts	4 087.7	4 452.6	4 457.8	4 216.2	1.0%	54.8%	4 359.8	4 536.5	4 677.2	3.5%	55.3%
Foreign governments and international organisations	28.4	34.2	36.4	37.2	9.4%	0.4%	40.2	42.0	43.3	5.2%	0.5%
Public corporations and private enterprises	160.7	164.8	102.8	106.1	-12.9%	1.7%	160.4	114.8	118.4	3.7%	1.6%
Non-profit institutions	1 032.7	1 052.4	689.6	716.9	-11.5%	11.1%	629.2	775.9	800.0	3.7%	9.0%
Households	9.9	10.0	9.0	8.0	-6.7%	0.1%	10.6	8.7	9.0	3.7%	0.1%
Payments for capital assets	10.1	14.0	10.6	15.5	15.3%	0.2%	11.4	11.7	12.0	-8.1%	0.1%
Machinery and equipment	10.1	14.0	10.6	15.5	15.3%	0.2%	11.4	11.7	12.0	-8.1%	0.1%
Payments for financial assets	1.6	0.2	0.6	—	-100.0%	0.0%	—	—	—	0.0%	0.0%
Total	7 910.2	8 304.0	7 570.4	7 647.7	-1.1%	100.0%	7 835.5	8 233.5	8 489.9	3.5%	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 13.3 Vote transfers and subsidies trends and estimates

				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R thousand	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	3 887	3 698	2 851	1 771	-23.1%	—	4 079	1 920	1 981	3.8%	0.0%
Employee social benefits	3 887	3 698	2 851	1 771	-23.1%	—	1 846	1 920	1 981	3.8%	0.0%
Early retirement and voluntary exit programmes	—	—	—	—	—	—	2 233	—	—	—	0.0%
Other transfers to households											
Current	6 003	6 312	6 179	6 259	1.4%	0.1%	6 513	6 773	6 984	3.7%	0.1%
Other transfers to households	—	—	189	—	—	—	—	—	—	—	—
Bursaries Non-employees: Infrastructure-related studies	6 003	6 312	5 990	6 259	1.4%	0.1%	6 513	6 773	6 984	3.7%	0.1%
Foreign governments and international organisations											
Current	28 432	34 202	36 413	37 196	9.4%	0.5%	40 191	41 990	43 295	5.2%	0.6%
Commonwealth War Graves Commission	28 432	34 202	36 413	37 196	9.4%	0.5%	40 191	41 990	43 295	5.2%	0.6%
Provinces and municipalities											
Provincial agencies and funds											
Current	1	8	8	16	152.0%	—	17	18	18	4.0%	0.0%
Vehicle licences	1	8	8	16	152.0%	—	17	18	18	4.0%	0.0%
Provincial revenue funds											
Current	857 946	799 515	617 345	627 212	-9.9%	10.8%	648 716	681 152	703 119	3.9%	10.1%
Expanded Public Works Programme	433 098	403 602	311 641	627 212	13.1%	6.6%	648 716	681 152	703 119	3.9%	10.1%
Integrated Grant for Provinces											
Social sector expanded public works programme incentive grant for provinces	424 848	395 913	305 704	—	-100.0%	4.2%	—	—	—	—	—
Municipal bank accounts											
Current	778 395	748 975	560 103	567 281	-10.0%	9.8%	585 594	613 761	632 836	3.7%	9.1%
Expanded Public Works Programme	778 395	748 975	560 103	567 281	-10.0%	9.8%	585 594	613 761	632 836	3.7%	9.1%
Integrated Grant for Municipalities											
Non-profit institutions											
Current	1 032 693	1 052 431	689 582	716 901	-11.5%	12.9%	629 208	775 851	799 964	3.7%	10.9%
Various institutions: Non-state sector programme	1 032 693	1 052 431	689 582	716 901	-11.5%	12.9%	629 208	775 851	799 964	3.7%	10.9%

Table 13.3 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 (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R thousand				2025/26	2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	4 087 700	4 452 608	4 457 819	4 216 180	1.0%	63.8%	4 359 761	4 536 458	4 677 183	3.5%	67.2%
Agrément South Africa	33 951	34 082	31 902	33 166	-0.8%	0.5%	34 246	35 893	37 009	3.7%	0.5%
Construction Industry Development Board	80 012	80 320	75 183	78 161	-0.8%	1.2%	80 706	84 588	87 216	3.7%	1.3%
Council for the Built Environment	54 495	54 704	55 505	53 234	-0.8%	0.8%	54 967	57 611	59 402	3.7%	0.9%
Construction Education and Training Authority	581	571	646	641	3.3%	—	697	693	714	3.7%	0.0%
Property Management Trading Entity	3 912 823	4 276 211	4 288 092	4 044 030	1.1%	61.3%	4 181 915	4 350 154	4 485 089	3.5%	64.5%
Parliamentary Villages Management Board	5 838	6 720	6 491	6 948	6.0%	0.1%	7 230	7 519	7 753	3.7%	0.1%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	160 675	164 841	102 835	106 111	-12.9%	2.0%	160 430	114 837	118 406	3.7%	1.9%
Independent Development Trust	70 300	81 800	—	—	-100.0%	0.6%	50 000	—	—	—	0.2%
Industrial Development Corporation	90 375	83 041	102 835	106 111	5.5%	1.4%	110 430	114 837	118 406	3.7%	1.7%
Total	6 955 732	7 262 590	6 473 135	6 278 927	-3.4%	100.0%	6 434 509	6 772 760	6 983 786	3.6%	100.0%

Personnel information

Table 13.4 Vote personnel numbers and cost by salary level and programme¹

Programmes

- Administration
- Intergovernmental Coordination
- Expanded Public Works Programme
- Property and Construction Industry Policy and Research
- Prestige Policy

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment														Average growth rate (%)	Average: Salary level/ Total (%)	
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29		2025/26 - 2028/29			2026/27 - 2028/29
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Public Works and Infrastructure			676	546.3	0.8	729	644.4	0.9	737	683.1	0.9	733	713.3	1.0	715	735.4	1.0	-0.6%	100.0%
Salary level	762	23	676	546.3	0.8	729	644.4	0.9	737	683.1	0.9	733	713.3	1.0	715	735.4	1.0	-0.6%	100.0%
1 – 6	158	9	141	47.4	0.3	147	52.5	0.4	153	57.5	0.4	155	61.3	0.4	152	63.5	0.4	1.1%	21.0%
7 – 10	291	5	267	173.0	0.6	276	190.7	0.7	275	199.8	0.7	273	209.3	0.8	264	213.9	0.8	-1.5%	37.2%
11 – 12	202	5	177	193.0	1.1	191	220.9	1.2	193	234.3	1.2	190	243.0	1.3	186	251.2	1.4	-0.9%	26.0%
13 – 16	109	4	88	127.8	1.4	113	175.2	1.6	114	186.6	1.6	113	194.8	1.7	111	201.8	1.8	-0.4%	15.5%
Other	2	–	3	5.0	1.7	2	5.0	2.5	2	5.0	2.5	2	5.0	2.5	2	5.0	2.5	0.0%	0.3%
Programme	762	23	676	546.3	0.8	729	644.4	0.9	737	683.1	0.9	733	713.3	1.0	715	735.4	1.0	-0.6%	100.0%
Programme 1	447	23	392	283.1	0.7	421	331.3	0.8	433	357.4	0.8	434	375.0	0.9	423	383.8	0.9	0.2%	59.1%
Programme 2	36	–	36	35.3	1.0	37	40.1	1.1	38	43.1	1.1	37	45.2	1.2	35	45.7	1.3	-2.2%	5.0%
Programme 3	222	–	200	182.7	0.9	213	210.9	1.0	208	217.8	1.0	204	225.0	1.1	200	234.5	1.2	-2.1%	28.0%
Programme 4	20	–	14	14.8	1.1	20	25.6	1.3	20	27.0	1.3	20	28.3	1.4	20	29.6	1.5	-0.7%	2.7%
Programme 5	37	–	34	30.5	0.9	38	36.6	1.0	38	37.9	1.0	38	39.8	1.0	38	41.8	1.1	-0.3%	5.2%

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

2. Rand million.

Departmental receipts

Table 13.5 Departmental receipts by economic classification

				Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)				Average growth rate (%)	Average: Receipt item/ Total (%)
Audited outcome			Medium-term receipts estimate									
R thousand	2022/23	2023/24	2024/25	2025/26		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	33 315	32 170	17 238	7 599	7 599	-38.9%	100.0%	1 736	1 741	1 838	-37.7%	100.0%
Sales of goods and services produced by department	318	309	325	313	313	-0.5%	1.4%	370	375	422	10.5%	22.0%
Sales by market establishments	109	106	113	111	111	0.6%	0.5%	150	155	200	21.7%	9.5%
of which:							—					—
Market establishment: Rental parking: Covered and open	109	106	113	111	111	0.6%	0.5%	150	155	200	21.7%	9.5%
Administrative fees	—	—	2	2	2	—	—	—	—	—	-100.0%	—
of which:							—					—
Servitude rights	—	—	2	2	2	—	—	—	—	—	-100.0%	—
Other sales	209	203	210	200	200	-1.5%	0.9%	220	220	222	3.5%	12.5%
of which:							—					—
Tender documents	209	—	—	—	—	-100.0%	0.2%	—	—	—	—	—
Services rendered:	—	203	210	200	200	—	0.7%	220	220	222	3.5%	12.5%
Commission on insurance and garnishees												
Sales of scrap, waste, arms and other used current goods	5	13	16	7	7	11.9%	—	7	7	7	—	0.4%
of which:							—					—
Sales: Scrap	5	13	—	—	—	-100.0%	—	—	—	—	—	—
Sales: Waste	—	—	16	7	7	—	—	7	7	7	—	0.4%
Fines, penalties and forfeits	3	51	74	10	10	49.4%	0.2%	—	—	—	-100.0%	—
Interest, dividends and rent on land	17 862	10 593	11 082	6 800	6 800	-27.5%	51.3%	850	850	900	-49.0%	48.9%
Interest	17 862	10 593	11 082	6 800	6 800	-27.5%	51.3%	850	850	900	-49.0%	48.9%
Transactions in financial assets and liabilities	15 127	21 204	5 741	469	469	-68.6%	47.1%	509	509	509	2.8%	28.7%
Total	33 315	32 170	17 238	7 599	7 599	-38.9%	100.0%	1 736	1 741	1 838	-37.7%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 13.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Ministry	40.5	40.6	37.5	49.1	6.6%	7.5%	53.7	57.3	60.0	6.9%	8.3%
Management	96.5	90.9	111.7	130.4	10.5%	19.3%	148.1	152.5	157.8	6.6%	22.4%
Corporate Services	236.2	280.1	250.3	283.9	6.3%	47.1%	299.5	313.4	319.9	4.1%	45.5%
Finance and Supply Chain Management	44.7	43.8	45.1	54.0	6.5%	8.4%	58.7	59.5	61.6	4.5%	8.8%
Office Accommodation	83.2	125.9	90.6	94.1	4.2%	17.7%	98.4	103.9	106.1	4.1%	15.0%
Total	501.1	581.3	535.1	611.5	6.9%	100.0%	658.4	686.7	705.4	4.9%	100.0%
Change to 2025 Budget estimate				–			15.0	16.0	4.6		

Table 13.6 Administration expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	488.1	568.2	526.6	603.9	7.4%	98.1%	647.5	677.7	695.8	4.8%	98.6%
Compensation of employees	262.4	271.6	283.1	331.3	8.1%	51.5%	357.4	375.0	383.8	5.0%	54.4%
Goods and services	225.7	296.6	243.6	272.6	6.5%	46.6%	290.2	302.7	312.0	4.6%	44.1%
of which:						—					—
Audit costs: External	11.0	11.5	10.3	14.0	8.3%	2.1%	13.6	14.2	14.7	1.7%	2.1%
Computer services	31.7	34.3	34.1	44.4	11.9%	6.5%	47.5	49.5	51.5	5.1%	7.2%
Legal services	20.3	44.4	21.2	17.5	-4.8%	4.6%	19.0	19.7	20.3	5.2%	2.9%
Operating leases	69.5	109.9	70.8	74.3	2.2%	14.6%	77.7	82.1	83.8	4.1%	11.9%
Property payments	14.6	16.1	19.8	19.8	10.6%	3.2%	20.7	21.8	22.2	4.0%	3.2%
Travel and subsistence	18.7	31.6	41.4	45.1	34.2%	6.1%	52.9	57.8	60.9	10.5%	8.4%
Transfers and subsidies	3.0	2.2	1.6	0.9	-34.1%	0.3%	3.1	0.9	1.0	4.0%	0.2%
Provinces and municipalities	0.0	0.0	0.0	0.0	128.9%	0.0%	0.0	0.0	0.0	5.3%	0.0%
Households	3.0	2.2	1.6	0.9	-34.4%	0.3%	3.1	0.9	1.0	4.0%	0.2%
Payments for capital assets	8.7	10.7	6.3	6.8	-8.0%	1.5%	7.7	8.0	8.6	8.5%	1.2%
Machinery and equipment	8.7	10.7	6.3	6.8	-8.0%	1.5%	7.7	8.0	8.6	8.5%	1.2%
Payments for financial assets	1.3	0.1	0.6	—	-100.0%	0.1%	—	—	—	—	—
Total	501.1	581.3	535.1	611.5	6.9%	100.0%	658.4	686.7	705.4	4.9%	100.0%
Proportion of total programme expenditure to vote expenditure	6.3%	7.0%	7.1%	8.0%	—	—	8.4%	8.3%	8.3%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	3.0	2.2	1.4	0.9	-34.4%	0.3%	3.1	0.9	1.0	4.0%	0.2%
Employee social benefits	3.0	2.2	1.4	0.9	-34.4%	0.3%	0.9	0.9	1.0	4.0%	0.1%
Early retirement and voluntary exit programmes	—	—	—	—	—	—	2.2	—	—	—	0.1%
Other transfers to households											
Current	—	—	0.2	—	—	—	—	—	—	—	—
Other transfers to households	—	—	0.2	—	—	—	—	—	—	—	—
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.0	0.0	0.0	128.9%	—	0.0	0.0	0.0	5.3%	0.0%
Vehicle licences	0.0	0.0	0.0	0.0	128.9%	—	0.0	0.0	0.0	5.3%	0.0%

Personnel information

Table 13.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate								
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29		
Administration			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	447	23	392	283.1	0.7	421	331.3	0.8	433	357.4	0.8	434	375.0	0.9	0.2%	100.0%
1 – 6	123	9	110	36.5	0.3	115	40.6	0.4	120	44.4	0.4	122	47.5	0.4	1.4%	28.0%
7 – 10	190	5	172	110.5	0.6	178	121.1	0.7	183	130.9	0.7	183	137.8	0.8	0.1%	42.2%
11 – 12	78	5	67	70.0	1.0	72	79.6	1.1	74	86.2	1.2	74	90.9	1.2	-0.5%	17.0%
13 – 16	54	4	41	61.1	1.5	54	85.0	1.6	55	90.9	1.7	54	93.8	1.8	-1.3%	12.4%
Other	2	–	2	5.0	2.5	2	5.0	2.5	2	5.0	2.5	2	5.0	2.5	–	0.5%

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

2. Rand million.

Programme 2: Intergovernmental Coordination

Programme purpose

Promote sound sectoral and intergovernmental relations and strategic partnerships. Coordinate with provinces on immovable asset registers, construction and property management, and the reporting of performance information within the public works sector.

Objectives

- Coordinate the updating of immovable asset registers, the construction and management of state infrastructure, the implementation of the Government Immovable Asset Management Act (2007) and performance information reporting within the public works sector by holding regular meetings and engagements with provinces over the medium term.
- Ensure coordination in the public works sector through the development, implementation and monitoring of the approved sector plan by holding regular meetings over the medium term.
- Coordinate and manage the supply of built environment skills to support state infrastructure delivery by increasing the number of built environment graduates in the department's skills pipeline strategy to 3 800 over the medium term.

Subprogrammes

- *Monitoring, Evaluation and Reporting* promotes good governance by supporting provinces in strengthening their governance and coordination capabilities.
- *Intergovernmental Relations and Coordination* improves the coordination and alignment of public works sector policies and programmes by providing oversight, intervention and support services to provinces.
- *Professional Services* contributes to the development of competent, skilled and motivated built environment professionals through supported learning interventions and focused experiential learning.

Expenditure trends and estimates

Table 13.8 Intergovernmental Coordination 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Monitoring, Evaluation and Reporting	4.1	3.7	4.2	4.5	2.6%	8.0%	4.6	4.8	3.4	-8.4%	6.4%
Intergovernmental Relations and Coordination	19.7	18.9	21.5	26.6	10.4%	42.3%	28.4	29.8	31.0	5.3%	45.1%
Professional Services	23.9	25.7	23.6	28.9	6.5%	49.7%	30.7	32.0	33.3	4.8%	48.5%
Total	47.8	48.3	49.3	59.9	7.8%	100.0%	63.7	66.6	67.7	4.2%	100.0%
Change to 2025 Budget estimate				–			0.5	(0.2)	(2.0)		
Economic classification											
Current payments	41.2	41.6	42.9	53.2	8.9%	87.1%	56.7	59.3	60.3	4.3%	89.0%
Compensation of employees	32.6	32.8	35.3	40.1	7.2%	68.6%	43.1	45.2	45.7	4.4%	67.6%
Goods and services	8.6	8.8	7.6	13.1	15.0%	18.5%	13.6	14.2	14.6	3.8%	21.4%
of which:											
Advertising	0.0	0.6	0.7	0.8	269.5%	1.0%	0.8	0.8	0.9	6.1%	1.3%
Consultants: Business and advisory services	1.0	0.5	–	1.6	18.6%	1.5%	2.3	2.0	2.0	7.8%	3.2%
Contractors	–	0.5	0.8	0.9	–	1.1%	2.5	2.7	2.9	49.9%	4.1%
Consumables: Stationery, printing and office supplies	0.4	0.2	0.5	0.6	18.5%	0.8%	0.6	0.7	0.7	5.1%	1.0%
Travel and subsistence	2.9	4.8	3.1	4.6	16.7%	7.5%	3.8	4.0	4.2	-2.6%	6.1%
Venues and facilities	3.4	1.4	1.1	3.0	-4.0%	4.3%	2.2	2.6	2.6	-5.0%	3.7%
Transfers and subsidies	6.4	6.5	6.1	6.3	-0.3%	12.4%	6.6	6.9	7.1	3.7%	10.4%
Households	6.4	6.5	6.1	6.3	-0.3%	12.4%	6.6	6.9	7.1	3.7%	10.4%
Payments for capital assets	0.0	0.2	0.2	0.4	104.0%	0.4%	0.4	0.4	0.4	-1.4%	0.6%
Machinery and equipment	0.0	0.2	0.2	0.4	104.0%	0.4%	0.4	0.4	0.4	-1.4%	0.6%
Payments for financial assets	0.1	0.0	–	–	-100.0%	0.1%	–	–	–	–	–
Total	47.8	48.3	49.3	59.9	7.8%	100.0%	63.7	66.6	67.7	4.2%	100.0%
Proportion of total programme expenditure to vote expenditure	0.6%	0.6%	0.7%	0.8%	–	–	0.8%	0.8%	0.8%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.4	0.2	0.2	0.1	-39.7%	0.4%	0.1	0.1	0.1	3.6%	0.1%
Employee social benefits	0.4	0.2	0.2	0.1	-39.7%	0.4%	0.1	0.1	0.1	3.6%	0.1%
Other transfers to households											
Current	6.0	6.3	6.0	6.3	1.4%	12.0%	6.5	6.8	7.0	3.7%	10.2%
Bursaries Non-employees:	6.0	6.3	6.0	6.3	1.4%	12.0%	6.5	6.8	7.0	3.7%	10.2%
Infrastructure-related studies											

Expenditure trends and estimates

Table 13.10 Expanded Public Works Programme 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Expanded Public Works Programme: Monitoring and Evaluation	44.1	50.0	52.7	65.2	13.9%	2.0%	64.8	66.5	69.1	2.0%	2.7%
Expanded Public Works Programme: Infrastructure	1 279.0	1 238.8	975.9	1 309.1	0.8%	46.1%	1 349.2	1 412.6	1 458.2	3.7%	57.9%
Expanded Public Works Programme: Operations	1 576.4	1 570.9	1 087.5	817.4	-19.7%	48.5%	734.3	885.2	913.3	3.8%	34.7%
Expanded Public Works Programme: Partnership Support	76.9	78.9	81.9	92.1	6.2%	3.2%	96.6	101.4	104.9	4.5%	4.2%
Expanded Public Works Programme: Public Employment Coordinating Commission	6.5	5.1	6.7	10.3	16.8%	0.3%	10.8	11.4	11.9	4.9%	0.5%
Total	2 982.8	2 943.7	2 204.6	2 294.0	-8.4%	100.0%	2 255.7	2 477.0	2 557.4	3.7%	100.0%
Change to 2025 Budget estimate				-			(152.4)	(41.5)	(74.1)		
Economic classification	312.8	341.1	335.8	380.4	6.7%	13.1%	390.7	405.0	420.3	3.4%	16.7%
Current payments	312.8	341.1	335.8	380.4	6.7%	13.1%	390.7	405.0	420.3	3.4%	16.7%
Compensation of employees	172.6	174.9	182.7	210.9	6.9%	7.1%	217.8	225.0	234.5	3.6%	9.3%
Goods and services	140.1	166.2	153.1	169.5	6.5%	6.0%	173.0	180.1	185.8	3.1%	7.4%
of which:											
Administrative fees	87.8	89.7	59.8	61.5	-11.2%	2.9%	63.8	66.3	68.4	3.6%	2.7%
Advertising	2.1	1.3	0.5	0.5	-36.4%	0.0%	2.7	3.0	3.2	80.9%	0.1%
Catering: Departmental activities	1.1	2.0	4.7	1.3	4.0%	0.1%	2.0	2.1	1.8	12.6%	0.1%
Agency and support/outourced services	26.1	49.3	60.5	76.1	42.9%	2.0%	76.3	79.0	80.9	2.1%	3.2%
Travel and subsistence	14.2	14.9	20.7	19.5	11.2%	0.7%	20.6	22.1	23.3	6.1%	0.9%
Venues and facilities	1.4	1.4	2.6	2.0	11.4%	0.1%	2.3	2.3	2.5	8.0%	0.1%
Transfers and subsidies	2 669.5	2 601.6	1 868.0	1 911.9	-10.5%	86.8%	1 863.7	2 071.0	2 136.2	3.8%	83.3%
Provinces and municipalities	1 636.3	1 548.5	1 177.4	1 194.5	-10.0%	53.3%	1 234.3	1 294.9	1 336.0	3.8%	53.0%
Non-profit institutions	1 032.7	1 052.4	689.6	716.9	-11.5%	33.5%	629.2	775.9	800.0	3.7%	30.2%
Households	0.4	0.6	0.9	0.5	5.5%	0.0%	0.2	0.2	0.2	-21.7%	0.0%
Payments for capital assets	0.4	1.0	0.8	1.7	59.4%	0.0%	1.2	1.0	1.0	-15.8%	0.0%
Machinery and equipment	0.4	1.0	0.8	1.7	59.4%	0.0%	1.2	1.0	1.0	-15.8%	0.0%
Payments for financial assets	0.2	0.0	0.0	-	-100.0%	0.0%	-	-	-	-	-
Total	2 982.8	2 943.7	2 204.6	2 294.0	-8.4%	100.0%	2 255.7	2 477.0	2 557.4	3.7%	100.0%
Proportion of total programme expenditure to vote expenditure	37.7%	35.4%	29.1%	30.0%	-	-	28.8%	30.1%	30.1%	-	-
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.4	0.6	0.9	0.5	5.5%	-	0.2	0.2	0.2	-21.7%	0.0%
Employee social benefits	0.4	0.6	0.9	0.5	5.5%	-	0.2	0.2	0.2	-21.7%	0.0%
Provinces and municipalities											
Provincial revenue funds											
Current	857.9	799.5	617.3	627.2	-9.9%	27.8%	648.7	681.2	703.1	3.9%	27.9%
Expanded Public Works Programme Integrated Grant for Provinces	433.1	403.6	311.6	627.2	13.1%	17.0%	648.7	681.2	703.1	3.9%	27.9%
Social sector expanded public works programme incentive grant for provinces	424.8	395.9	305.7	-	-100.0%	10.8%	-	-	-	-	-
Municipal bank accounts											
Current	778.4	749.0	560.1	567.3	-10.0%	25.5%	585.6	613.8	632.8	3.7%	25.1%
Expanded Public Works Programme Integrated Grant for Municipalities	778.4	749.0	560.1	567.3	-10.0%	25.5%	585.6	613.8	632.8	3.7%	25.1%
Non-profit institutions											
Current	1 032.7	1 052.4	689.6	716.9	-11.5%	33.5%	629.2	775.9	800.0	3.7%	30.2%
Various institutions: Non-state sector programme	1 032.7	1 052.4	689.6	716.9	-11.5%	33.5%	629.2	775.9	800.0	3.7%	30.2%

Expenditure trends and estimates

Table 13.12 Property and Construction Industry Policy and Research expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Construction Policy Development Programme	41.0	39.5	37.4	45.0	3.2%	0.9%	46.7	48.8	50.5	3.9%	1.0%
Property Policy Development Programme	8.5	10.0	10.8	11.7	10.9%	0.2%	12.9	13.5	14.1	6.5%	0.3%
Construction Industry Development Board	80.0	80.3	75.2	78.2	-0.8%	1.7%	80.7	84.6	87.2	3.7%	1.7%
Council for the Built Environment	54.5	54.7	55.5	53.2	-0.8%	1.2%	55.0	57.6	59.4	3.7%	1.2%
Independent Development Trust	70.3	81.8	—	—	-100.0%	0.8%	50.0	—	—	—	0.3%
Construction Education and Training Authority	0.6	0.6	0.6	0.6	3.3%	0.0%	0.7	0.7	0.7	3.7%	0.0%
Property Management Trading Entity	3 912.8	4 276.2	4 288.1	4 044.0	1.1%	90.3%	4 181.9	4 350.2	4 485.1	3.5%	88.0%
Assistance to Organisations for the Preservation of National Memorials	28.4	34.2	36.4	37.2	9.4%	0.7%	40.2	42.0	43.3	5.2%	0.8%
Infrastructure Development Coordination	132.8	90.2	190.9	329.1	35.3%	4.1%	316.1	328.7	339.0	1.0%	6.7%
Total	4 329.0	4 667.5	4 694.9	4 599.0	2.0%	100.0%	4 784.1	4 926.1	5 079.3	3.4%	100.0%
Change to 2025 Budget estimate				—			11.3	(59.7)	(130.2)		
Economic classification											
Current payments	58.0	22.2	104.1	246.1	61.9%	2.4%	230.4	239.8	247.7	0.2%	4.9%
Compensation of employees	18.0	15.2	14.8	25.6	12.3%	0.4%	27.0	28.3	29.6	5.0%	0.6%
Goods and services	40.0	6.9	89.4	220.5	76.7%	2.0%	203.4	211.5	218.1	-0.4%	4.3%
of which:						—					—
Advertising	0.0	0.2	0.3	0.1	87.5%	0.0%	0.2	0.2	0.3	21.3%	0.0%
Consultants: Business and advisory services	37.1	3.1	86.1	217.3	80.3%	1.9%	200.3	208.3	214.9	-0.4%	4.2%
Consumables: Stationery, printing and office supplies	0.3	0.0	0.0	0.2	-9.3%	0.0%	0.1	0.1	0.1	-14.4%	0.0%
Travel and subsistence	2.4	3.4	2.0	2.0	-6.1%	0.1%	2.0	2.1	2.1	2.1%	0.0%
Operating payments	0.0	0.0	0.1	0.2	210.1%	0.0%	0.2	0.2	0.2	11.5%	0.0%
Venues and facilities	0.0	—	0.6	0.5	143.1%	0.0%	0.3	0.3	0.2	-20.2%	0.0%
Transfers and subsidies	4 271.0	4 645.2	4 590.7	4 352.8	0.6%	97.6%	4 553.5	4 686.2	4 831.6	3.5%	95.1%
Departmental agencies and accounts	4 081.9	4 445.9	4 451.3	4 209.2	1.0%	94.0%	4 352.5	4 528.9	4 669.4	3.5%	91.6%
Foreign governments and international organisations	28.4	34.2	36.4	37.2	9.4%	0.7%	40.2	42.0	43.3	5.2%	0.8%
Public corporations and private enterprises	160.7	164.8	102.8	106.1	-12.9%	2.9%	160.4	114.8	118.4	3.7%	2.7%
Households	—	0.3	0.1	0.2	—	0.0%	0.4	0.4	0.4	22.2%	0.0%
Payments for capital assets	0.0	0.1	0.1	0.2	67.2%	0.0%	0.2	0.1	0.1	-17.3%	0.0%
Machinery and equipment	0.0	0.1	0.1	0.2	67.2%	0.0%	0.2	0.1	0.1	-17.3%	0.0%
Total	4 329.0	4 667.5	4 694.9	4 599.0	2.0%	100.0%	4 784.1	4 926.1	5 079.3	3.4%	100.0%
Proportion of total programme expenditure to vote expenditure	54.7%	56.2%	62.0%	60.1%	—	—	61.1%	59.8%	59.8%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	—	0.3	0.1	0.2	—	—	0.4	0.4	0.4	22.2%	0.0%
Employee social benefits	—	0.3	0.1	0.2	—	—	0.4	0.4	0.4	22.2%	0.0%
Foreign governments and international organisations											
Current	28.4	34.2	36.4	37.2	9.4%	0.7%	40.2	42.0	43.3	5.2%	0.8%
Commonwealth War Graves Commission	28.4	34.2	36.4	37.2	9.4%	0.7%	40.2	42.0	43.3	5.2%	0.8%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	4 081.9	4 445.9	4 451.3	4 209.2	1.0%	94.0%	4 352.5	4 528.9	4 669.4	3.5%	91.6%
Agrement South Africa	34.0	34.1	31.9	33.2	-0.8%	0.7%	34.2	35.9	37.0	3.7%	0.7%
Construction Industry Development Board	80.0	80.3	75.2	78.2	-0.8%	1.7%	80.7	84.6	87.2	3.7%	1.7%
Council for the Built Environment	54.5	54.7	55.5	53.2	-0.8%	1.2%	55.0	57.6	59.4	3.7%	1.2%
Construction Education and Training Authority	0.6	0.6	0.6	0.6	3.3%	—	0.7	0.7	0.7	3.7%	0.0%
Property Management Trading Entity	3 912.8	4 276.2	4 288.1	4 044.0	1.1%	90.3%	4 181.9	4 350.2	4 485.1	3.5%	88.0%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	160.7	164.8	102.8	106.1	-12.9%	2.9%	160.4	114.8	118.4	3.7%	2.7%
Independent Development Trust	70.3	81.8	—	—	-100.0%	0.8%	50.0	—	—	—	0.3%
Industrial Development Corporation	90.4	83.0	102.8	106.1	5.5%	2.1%	110.4	114.8	118.4	3.7%	2.3%

Personnel information

Table 13.13 Property and Construction Industry Policy and Research personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual	Revised estimate			Medium-term expenditure estimate													
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
Property and Construction Industry Policy and Research			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	20	–	14	14.8	1.1	20	25.6	1.3	20	27.0	1.3	20	28.3	1.4	20	29.6	1.5	–0.7%	100.0%
7 – 10	4	–	4	2.1	0.5	4	2.3	0.6	4	2.5	0.6	4	2.5	0.6	4	2.4	0.7	-3.9%	19.8%
11 – 12	6	–	5	5.5	1.1	6	7.0	1.2	6	7.4	1.2	6	7.8	1.3	6	8.2	1.4	–	30.1%
13 – 16	10	–	5	7.2	1.4	10	16.2	1.6	10	17.1	1.7	10	18.0	1.8	10	19.0	1.9	–	50.1%

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

2. Rand million.

Programme 5: Prestige Policy

Programme purpose

Provide norms and standards for the prestige accommodation portfolio and meet the protocol responsibilities for state functions.

Objective

- Oversee the efficient delivery of identified services to prestige clients over the medium term by supporting 24 planned state events with movable structures.

Subprogrammes

- Prestige Accommodation and State Functions* funds activities for the residence of parliamentarians, ministers, deputy ministers, the deputy president and the president.
- Parliamentary Villages Management Board* provides for the transportation and related costs of parliamentarians and officials living in parliamentary villages.

Expenditure trends and estimates

Table 13.14 Prestige Policy expenditure trends and estimates by subprogramme and economic classification

2026/27 - Prestige: Key expenditure trends and estimates by subprogramme and economic classification											
Subprogramme					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Prestige Accommodation and State Functions	43.6	56.5	80.1	76.4	20.6%	90.8%	66.5	69.7	72.3	-1.8%	90.3%
Parliamentary Villages Management Board	5.8	6.7	6.5	6.9	6.0%	9.2%	7.2	7.5	7.8	3.7%	9.7%
Total	49.4	63.2	86.5	83.4	19.0%	100.0%	73.7	77.2	80.1	-1.3%	100.0%
Change to 2025 Budget estimate				—			0.3	1.0	0.4		

Economic classification					Average growth rate (%)	Average Expenditure/ Total (%)				Average growth rate (%)	Average Expenditure/ Total (%)
	Audited outcome			Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	42.7	54.2	76.6	69.8	17.8%	86.1%	64.3	67.2	70.1	0.1%	87.3%
Compensation of employees	28.4	30.1	30.5	36.6	8.7%	44.5%	37.9	39.8	41.8	4.6%	51.8%
Goods and services	14.2	24.1	46.1	33.2	32.7%	41.6%	26.4	27.4	28.3	-5.3%	35.5%
<i>of which:</i>						—					—
Minor assets	0.2	0.3	0.2	2.1	137.6%	1.0%	5.5	4.6	4.5	28.4%	6.3%
Contractors	9.4	18.9	40.4	23.6	35.9%	32.7%	14.4	14.7	14.7	-14.5%	19.0%
Fleet services (including government motor transport)	0.6	—	—	—	-100.0%	0.2%	0.2	0.2	0.3	—	0.3%
Consumable supplies	0.3	0.6	1.5	0.9	42.0%	1.2%	1.2	0.9	1.3	12.9%	1.5%
Consumables: Stationery, printing and office supplies	0.1	0.2	0.1	0.5	60.8%	0.3%	0.7	0.5	0.6	10.3%	0.8%
Travel and subsistence	2.2	3.7	3.1	5.0	32.7%	5.0%	3.7	5.7	6.1	6.7%	6.7%
Transfers and subsidies	5.9	7.1	6.8	7.0	6.3%	9.5%	7.5	7.8	8.0	4.4%	10.1%
Provinces and municipalities	—	0.0	0.0	0.0	—	0.0%	0.0	0.0	0.0	—	0.0%
Departmental agencies and accounts	5.8	6.7	6.5	6.9	6.0%	9.2%	7.2	7.5	7.8	3.7%	9.7%
Households	0.0	0.4	0.3	0.1	51.2%	0.3%	0.2	0.2	0.3	45.0%	0.3%
Payments for capital assets	0.9	1.9	3.2	6.5	91.5%	4.4%	1.9	2.2	1.9	-33.1%	2.6%
Machinery and equipment	0.9	1.9	3.2	6.5	91.5%	4.4%	1.9	2.2	1.9	-33.1%	2.6%
Total	49.4	63.2	86.5	83.4	19.0%	100.0%	73.7	77.2	80.1	-1.3%	100.0%
Proportion of total programme expenditure to vote expenditure	0.6%	0.8%	1.1%	1.1%	—	—	0.9%	0.9%	0.9%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.0	0.4	0.3	0.1	51.2%	0.3%	0.2	0.2	0.3	45.0%	0.3%
Employee social benefits	0.0	0.4	0.3	0.1	51.2%	0.3%	0.2	0.2	0.3	45.0%	0.3%
Provinces and municipalities											
Provincial agencies and funds											
Current	—	0.0	0.0	0.0	—	—	0.0	0.0	0.0	—	0.0%
Vehicle licences	—	0.0	0.0	0.0	—	—	0.0	0.0	0.0	—	0.0%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	5.8	6.7	6.5	6.9	6.0%	9.2%	7.2	7.5	7.8	3.7%	9.7%
Parliamentary Villages Management Board	5.8	6.7	6.5	6.9	6.0%	9.2%	7.2	7.5	7.8	3.7%	9.7%

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment																		
			Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28					2028/29		
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	2025/26 - 2028/29	2026/27 - 2028/29			
Prestige Policy																			
Salary level	37	–	34	30.5	0.9	38	36.6	1.0	38	37.9	1.0	38	39.8	1.0	38	41.8	1.1	-0.3%	100.0%
1 – 6	1	–	1	0.5	0.5	2	0.9	0.4	3	1.5	0.5	3	1.5	0.5	3	1.6	0.5	15.0%	8.0%
7 – 10	25	–	24	18.2	0.8	25	20.5	0.8	25	21.9	0.9	25	22.9	0.9	25	24.0	1.0	-0.6%	65.6%
11 – 12	8	–	7	9.1	1.3	8	11.1	1.4	7	10.2	1.5	7	10.7	1.5	7	11.3	1.6	-4.4%	18.5%
13 – 16	3	–	2	2.7	1.4	3	4.2	1.4	3	4.4	1.5	3	4.6	1.5	3	4.9	1.6	–	7.9%

2. Rand million.

Entities

Agrément South Africa

Selected performance indicators

Table 13.16 Agrément South Africa performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of certificates issued per year	Regulation and certification services	A dynamic science, technology and innovation ecosystem for growth	10	12	13	15	18	18	18
Percentage of certification projects completed within agreed timeframes per year	Regulation and certification services		— ¹	— ¹	— ¹	100%	100%	100%	100%
Percentage of quality and compliance inspections conducted for certificates in use per year	Regulation and certification services		85% (187/219)	56% (116/207)	100% (60)	80%	80%	97%	97%
Percentage of validity reviews (renewals) conducted for valid certificates issued per year	Regulation and certification services		— ¹	— ¹	51% (69/135)	70%	80%	80%	80%
Number of stakeholder engagement forums conducted per year	Proactive and relevant built environment interventions		— ¹	— ¹	1	1	1	1	1
Number of customer satisfaction surveys conducted per year	Proactive and relevant built environment interventions		— ¹	— ¹	5	2	2	2	2
Number of market and usage analysis reports produced per year	Proactive and relevant built environment interventions		4	4	4	4	4	4	4

1. No historical data available.

Entity overview

Agrément South Africa was established by the Agrément South Africa Act (2015). Its functions include evaluating the fitness for purpose of non-standardised products or systems used in the construction industry for which a national standard does not exist. As the implementation of the entity's mandate relies on synchronising its work plan with government's national priorities and other national plans, the entity has indirect links with strategic national planning documents. Its functioning and operations are guided by the department, and legislation and mandates governing the built environment.

Over the medium term, the entity will focus on the implementation of programmes that promote social cohesion and safer communities. This will be achieved through the certification of a targeted 54 applications over the MTEF period and the implementation of the newly launched quality and validity review programme, which entails conducting annual quality and compliance inspections for certificates in use. The entity also plans to certify 54 products and systems over the period ahead through collaborations with various entities; conduct 12 analyses to assess how its certified products and systems are used and accepted in the market; and conduct 6 customer satisfaction surveys to understand the use and reach of the certified products and systems. Over the medium term, expenditure for these activities will be funded through allocations of R51.2 million in the regulation and certification services programme and R12 million in the proactive and relevant built environment interventions programme.

The entity is reviewing the Agrément South Africa Act (2015) to ensure that it is able to manage and regulate the built environment, take enforceable actions against noncompliance with the requirements of certification, and minimise the risk of using uncertified building technologies. The entity also plans to implement various marketing initiatives to increase its visibility. This is expected to result in an increase in projects over the medium term by enhancing brand awareness and recognition, attracting new clients and strengthening relationships with existing partners. An amount of R1.5 million over the medium term is allocated to fund these activities.

Total expenditure is expected to increase at an average annual rate of 4.4 per cent, from R37.8 million in 2025/26

to R43 million in 2028/29, with spending on compensation of employees accounting for an estimated 70.9 per cent (R87.6 million) of the entity's budget over the medium term. The entity expects to receive 86.7 per cent (R107.1 million) of its revenue over the period ahead through transfers from the department and the remainder through application and annual fees from certificate holders. Revenue is expected to increase in line with spending.

Programmes/Objectives/Activities

Table 13.17 Agrément South Africa expenditure trends and estimates by programme/objective/activity

Table 15.17 Agreement South Africa expenditure trends and estimates by programme/objective/activity											
					Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate							
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	29.8	25.3	28.0	19.3	-13.5%	62.8%	19.4	20.2	20.7	2.3%	48.8%
Regulation and certification services	11.4	14.4	16.4	14.9	9.3%	35.0%	16.0	17.1	18.1	6.8%	41.5%
Proactive and relevant built environment interventions	–	–	–	3.6	–	2.2%	3.8	4.0	4.2	5.3%	9.7%
Total	41.2	39.7	44.3	37.8	-2.9%	100.0%	39.2	41.3	43.0	4.4%	100.0%

Statements of financial performance, cash flow and financial position

Table 13.18 Agrément South Africa statements of financial performance, cash flow and financial position

Statement of financial performance

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	3.6	4.8	3.0	4.6	8.1%	10.7%	5.0	5.4	6.0	9.1%	13.3%
Sale of goods and services other than capital assets	1.6	2.8	1.9	3.1	25.3%	6.3%	3.5	3.7	4.1	9.5%	9.1%
Other non-tax revenue	2.1	1.9	1.1	1.5	-10.4%	4.4%	1.5	1.7	1.9	8.0%	4.1%
Transfers received	34.4	34.1	31.9	33.2	-1.2%	89.3%	34.2	35.9	37.0	3.7%	86.7%
Total revenue	38.0	38.8	34.9	37.8	-0.2%	100.0%	39.2	41.3	43.0	4.4%	100.0%
Expenses											
Current expenses	41.2	39.7	44.3	37.8	-2.9%	100.0%	39.2	41.3	43.0	4.4%	100.0%
Compensation of employees	20.9	21.5	24.6	25.9	7.3%	57.0%	27.7	29.3	30.6	5.8%	70.9%
Goods and services	18.0	17.2	19.7	11.9	-12.9%	41.0%	11.6	12.0	12.3	1.2%	29.1%
Depreciation	2.2	0.9	—	—	-100.0%	1.9%	—	—	—	—	—
Interest, dividends and rent on land	0.0	0.0	—	—	-100.0%	—	—	—	—	—	—
Total expenses	41.2	39.7	44.3	37.8	-2.9%	100.0%	39.2	41.3	43.0	4.4%	100.0%
Surplus/(Deficit)	(3.2)	(0.8)	(9.5)	—	-100.0%		—	—	—	—	

Cash flow statement

Cash flow from operating activities	(1.3)	(2.3)	(7.2)	–	–	-100.0%	100.0%	–	(0.0)	(0.0)	–	100.0%	
Receipts													
Non-tax receipts	3.0	3.1	2.9	4.6	4.6	15.8%	9.2%	5.0	5.4	6.0	9.0%	13.2%	
Sales of goods and services other than capital assets	1.2	1.2	1.8	3.1	3.1	36.2%	5.0%	3.5	3.7	4.1	9.5%	9.1%	
Other tax receipts	1.7	1.9	1.1	1.5	1.5	-5.1%	4.2%	1.5	1.7	1.9	8.0%	4.1%	
Transfers received	34.0	34.1	31.9	33.2	33.2	-0.8%	90.6%	34.2	35.9	37.0	3.7%	86.8%	
Financial transactions in assets and liabilities	0.1	0.1	0.1	–	–	-100.0%	0.1%	–	–	–	–	–	
Total receipts	37.0	37.3	34.8	37.8	37.8	0.7%	100.0%	39.2	41.3	43.0	4.4%	100.0%	
Payment													
Current payments	38.2	39.6	42.0	37.8	37.8	-0.4%	100.0%	39.2	41.3	43.0	4.4%	100.0%	
Compensation of employees	20.4	21.6	24.9	25.9	25.9	8.1%	58.8%	27.7	29.3	30.6	5.8%	70.9%	
Goods and services	17.8	18.1	17.1	11.9	11.9	-12.5%	41.2%	11.6	12.0	12.3	1.2%	29.1%	
Total payments	38.2	39.6	42.0	37.8	37.8	-0.4%	100.0%	39.2	41.3	43.0	4.4%	100.0%	

Table 13.18 Agrément South Africa statements of financial performance, cash flow and financial position (continued)

Cash flow statement					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Net cash flow from investing activities	(0.8)	(2.0)	(1.6)	–	-100.0%	100.0%	–	–	–	–	–
Acquisition of property, plant, equipment and intangible assets	(0.7)	(1.9)	(1.7)	–	-100.0%	99.3%	–	–	–	–	–
Acquisition of software and other intangible assets	(0.0)	(0.0)	(0.0)	–	-100.0%	1.7%	–	–	–	–	–
Proceeds from the sale of property, plant, equipment and intangible assets	–	–	0.0	–	–	-1.0%	–	–	–	–	–
Net cash flow from financing activities	(0.4)	(0.3)	–	–	-100.0%	100.0%	–	–	–	–	–
Repayment of finance leases	(0.4)	(0.3)	–	–	-100.0%	100.0%	–	–	–	–	–
Net increase/(decrease) in cash and cash equivalents	(2.4)	(4.7)	(8.8)	–	-100.0%	100.0%	–	(0.0)	(0.0)	–	100.0%
Statement of financial position											
Carrying value of assets	2.2	3.9	4.4	4.4	26.2%	18.6%	4.4	4.4	4.4	–	31.8%
of which:											
Acquisition of assets	(0.7)	(1.9)	(1.7)	–	-100.0%	100.0%	–	–	–	–	–
Investments	–	–	0.2	0.2	–	0.5%	0.2	0.2	0.2	–	1.3%
Receivables and prepayments	2.5	3.3	3.3	3.3	9.3%	15.5%	3.3	3.3	3.3	–	23.7%
Cash and cash equivalents	25.5	14.8	6.0	6.0	-38.3%	65.4%	6.0	6.0	6.0	–	43.2%
Total assets	30.2	22.0	13.9	13.9	-22.9%	100.0%	13.9	13.9	13.9	–	100.0%
Accumulated surplus/(deficit)	21.8	15.3	5.9	5.9	-35.4%	61.2%	5.9	5.9	5.9	–	42.4%
Capital and reserves	0.4	–	–	–	-100.0%	0.6%	–	–	–	–	–
Finance lease	0.3	0.0	0.3	0.3	2.4%	1.3%	0.3	0.3	0.3	–	2.5%
Trade and other payables	7.7	6.6	7.6	7.6	-0.1%	37.0%	7.6	7.6	7.6	–	55.1%
Total equity and liabilities	30.2	22.0	13.9	13.9	-22.9%	100.0%	13.9	13.9	13.9	–	100.0%

Personnel information

Table 13.19 Agrément South Africa personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29		2025/26 - 2028/29	2026/27 - 2028/29		
		Agrément South Africa		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	
Salary level	33	33	35	24.6	0.7	33	25.9	0.8	32	27.6	0.9	33	29.3	0.9	33	30.6	0.9	–	100.0%
1 – 6	–	–	2	0.2	0.1	–	–	–	–	–	–	–	–	–	–	–	–	–	–
7 – 10	26	26	26	15.3	0.6	26	15.9	0.6	25	17.2	0.7	26	18.2	0.7	26	19.0	0.7	–	78.6%
11 – 12	3	3	3	3.4	1.1	3	3.6	1.2	3	3.8	1.3	3	4.0	1.3	3	4.2	1.4	–	9.2%
13 – 16	4	4	4	5.7	1.4	4	6.4	1.6	4	6.7	1.7	4	7.1	1.8	4	7.4	1.9	–	12.2%

1. Rand million.

Construction Industry Development Board

Selected performance indicators

Table 13.20 Construction Industry Development Board performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of construction industry development guidelines developed per year	Procurement and development	Economic transformation and equitable inclusion of women, youth and persons with disabilities for a just society	— ¹	2	2	2	2	2	2
Number of client departments whose capacity was improved for the infrastructure delivery management system per year	Provincial offices	Skills for the economy	110	120	169	130	140	150	160
Percentage of best practice project assessment scheme funds spent on development per year	Best practice project assessment scheme	Increased employment and work opportunities	— ¹	36.8% (R12.5m/ R34m)	46.5% (R13.3m/ R28.6m)	100%	85%	90%	95%
Percentage of best practice project assessment scheme funds spent on enterprise developmental finance per year	Best practice project assessment scheme		— ¹	— ¹	0 ²	100%	85%	90%	95%

1. No historical data available.

2. No spending due to delays in awarding funding to contractors.

Entity overview

The Construction Industry Development Board is a schedule 3A public entity established in terms of the Construction Industry Development Board Act (2000). The board is mandated to provide strategic leadership to construction industry stakeholders to stimulate sustainable growth; oversee the transformation of the construction sector by encouraging and facilitating the participation of historically disadvantaged groups in the industry; establish and promote best practice among public and private sector role players in the construction delivery process; ensure the uniform application of policy across all spheres of government; set and uphold ethical standards across the industry; ensure improved procurement and delivery management, and more equitable procurement practices; and develop systematic methods for monitoring and regulating the performance of the industry and its stakeholders, including the registration of projects and contractors.

Over the medium term, the board will continue to ensure compliance with its prescripts and provide enabling tools such as the register of contractors. This facilitates the procurement of targeted enterprises, allowing the board to provide expanded work opportunities to black-owned and black-managed contractors through client departments; offer development support to contractors and clients as part of the initiative to attain transformation and contribute to inclusive growth; monitor and evaluate the industry's performance to ensure that it contributes to development; continue playing a leadership role in the industry by providing construction knowledge, support and advice to its clients; continue fighting fraud and corruption in the construction industry; and strengthen compliance and regulation of the construction sector.

The board implements the best practice projects assessment scheme, which is focused on capacitating and developing small and emerging contractors in the sector in skills development and developmental finance. The scheme is expected to generate an estimated R360 million over the period ahead, mainly through collecting a fee on construction projects valued at R60 million or more, though these fees are currently being collected only from public sector clients. These funds will enable the board to implement its developmental strategies, including providing developmental finance. The board's provincial capacity-building programmes in the infrastructure delivery management system are planned to reach 450 clients at a projected cost of R130.9 million over the medium term.

The board plans to develop at least 6 guidelines and instruction notes over the next 3 years to strengthen regulatory compliance in the sector. Expenditure for this work is within the procurement and development

programme's allocation of R35.9 million over the MTEF period.

Expenditure is expected to increase at an average annual rate of 4 per cent, from R353.1 million in 2025/26 to R397.4 million in 2028/29, with spending on compensation of employees accounting for an estimated 47.7 per cent (R542 million) of the entity's budget over the medium term. Transfers from the department account for an estimated 22.2 per cent (R252.5 million) of the board's revenue over the period ahead. The remainder is set to be generated through fees charged for registration, the best practice project assessment scheme and interest on investments. Revenue is expected to increase in line with spending.

Programmes/Objectives/Activities

Table 13.21 Construction Industry Development Board expenditure trends and estimates by programme/objective/activity

	Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26			2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	150.1	150.3	195.1	143.5	-1.5%	57.4%		148.2	149.1	155.5	2.7%	39.9%
Construction industry regulation	24.4	22.3	24.0	32.6	10.2%	9.3%		33.9	35.1	36.6	4.0%	9.3%
Construction industry performance	6.5	6.8	7.3	10.9	18.9%	2.8%		11.4	11.4	11.9	2.8%	3.1%
Procurement and development	8.8	21.8	7.5	11.3	8.7%	4.4%		11.8	11.8	12.3	2.8%	3.2%
Provincial offices	32.7	36.6	37.2	38.5	5.6%	13.0%		41.4	43.6	45.9	6.0%	11.5%
Research and development	4.3	5.0	4.8	6.3	13.9%	1.8%		5.5	5.2	5.1	-6.7%	1.4%
Best practice project assessment scheme	—	—	15.7	109.9	—	11.3%		110.0	120.0	130.0	5.8%	31.7%
Total	226.8	242.8	291.5	353.1	15.9%	100.0%		362.3	376.2	397.4	4.0%	100.0%

Statements of financial performance, cash flow and financial position

Table 13.22 Construction Industry Development Board statements of financial performance, cash flow and financial position

Statement of financial performance					Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome				2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million	2022/23	2023/24	2024/25	2025/26								
Revenue												
Non-tax revenue	290.7	337.9	373.0	274.9	-1.8%	80.3%		281.6	291.6	310.2	4.1%	77.8%
Sale of goods and services other than capital assets	139.8	143.8	159.6	154.0	3.3%	37.6%		160.2	160.2	168.2	3.0%	43.0%
Other non-tax revenue	150.8	194.1	213.4	120.9	-7.1%	42.7%		121.4	131.4	142.0	5.5%	34.8%
Transfers received	80.0	80.3	75.2	78.2	-0.8%	19.7%		80.7	84.6	87.2	3.7%	22.2%
Total revenue	370.7	418.2	448.1	353.1	-1.6%	100.0%		362.3	376.2	397.4	4.0%	100.0%
Expenses												
Current expenses	226.8	242.8	291.5	353.1	15.9%	100.0%		362.3	376.2	397.4	4.0%	100.0%
Compensation of employees	124.7	138.1	140.9	151.5	6.7%	49.8%		171.2	180.6	190.2	7.9%	47.7%
Goods and services	97.1	98.9	142.3	201.6	27.6%	48.5%		191.1	195.6	207.2	0.9%	52.3%
Depreciation	4.9	5.8	8.3	—	-100.0%	1.7%		—	—	—	—	—
Interest, dividends and rent on land	0.0	0.0	0.0	—	-100.0%	—		—	—	—	—	—
Total expenses	226.8	242.8	291.5	353.1	15.9%	100.0%		362.3	376.2	397.4	4.0%	100.0%
Surplus/(Deficit)	143.9	175.4	156.6	—	-100.0%			—	—	—	—	—

Table 13.22 Construction Industry Development Board statements of financial performance, cash flow and financial position (continued)

Cash flow statement						Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Revised estimate	Average growth rate (%)		Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Cash flow from operating activities	38.1	93.2	7.9	(0.0)	-100.8%	100.0%	0.0	(0.0)	0.0	-380.1%	100.0%
Receipts											
Non-tax receipts	171.8	230.6	293.5	274.9	17.0%	75.6%	281.6	291.6	309.3	4.0%	77.8%
Sales of goods and services other than capital assets	161.6	216.5	269.0	263.9	17.8%	70.9%	270.2	280.2	297.4	4.1%	74.7%
Other tax receipts	10.2	14.1	24.5	11.0	2.5%	4.6%	11.4	11.4	11.9	2.8%	3.1%
Transfers received	80.0	80.3	75.2	78.2	-0.8%	24.4%	80.7	84.6	87.2	3.7%	22.2%
Total receipts	251.8	310.9	368.7	353.1	11.9%	100.0%	362.3	376.2	396.5	3.9%	100.0%
Payment											
Current payments	213.7	217.7	360.8	353.1	18.2%	100.0%	362.3	376.2	396.5	3.9%	100.0%
Compensation of employees	121.0	131.0	140.0	151.5	7.8%	47.5%	171.2	180.6	190.2	7.9%	47.7%
Goods and services	92.7	86.7	220.8	201.6	29.6%	52.5%	191.1	195.6	206.4	0.8%	52.3%
Total payments	213.7	217.7	360.8	353.1	18.2%	100.0%	362.3	376.2	396.5	3.9%	100.0%
Net cash flow from investing activities	(9.3)	(7.9)	(5.5)	–	-100.0%	100.0%	–	–	–	–	–
Acquisition of property, plant, equipment and intangible assets	(1.1)	(1.3)	(5.6)	–	-100.0%	35.0%	–	–	–	–	–
Acquisition of software and other intangible assets	(8.3)	(6.7)	–	–	-100.0%	66.1%	–	–	–	–	–
Proceeds from the sale of property, plant, equipment and intangible assets	0.1	0.1	0.1	–	-100.0%	-1.1%	–	–	–	–	–
Net cash flow from financing activities	(0.3)	(0.3)	(0.1)	–	-100.0%	100.0%	–	–	–	–	–
Repayment of finance leases	(0.3)	(0.3)	(0.1)	–	-100.0%	98.5%	–	–	–	–	–
Other flows from financing activities	(0.0)	(0.0)	0.0	–	-100.0%	1.5%	–	–	–	–	–
Net increase/(decrease) in cash and cash equivalents	28.5	85.1	2.3	(0.0)	-100.9%	100.0%	0.0	(0.0)	0.0	-380.1%	100.0%
Statement of financial position											
Carrying value of assets of which:	139.8	139.1	137.8	137.8	-0.5%	18.5%	137.8	137.8	137.8	–	15.5%
Acquisition of assets	(1.1)	(1.3)	(5.6)	–	-100.0%	100.0%	–	–	–	–	–
Receivables and prepayments	176.4	276.1	460.5	460.5	37.7%	45.8%	460.5	460.5	460.5	–	51.8%
Cash and cash equivalents	203.0	288.1	290.4	290.4	12.7%	35.7%	290.4	290.4	290.4	–	32.7%
Total assets	519.2	703.3	888.7	888.7	19.6%	100.0%	888.7	888.7	888.7	–	100.0%
Accumulated surplus/(deficit)	394.2	566.8	723.4	723.4	22.4%	80.3%	723.4	723.4	723.4	–	81.4%
Finance lease	0.3	0.1	–	–	-100.0%	–	–	–	–	–	–
Trade and other payables	113.7	125.3	120.9	120.9	2.1%	16.0%	120.9	120.9	120.9	–	13.6%
Provisions	11.1	11.2	44.3	44.3	58.6%	3.7%	44.3	44.3	44.3	–	5.0%
Total equity and liabilities	519.2	703.3	888.7	888.7	19.6%	100.0%	888.7	888.7	888.7	–	100.0%

Personnel information

Table 13.23 Construction Industry Development Board personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved establishment		Actual		Revised estimate			Medium-term expenditure estimate											
			2024/25			2025/26			2026/27			2027/28			2028/29				2025/26 - 2028/29
Construction Industry Development Board			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	185	185	185	140.9	0.8	185	151.5	0.8	195	171.2	0.9	195	180.6	0.9	195	190.2	1.0	1.8%	100.0%
1 – 6	4	4	4	0.9	0.2	4	0.9	0.2	3	0.8	0.3	3	0.8	0.3	3	0.9	0.3	-9.1%	1.5%
7 – 10	135	135	135	73.5	0.5	135	77.1	0.6	135	82.7	0.6	135	87.2	0.6	135	91.8	0.7	–	69.2%
11 – 12	9	9	9	9.7	1.1	9	10.8	1.2	8	8.3	1.0	8	8.8	1.1	8	9.3	1.2	-3.9%	4.1%
13 – 16	32	32	32	43.9	1.4	32	49.0	1.5	44	65.0	1.5	44	68.6	1.6	44	72.2	1.6	11.2%	22.6%
17 – 22	5	5	5	12.9	2.6	5	13.7	2.7	5	14.4	2.9	5	15.2	3.0	5	16.0	3.2	–	2.6%

1. Rand million.

Council for the Built Environment

Selected performance indicators

Table 13.24 Council for the Built Environment performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of organisations supported towards the professionalisation of built environment practitioners in line with the professionalisation framework per year	Professional skills and capacity development	Skills for the economy	36	101	11	15	20	25	30
Number of students, graduates, candidates and professionals supported through the council's support services per year	Professional skills and capacity development		— ¹	— ¹	— ¹	3 000	4 000	5 000	6 000

1. No historical data available.

Entity overview

The Council for the Built Environment is a statutory entity established by the Council for the Built Environment Act (2000). The act mandates the council to promote and protect the interests of the public regarding built environment issues; promote and maintain a sustainable built and natural environment; promote the ongoing development of human resources in the built environment; promote the sound governance of built environment professions; facilitate participation by built environment professionals in integrated development in the context of national goals; ensure the uniform application of norms and guidelines set by council for professions throughout the built environment; promote appropriate standards of health, safety and environmental protection within the built environment; promote cooperation between the council and government on training issues that affect the sector and the standards of such training; and serve as a forum in which built environment professionals can discuss relevant issues. The council is an overarching body that coordinates the six councils for the built environment professions: architecture, landscape architecture, engineering, property valuers, project and construction management, and quantity surveying.

The council believes that a skilled and competent built environment workforce is pivotal to delivering high-quality public service and supporting career growth for built environment candidates. Over the medium term, the council will continue to advocate for professionalisation of the sector, facilitate the placement of built environment candidates, and foster mentorship and career development. Through these initiatives, the council aims to increase the number of students, graduates, candidates and professionals supported through the council from 3 000 in 2025/26 to 6 000 in 2028/29. Expenditure is expected to decrease marginally, at an average annual rate of 0.4 per cent, from R69.8 million in 2025/26 to R69 million in 2028/29, due to a decrease in spending on goods and services for contractors and agency and support services after the conclusion in 2026/27 of 2 programmes, which were piloted by the council and sector education and training authorities.

The council is set to derive 82.7 per cent (R172 million) of its projected revenue over the next 3 years through transfers from the department and the remainder through levies collected from built environment councils. Revenue is expected to decrease in line with expenditure.

Programmes/Objectives/Activities

Table 13.25 Council for the Built Environment expenditure trends and estimates by programme/objective/activity

					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	54.7	59.4	63.2	59.8	3.0%	89.4%	61.7	64.4	65.4	3.0%	92.1%
Empowerment and economic development	0.9	0.9	2.6	5.4	83.8%	3.7%	0.1	0.4	0.4	-58.0%	0.4%
Professional skills and capacity development	0.3	1.3	1.3	1.9	79.9%	1.8%	7.0	0.7	0.7	-28.8%	4.0%
Research and knowledge management	0.3	0.2	0.3	0.5	17.2%	0.4%	0.2	0.5	0.5	3.4%	0.6%
Public protection, policy and legislation	1.0	6.5	2.4	2.3	31.8%	4.6%	1.9	2.0	2.1	-3.6%	2.9%
Total	57.2	68.3	69.7	69.8	6.8%	100.0%	71.0	67.9	69.0	-0.4%	100.0%

Statements of financial performance, cash flow and financial position

Table 13.26 Council for the Built Environment statements of financial performance, cash flow and financial position

Statement of financial performance						Average: growth rate (%)	Average: Expend- iture/ Total (%)				Average growth rate (%)	Average: Expend- iture/ Total (%)
Audited outcome				Revised estimate				Medium-term expenditure estimate				
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	
R million												
Revenue												
Non-tax revenue	3.0	8.6	7.2	11.5	56.5%	11.9%	16.0	10.3	9.6	-5.9%	17.3%	
Sale of goods and services other than capital assets	2.1	2.0	2.1	7.0	49.6%	5.2%	7.6	7.9	8.1	4.9%	11.4%	
Other non-tax revenue	0.9	6.6	5.1	4.5	70.4%	6.7%	8.4	2.4	1.5	-30.7%	5.9%	
Transfers received	54.5	54.7	57.7	58.3	2.3%	88.1%	55.0	57.6	59.4	0.6%	82.7%	
Total revenue	57.5	63.3	65.0	69.8	6.7%	100.0%	71.0	67.9	69.0	-0.4%	100.0%	
Expenses												
Current expenses	57.2	68.3	69.7	69.8	6.8%	100.0%	71.0	67.9	69.0	-0.4%	100.0%	
Compensation of employees	36.8	41.2	47.2	46.6	8.2%	64.8%	47.8	50.2	52.7	4.2%	72.4%	
Goods and services	20.4	23.8	19.5	23.2	4.4%	32.8%	23.2	17.8	16.3	-11.0%	27.6%	
Depreciation	—	3.3	3.1	—	—	2.4%	—	—	—	—	—	
Total expenses	57.2	68.3	69.7	69.8	6.8%	100.0%	71.0	67.9	69.0	-0.4%	100.0%	
Surplus/(Deficit)	—	(5.0)	(4.8)	—	—	—	—	—	—	—	—	
Cash flow statement												
Cash flow from operating activities	4.8	(0.4)	(2.4)	2.9	-15.7%	100.0%	—	—	0.0	-96.0%	100.0%	
Receipts												
Non-tax receipts	2.3	10.6	2.9	7.5	47.6%	9.1%	8.0	8.3	8.6	4.3%	12.0%	
Sales of goods and services other than capital assets	1.9	10.0	2.7	7.0	55.8%	8.4%	7.6	7.9	8.1	4.9%	11.4%	
Other sales	0.6	6.8	—	—	-100.0%	2.9%	—	—	—	—	—	
Other tax receipts	0.5	0.7	0.2	0.5	1.4%	0.7%	0.4	0.4	0.4	-4.7%	0.6%	
Transfers received	54.5	54.7	55.5	58.3	2.3%	86.8%	55.0	57.6	59.4	0.6%	82.7%	
Financial transactions in assets and liabilities	—	—	6.6	4.0	—	4.1%	8.0	2.0	1.1	-35.8%	5.3%	
Total receipts	56.8	65.3	65.0	69.8	7.1%	100.0%	71.0	67.9	69.0	-0.4%	100.0%	
Payment												
Current payments	52.0	65.7	67.4	66.9	8.7%	100.0%	71.0	67.9	69.0	1.0%	100.0%	
Compensation of employees	36.8	41.3	47.2	46.6	8.2%	68.2%	47.8	50.2	52.7	4.2%	72.4%	
Goods and services	15.2	24.4	20.1	20.3	10.1%	31.8%	23.2	17.8	16.3	-7.0%	27.6%	
Interest and rent on land	—	—	0.1	—	—	—	—	—	—	—	—	
Total payments	52.0	65.7	67.4	66.9	8.7%	100.0%	71.0	67.9	69.0	1.0%	100.0%	
Net cash flow from investing activities	(4.3)	(2.5)	(2.4)	(2.9)	-12.5%	100.0%	—	—	—	-100.0%	—	
Acquisition of property, plant, equipment and intangible assets	(2.0)	(1.4)	(1.1)	(1.5)	-8.7%	49.5%	—	—	—	-100.0%	—	
Acquisition of software and other intangible assets	(2.3)	(1.1)	(1.4)	(1.4)	-16.1%	51.2%	—	—	—	-100.0%	—	
Other flows from investing activities	0.0	0.1	0.0	—	-100.0%	-0.7%	—	—	—	—	—	
Net cash flow from financing activities	(0.1)	—	(0.0)	—	-100.0%	100.0%	—	—	—	—	—	
Repayment of finance leases	(0.1)	—	(0.0)	—	-100.0%	100.0%	—	—	—	—	—	
Net increase/(decrease) in cash and cash equivalents	0.4	(2.8)	(4.9)	(0.0)	-100.0%	100.0%	—	—	0.0	44 626.3%	100.0%	

Table 13.26 Council for the Built Environment statements of financial performance, cash flow and financial position (continued)

Statement of financial position					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	8.9	7.5	7.1	7.5	-5.5%	47.9%	7.5	7.5	7.9	1.5%	45.8%
of which:											
Acquisition of assets	(2.0)	(1.4)	(1.1)	(1.5)	-8.7%	100.0%	–	–	–	-100.0%	–
Investments	0.1	0.1	0.1	0.1	1.2%	0.3%	0.1	0.1	0.1	1.5%	0.3%
Receivables and prepayments	1.8	1.0	0.6	1.0	-16.2%	6.8%	1.0	1.0	1.1	1.5%	6.4%
Cash and cash equivalents	10.6	7.8	2.9	7.8	-9.8%	44.9%	7.8	7.8	8.2	1.5%	47.5%
Total assets	21.4	16.4	10.7	16.4	-8.4%	100.0%	16.4	16.4	17.2	1.5%	100.0%
Accumulated surplus/(deficit)	10.5	5.2	0.4	5.5	-19.5%	33.4%	5.5	5.5	5.7	1.5%	33.5%
Capital reserve fund	–	1.4	0.9	1.4	–	5.6%	1.4	1.4	1.4	1.5%	8.3%
Finance lease	–	–	0.1	–	–	0.2%	–	–	–	–	–
Trade and other payables	9.6	8.8	8.2	8.5	-3.9%	54.0%	8.5	8.5	8.9	1.5%	51.6%
Provisions	1.3	1.1	1.0	1.1	-4.9%	6.9%	1.1	1.1	1.2	1.5%	6.7%
Total equity and liabilities	21.4	16.4	10.7	16.4	-8.4%	100.0%	16.4	16.4	17.2	1.5%	100.0%

Personnel information

Table 13.27 Council for the Built Environment personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)			
Number of funded posts	Number of approved establishment		Actual			Revised estimate			Medium-term expenditure estimate													
			2024/25			2025/26			2026/27			2027/28			2028/29					2025/26 - 2028/29	2026/27 - 2028/29	
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Council for the Built Environment			69	69		63	47.2	0.7	63	46.6	0.7	57	47.8	0.8	57	50.2	0.9	57	52.7	0.9	-3.3%	100.0%
Salary level	69	69	63	47.2	0.7	63	46.6	0.7	57	47.8	0.8	57	50.2	0.9	57	52.7	0.9					
1 – 6	17	17	17	0.9	0.1	17	0.9	0.1	12	1.0	0.1	12	1.1	0.1	12	1.1	0.1	-11.0%			21.1%	
7 – 10	20	20	18	10.2	0.6	18	10.0	0.6	17	9.7	0.6	17	10.2	0.6	17	10.7	0.6	-1.9%			29.8%	
11 – 12	10	10	8	8.0	1.0	8	7.8	1.0	9	8.8	1.0	9	9.2	1.0	9	9.7	1.1	4.0%			15.8%	
13 – 16	21	21	19	25.6	1.3	19	25.4	1.3	18	25.7	1.4	18	27.0	1.5	18	28.3	1.6	-1.8%			31.6%	
17 – 22	1	1	1	2.5	2.5	1	2.4	2.4	1	2.7	2.7	1	2.8	2.8	1	2.9	2.9	–			1.8%	

1. Rand million.

Independent Development Trust

Selected performance indicators

Table 13.28 Independent Development Trust performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Value of programme spend per year	Programme management	Increased infrastructure investment, access and efficiency	R3.3bn	R4.8bn	R3.6bn	R6.3bn	R7.5bn	R8.6bn	R8.6bn
Number of construction work opportunities created per year through the trust's portfolio	Programme management		3 187	4 420	3 552	4 752	1 824	2 061	2 061
Number of expanded public works opportunities (non-state sector) created per year	Programme management	Increased employment and job opportunities	109 871	77 235	56 091	43 000	43 000	43 000	43 000

Entity overview

The Independent Development Trust was established in 1990 as a grant-making institution for the development of disadvantaged communities in South Africa, and is listed as a schedule 2 public entity in terms of the Public Finance Management Act (1999). The trust implements projects commissioned by national and provincial government that involve social infrastructure programmes as the basis for accessing communities and developing assets within them.

Over the medium term, the trust will focus on empowering poor communities by providing project management services for delivering and refurbishing social infrastructure such as schools, clinics and community centres, mainly in rural areas. The trust also expects to create 129 000 work opportunities through the expanded public

works programme and a further 5 946 work opportunities through other programme portfolios. Expenditure for these activities is within the programme management programme's allocation of R655 million over the medium term.

Expenditure is expected to decrease marginally, at an average annual rate of 0.6 per cent, from R615.3 million in 2025/26 to R603.6 million in 2028/29. This was due to the trust having received a one-off allocation of R50.8 million from the department in 2025/26. Spending on compensation of employees accounts for an estimated 47.2 per cent (R821.4 million) of the trust's total expenditure over the period ahead.

The bulk of the trust's revenue, amounting to R1.6 billion over the medium term, is generated through the management fees it charges to the department and other client departments. Revenue is expected to increase at an average annual rate of 7 per cent, from R489.3 million in 2025/26 to R598.7 million in 2028/29.

Programmes/Objectives/Activities

Table 13.29 Independent Development Trust expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	128.4	236.0	396.9	420.7	48.5%	64.9%	349.9	363.4	372.6	-4.0%	62.4%
Programme management	117.5	142.2	184.5	194.6	18.3%	35.1%	206.0	218.1	230.9	5.9%	37.6%
Total	245.9	378.2	581.4	615.3	35.8%	100.0%	555.9	581.5	603.6	-0.6%	100.0%

Statements of financial performance, cash flow and financial position

Table 13.30 Independent Development Trust statements of financial performance, cash flow and financial position

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	214.7	287.3	633.1	489.3	31.6%	91.4%	492.1	550.6	598.7	7.0%	97.0%
Sale of goods and services other than capital assets	214.7	287.3	633.1	489.3	31.6%	91.4%	492.1	550.6	598.7	7.0%	97.0%
Transfers received	70.3	81.8	–	–	-100.0%	8.6%	50.0	–	–	–	3.0%
Total revenue	285.0	369.1	633.1	489.3	19.7%	100.0%	542.1	550.6	598.7	7.0%	100.0%
Expenses											
Current expenses	245.9	378.2	581.4	615.3	35.8%	100.0%	555.9	581.5	603.6	-0.6%	100.0%
Compensation of employees	161.3	190.2	244.7	243.4	14.7%	46.1%	258.0	273.5	289.9	6.0%	47.2%
Goods and services	83.8	182.7	330.2	365.0	63.3%	52.8%	290.7	300.6	305.8	-5.7%	51.5%
Depreciation	0.8	5.3	6.5	6.8	101.9%	1.1%	7.1	7.5	7.9	5.0%	1.3%
Total expenses	245.9	378.2	581.4	615.3	35.8%	100.0%	555.9	581.5	603.6	-0.6%	100.0%
Surplus/(Deficit)	39.1	(9.2)	51.7	(126.0)	-247.7%		(13.8)	(31.0)	(4.9)	-66.1%	
Cash flow statement											
Cash flow from operating activities	89.3	(87.0)	51.7	(126.0)	-212.1%	100.0%	(13.8)	(31.0)	(4.9)	-66.2%	100.0%
Receipts											
Non-tax receipts	195.9	252.0	633.1	489.3	35.7%	91.2%	492.1	550.6	598.7	7.0%	97.0%
Sales of goods and services other than capital assets	195.9	252.0	633.1	489.3	35.7%	91.2%	492.1	550.6	598.7	7.0%	97.0%
Transfers received	70.3	81.8	–	–	-100.0%	8.8%	50.0	–	–	–	3.0%
Total receipts	266.2	333.8	633.1	489.3	22.5%	100.0%	542.1	550.6	598.7	7.0%	100.0%
Payment											
Current payments	176.9	420.7	581.4	615.2	51.5%	100.0%	555.9	581.5	603.6	-0.6%	100.0%
Compensation of employees	160.7	190.3	244.7	243.4	14.8%	46.8%	258.0	273.5	289.9	6.0%	47.2%
Goods and services	16.1	230.4	336.6	371.8	184.5%	53.2%	297.9	308.1	313.7	-5.5%	52.8%
Total payments	176.9	420.7	581.4	615.2	51.5%	100.0%	555.9	581.5	603.6	-0.6%	100.0%
Net cash flow from investing activities	(2.3)	(2.3)	(85.3)	(54.1)	188.0%	100.0%	(9.0)	(9.0)	(9.0)	-45.0%	100.0%
Acquisition of property, plant, equipment and intangible assets	(2.3)	(2.3)	(85.3)	(54.1)	188.0%	100.0%	(9.0)	(9.0)	(9.0)	-45.0%	100.0%
Net cash flow from financing activities	(0.5)	(0.5)	(0.2)	(0.2)	-22.4%	100.0%	(0.2)	(0.2)	(0.2)	–	100.0%
Repayment of finance leases	(0.5)	(0.5)	(0.2)	(0.2)	-22.4%	100.0%	(0.2)	(0.2)	(0.2)	–	100.0%
Net increase/(decrease) in cash and cash equivalents	86.6	(89.8)	(33.8)	(180.3)	-227.7%	100.0%	(23.0)	(40.2)	(14.1)	-57.2%	100.0%

Table 13.30 Independent Development Trust statements of financial performance, cash flow and financial position

Statement of financial position				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	24.5	21.4	120.3	174.5	92.4%	3.1%	183.5	192.5	201.5	4.9%	6.7%
of which:											
Acquisition of assets	(2.3)	(2.3)	(85.3)	(54.1)	188.0%	100.0%	(9.0)	(9.0)	(9.0)	-45.0%	100.0%
Receivables and prepayments	2 390.6	2 315.4	2 988.3	2 996.6	7.8%	97.7%	2 984.8	2 989.9	2 998.8	–	104.9%
Cash and cash equivalents	143.2	53.4	(67.0)	(227.0)	-216.6%	-0.9%	(300.0)	(340.2)	(354.3)	16.0%	-11.6%
Taxation	4.3	7.9	–	–	-100.0%	0.1%	–	–	–	–	–
Statutory receivables	0.5	–	–	–	-100.0%	–	–	–	–	–	–
Total assets	2 563.1	2 398.1	3 041.7	2 944.0	4.7%	100.0%	2 868.3	2 842.2	2 846.0	-1.1%	100.0%
Accumulated surplus/(deficit)	(1 876.4)	(1 885.5)	(2 028.4)	(2 115.9)	4.1%	-72.2%	(2 209.7)	(2 209.7)	(2 209.7)	1.5%	-77.5%
Capital and reserves	2 025.0	2 025.0	2 025.0	2 025.0	–	74.0%	2 025.0	2 025.0	2 025.0	–	71.0%
Borrowings	0.5	0.4	779.9	82.0	441.4%	7.9%	103.4	75.2	77.1	-2.0%	3.0%
Finance lease	0.4	–	–	0.2	-19.2%	–	0.2	0.2	0.2	–	–
Trade and other payables	126.1	41.4	48.4	49.6	-26.7%	2.4%	46.3	48.5	50.3	0.5%	1.7%
Derivatives financial instruments	2 287.4	2 216.8	2 216.8	2 903.0	8.3%	87.9%	2 903.0	2 903.0	2 903.0	–	101.8%
Total equity and liabilities	2 563.1	2 398.1	3 041.7	2 944.0	4.7%	100.0%	2 868.3	2 842.2	2 846.0	-1.1%	100.0%

Personnel information

Table 13.31 Independent Development Trust personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved posts on establishment	Number of posts on approved establishment	Actual		Revised estimate			Medium-term expenditure estimate									2025/26 - 2028/29			2026/27 - 2028/29
			2024/25			2025/26			2026/27			2027/28			2028/29					
Independent Development Trust			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	320	320	320	244.7	0.8	297	243.4	0.8	297	258.0	0.9	297	273.5	0.9	297	289.9	1.0	–	100.0%	
1 – 6	4	4	4	9.4	2.4	4	8.4	2.1	4	8.4	2.1	4	8.4	2.1	4	10.4	2.6	–	1.3%	
7 – 10	289	289	289	141.0	0.5	266	165.8	0.6	266	180.4	0.7	266	195.8	0.7	266	208.3	0.8	–	89.6%	
11 – 12	27	27	27	94.3	3.5	27	69.2	2.6	27	69.2	2.6	27	69.2	2.6	27	71.2	2.6	–	9.1%	

1. Rand million.

Property Management Trading Entity

Selected performance indicators

Table 13.32 Property Management Trading Entity performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of precinct plans developed per year	Real estate investment services	Increased infrastructure investment, access and efficiency	1	1	7	8	5	5	5
Number of immovable assets physically verified to validate existence and assess conditions per year	Real estate registry services		21 587	19 762	19 497	21 9176	21 436	21 436	21 436
Number of operational-term contracts for maintenance implemented per year	Facilities management services		163	385	466	242	266	293	322
Number of facilities maintained through the total facilities management contract per year	Facilities management services		3	4	2	12	12	12	15
Number of critical components (lifts, boilers, heating, ventilation and air conditioning, gensets and water systems) assessed to determine their condition per year	Facilities management services		– ¹	– ¹	– ¹	8	1	2	4
Number of reports published per year on the condition of department's green building in line with the 2018 public works green building policy	Facilities management services		– ¹	– ¹	– ¹	1	1	1	1

1. No historical data available.

Entity overview

The Property Management Trading Entity was established after a decision in 2006 to devolve accommodation costs from the then Department of Public Works to client departments. The entity performs immovable asset management functions on behalf of the department, including the provision of residential and office accommodation for user departments at the national government level; and acquires, manages, operates, maintains and disposes of immovable assets in the department's custody. The entity was established to apply professional business approaches in managing and optimising the state's immovable asset portfolio for maximum return. On a cost recovery basis, the entity finances the purchase, construction, refurbishment and maintenance of nationally owned government properties; and manages the leases of privately owned properties accommodating national departments.

Over the medium term, the entity will continue to focus on repairing, refurbishing and disposing of its assets to support efficient and integrated government service delivery for the buildings in its portfolio. To achieve these objectives, the entity plans to spend R46.4 billion over the medium term, which includes R4.4 billion for maintenance. The entity also plans to carry out refurbishment, repair and capital projects for 19 departments, including correctional service centres, police stations, courts and office buildings. These projects are expected to cost R12.5 billion over the medium term.

The entity will focus on various capital projects over the medium term to reduce its backlog of infrastructure projects and create work opportunities. Capital projects include the installation of infrastructure at the Salvokop government buildings precinct in Pretoria. Planned refurbishment work includes the Union Buildings and Bryntirion Estate in Pretoria, particularly the refurbishment of existing roads and stormwater drainage, and the construction of gates and a command centre. The parliamentary precinct, official residences and the Robben Island Museum in Cape Town are also targeted for upgrades, repairs and maintenance. An amount of R10.2 billion is set aside for this work over the medium term.

Expenditure is expected to increase at an average annual rate of 4.9 per cent, from R14.2 billion in 2025/26 to R16.4 billion in 2028/29. Spending on goods and services accounts for an estimated 71.4 per cent (R33.2 billion) of the entity's budget over the medium term, mainly for operating leases. Transfers from the department account for a projected 22.9 per cent (R13 billion) of the entity's revenue over the period ahead. Revenue is expected to increase at an average annual rate of 4.7 per cent, from R17.4 billion in 2025/26 to R20 billion in 2028/29. To provide for the devolution of funds for leased accommodation for the Commission for Gender Equality, R27.4 million over the MTEF period is shifted from the entity's budget to the budget for the commission in the Department of Women, Youth and Persons with Disabilities.

Programmes/Objectives/Activities

Table 13.33 Property Management Trading Entity expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million				2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	5 766.4	5 778.7	6 590.9	918.5	-45.8%	27.2%	1 056.1	1 052.3	1 094.1	6.0%	6.9%
Real estate investment services	156.7	154.5	168.7	191.0	6.8%	1.0%	199.2	205.0	212.7	3.7%	1.3%
Construction management services	595.4	454.9	413.0	406.6	-11.9%	2.7%	415.6	434.3	453.7	3.7%	2.8%
Real estate management services	7 681.3	8 188.6	8 288.5	9 140.3	6.0%	47.5%	9 255.9	9 988.4	10 673.4	5.3%	64.4%
Real estate registry services	102.3	81.6	89.6	63.7	-14.6%	0.5%	63.5	61.2	63.9	0.1%	0.4%
Facilities management services	3 544.6	3 925.8	3 890.0	3 488.3	-0.5%	21.2%	3 588.3	3 736.9	3 891.6	3.7%	24.2%
Total	17 846.6	18 584.1	19 440.7	14 208.5	-7.3%	100.0%	14 578.5	15 478.0	16 389.4	4.9%	100.0%

Statements of financial performance, cash flow and financial position

Table 13.34 Property Management Trading Entity statements of financial performance, cash flow and financial position

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome				Revised estimate		Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	13 309.3	13 917.3	13 198.5	13 363.5	0.1%	76.5%	13 701.9	14 564.6	15 481.1	5.0%	77.1%
Sale of goods and services other than capital assets	11 761.9	12 605.1	11 962.2	13 270.8	4.1%	70.5%	13 604.8	14 462.8	15 374.4	5.0%	76.5%
Other sales	4 722.8	5 642.8	5 139.5	6 454.8	11.0%	31.2%	6 454.8	6 977.6	7 535.8	5.3%	36.9%
Other non-tax revenue	1 547.4	1 312.3	1 236.3	92.7	-60.9%	6.0%	97.1	101.8	106.6	4.8%	0.5%
Transfers received	3 912.8	4 276.2	4 288.1	4 044.0	1.1%	23.5%	4 181.9	4 350.2	4 485.1	3.5%	22.9%
Total revenue	17 222.1	18 193.5	17 486.6	17 407.5	0.4%	100.0%	17 883.8	18 914.8	19 966.2	4.7%	100.0%
Expenses											
Current expenses	16 219.2	16 660.2	17 625.1	12 380.0	-8.6%	89.7%	12 676.9	13 493.4	14 315.7	5.0%	87.2%
Compensation of employees	1 987.7	2 126.7	2 224.8	2 230.9	3.9%	12.2%	2 328.5	2 433.7	2 543.0	4.5%	15.7%
Goods and services	11 229.6	11 184.7	12 173.8	10 143.8	-3.3%	63.8%	10 348.3	11 059.7	11 772.7	5.1%	71.4%
Depreciation	3 001.2	3 347.8	3 224.1	—	-100.0%	13.7%	—	—	—	—	—
Interest, dividends and rent on land	0.7	1.0	2.4	5.3	93.8%	—	—	—	—	-100.0%	—
Transfers and subsidies	1 627.4	1 923.9	1 815.6	1 828.6	4.0%	10.3%	1 901.7	1 984.6	2 073.7	4.3%	12.8%
Total expenses	17 846.6	18 584.1	19 440.7	14 208.5	-7.3%	100.0%	14 578.5	15 478.0	16 389.4	4.9%	100.0%
Surplus/(Deficit)	(624.5)	(390.5)	(1 954.1)	3 199.0	-272.4%		3 305.3	3 436.8	3 576.8	3.8%	
Cash flow statement											
Cash flow from operating activities	1 333.1	586.3	1 374.6	3 199.0	33.9%	100.0%	3 305.3	3 436.8	3 576.8	3.8%	100.0%
Receipts											
Non-tax receipts	15 280.3	13 792.4	14 571.8	13 363.5	-4.4%	77.5%	13 701.9	14 564.6	15 481.1	5.0%	77.1%
Sales of goods and services other than capital assets	15 186.9	13 593.0	14 424.2	13 270.8	-4.4%	76.8%	13 604.8	14 462.8	15 374.4	5.0%	76.5%
Other sales	5 204.1	4 969.7	5 536.7	6 454.8	7.4%	30.1%	6 454.8	6 977.6	7 535.8	5.3%	36.9%
Other tax receipts	93.4	199.4	147.7	92.7	-0.3%	0.7%	97.1	101.8	106.6	4.8%	0.5%
Transfers received	3 912.8	4 276.2	4 288.1	4 044.0	1.1%	22.5%	4 181.9	4 350.2	4 485.1	3.5%	22.9%
Total receipts	19 193.1	18 068.6	18 859.9	17 407.5	-3.2%	100.0%	17 883.8	18 914.8	19 966.2	4.7%	100.0%
Payment											
Current payments	15 935.6	15 581.6	15 457.2	12 380.0	-8.1%	88.5%	12 676.9	13 493.4	14 315.7	5.0%	87.2%
Compensation of employees	2 062.0	2 131.1	2 246.6	2 230.9	2.7%	12.9%	2 328.5	2 433.7	2 543.0	4.5%	15.7%
Goods and services	13 873.6	13 450.6	13 210.5	10 143.8	-9.9%	75.6%	10 348.3	11 059.7	11 772.7	5.1%	71.4%
Interest and rent on land	—	—	—	5.3	—	—	—	—	—	-100.0%	—
Transfers and subsidies	1 846.2	1 859.9	1 969.8	1 828.6	-0.3%	11.2%	1 901.7	1 984.6	2 073.7	4.3%	12.8%
Payments for financial assets	78.3	40.8	58.3	—	-100.0%	0.3%	—	—	—	—	—
Total payments	17 860.1	17 482.3	17 485.3	14 208.5	-7.3%	100.0%	14 578.5	15 478.0	16 389.4	4.9%	100.0%
Net cash flow from investing activities	(2 389.8)	(2 361.6)	(2 149.5)	(2 250.5)	-2.0%	100.0%	(2 343.7)	(2 445.9)	(2 555.7)	4.3%	100.0%
Acquisition of property, plant, equipment and intangible assets	(2 369.9)	(2 323.3)	(2 078.2)	(2 175.9)	-2.8%	97.8%	(2 266.0)	(2 364.8)	(2 470.9)	4.3%	96.7%
Investment property	—	(5.2)	—	—	—	0.1%	—	—	—	—	—
Acquisition of software and other intangible assets	(19.9)	(33.1)	(71.3)	(74.6)	55.4%	2.2%	(77.7)	(81.1)	(84.8)	4.3%	3.3%
Net cash flow from financing activities	6.0	(2.9)	0.5	0.5	-55.4%	100.0%	0.6	0.6	0.6	4.4%	100.0%
Repayment of finance leases	(5.0)	(7.7)	(8.2)	(8.6)	19.9%	-726.7%	(9.0)	(9.4)	(9.8)	4.3%	-1 633.0%
Other flows from financing activities	11.0	4.7	8.8	9.2	-5.8%	826.7%	9.5	10.0	10.4	4.3%	1 733.0%
Net increase/(decrease) in cash and cash equivalents	(1 050.8)	(1 778.2)	(774.4)	949.0	-196.7%	100.0%	962.1	991.5	1 021.7	2.5%	100.0%
Statement of financial position											
Carrying value of assets	156 006.7	151 830.5	150 859.0	157 949.3	0.4%	96.9%	164 488.4	171 660.1	179 367.7	4.3%	96.5%
of which:											
Acquisition of assets	(2 369.9)	(2 323.3)	(2 078.2)	(2 175.9)	-2.8%	100.0%	(2 266.0)	(2 364.8)	(2 470.9)	4.3%	100.0%
Receivables and prepayments	3 404.1	5 203.6	5 473.5	5 730.8	19.0%	3.1%	5 968.0	6 228.3	6 507.9	4.3%	3.5%
Cash and cash equivalents	22.6	8.1	1.9	2.0	-55.7%	—	2.1	2.1	2.2	4.3%	—
Total assets	159 433.4	157 042.2	156 334.4	163 682.1	0.9%	100.0%	170 458.5	177 890.5	185 877.8	4.3%	100.0%
Accumulated surplus/(deficit)	144 940.1	141 866.7	140 665.1	147 276.4	0.5%	90.3%	153 373.6	160 060.7	167 247.4	4.3%	90.0%
Borrowings	1 922.1	3 685.7	4 453.9	4 663.2	34.4%	2.3%	4 856.3	5 068.0	5 295.6	4.3%	2.8%
Finance lease	12.0	10.0	11.8	12.3	0.8%	—	12.8	13.4	14.0	4.3%	—
Deferred income	6 970.2	6 169.9	5 981.3	6 262.4	-3.5%	4.0%	6 521.7	6 806.1	7 111.6	4.3%	3.8%
Trade and other payables	4 627.5	4 651.3	4 499.0	4 710.4	0.6%	2.9%	4 905.5	5 119.3	5 349.2	4.3%	2.9%
Provisions	380.7	108.6	76.1	79.7	-40.6%	0.1%	83.0	86.6	90.5	4.3%	—
Derivatives financial instruments	580.8	550.0	647.2	677.6	5.3%	0.4%	705.7	736.5	769.5	4.3%	0.4%
Total equity and liabilities	159 433.4	157 042.2	156 334.4	163 682.1	0.9%	100.0%	170 458.5	177 890.5	185 877.8	4.3%	100.0%

Personnel information

Table 13.35 Property Management Trading Entity personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved posts on establishment	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
Property Management Trading Entity			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	4 540	4 540	4 540	2 224.8	0.5	4 540	2 230.9	0.5	4 540	2 328.5	0.5	4 540	2 433.7	0.5	4 540	2 543.0	0.6	–	100.0%
1 – 6	1 888	1 888	1 888	468.2	0.2	1 888	469.5	0.2	1 888	493.9	0.3	1 888	516.3	0.3	1 888	539.5	0.3	–	41.6%
7 – 10	2 115	2 115	2 115	1 106.9	0.5	2 115	1 109.9	0.5	2 115	1 156.5	0.5	2 115	1 208.8	0.6	2 115	1 263.2	0.6	–	46.6%
11 – 12	281	281	281	303.7	1.1	281	304.5	1.1	281	317.4	1.1	281	331.6	1.2	281	346.6	1.2	–	6.2%
13 – 16	256	256	256	346.1	1.4	256	347.0	1.4	256	360.8	1.4	256	377.0	1.5	256	393.7	1.5	–	5.6%

1. Rand million.

Statistics South Africa

Budget summary

	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
R million						
MTEF allocation						
Administration	467.2	23.9	351.3	842.3	853.4	891.5
Economic Statistics	315.1	–	–	315.1	332.9	347.9
Population and Social Statistics	304.0	–	–	304.0	317.5	304.2
Methodology and Statistical Infrastructure	171.2	0.1	–	171.2	178.8	186.9
Statistical Support and Informatics	330.9	0.2	12.2	343.2	358.7	374.7
Statistical Operations and Provincial Coordination	959.0	0.5	2.1	961.6	1 005.5	1 046.8
South African National Statistics System	46.1	–	–	46.1	47.5	49.7
Total expenditure estimates	2 593.4	24.6	365.5	2 983.5	3 094.2	3 201.6
Executive authority	Minister in the Presidency					
Accounting officer	Statistician-General of Statistics South Africa					
Website	www.statssa.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

Lead and partner in the production of statistics, in line with internationally recognised principles and standards, to inform users about socioeconomic dynamics for evidence-based decisions.

Mandate

Statistics South Africa is a national department accountable to the Minister in the Presidency. The department's activities are regulated by the Statistics Act (1999), as amended in 2024, which mandates it to advance the production, dissemination, use and coordination of official and other statistics to assist organs of state, businesses, other organisations and the public in planning, monitoring, policy development and decision-making. The act also requires that the department coordinates statistical production among organs of state in line with statistical principles and the purpose of official statistics.

Selected performance indicators

Table 14.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of GDP estimate releases per year	Economic Statistics	An ethical, capable and professional public service	4	4	4	4	4	4	4
Number of releases on industry and trade statistics per year	Economic Statistics		150	150	150	150	150	150	150
Number of releases on financial statistics per year	Economic Statistics		16	16	16	16	16	16	16
Number of price index releases per year	Economic Statistics		48	48	48	60	60	60	60
Number of releases on labour market dynamics per year	Population and Social Statistics		8	8	8	8	8	8	8
Number of releases on living circumstances, service delivery and poverty per year	Population and Social Statistics		4	4	4	4	4	4	4
Number of releases on the changing profile of the population per year	Population and Social Statistics		15	16	16	16	16	16	16

Expenditure overview

Over the medium term, the department will focus on sustaining and protecting the quality of statistical information, rolling out the continuous population survey, modernising and innovating its business operating model, and strengthening statistical reform. Expenditure is expected to increase at an average annual rate of 3.9 per cent, from R2.9 billion in 2025/26 to R3.2 billion in 2028/29, driven by additional funding of R208.4 million over the next 3 years for the procurement of IT infrastructure and to finance a shortfall in the department's operational expenditure, particularly vehicles used for data collection. Compensation of employees is the department's main cost driver, accounting for an estimated 64.3 per cent (R6 billion) of its budget over the period ahead.

Sustaining and protecting the quality of statistical information

Reliable and trustworthy statistics provide essential data for informed decision-making within and outside of government. To this end, the department aims to release at least 258 publications per year over the medium term related to socioeconomic statistics, including those on GDP, price indexes and the labour market. Expenditure for this work is within the *Economic Statistics* and *Population and Social Statistics* programmes, which receive a combined allocation of R1.9 billion over the medium term.

The ability of the statistical system to respond to the growing demand of users for insightful data and information remains a challenge. In response to this, the department aims to partner with other data suppliers over the period ahead and investigate alternative data sources to augment and strengthen the supply of statistical information in the country. This includes determining whether administrative data from the Companies and Intellectual Property Commission and National Treasury can be used to supplement results from sample surveys with the aim of reducing sample sizes and thereby reducing costs. This work will be carried out in the *Economic Statistics* programme, which is allocated R995.9 million over the MTEF period.

Implementing the continuous population survey

The department commenced with the reconceptualisation and redesign of the continuous population survey in 2025/26. This was intended to integrate several existing surveys (including the general household, income and expenditure, and living conditions surveys) into a single continuous data collection vehicle with the objective of producing more frequent lower-level data. In 2025/26, the department updated the sampling frame, commenced with testing various methodologies and engaged external stakeholders on key data needs. The continuous population survey is scheduled to be piloted between July and December 2026 and will focus on a comprehensive assessment of the questionnaire; workload allocation; quality assurance processes; monitoring and evaluation; training methodologies; and communication, publicity and advocacy strategies. The full implementation of the survey is planned for 2027/28, after which it will become a permanent component of the household survey programme. To carry out these activities, R545.9 million over the medium term is allocated in the *Poverty and Inequality Statistics* subprogramme in the *Population and Social Statistics* programme.

Modernising the business operating model

The department is still in the process of modernising its business operating model to enhance efficiencies across statistical production and governance functions. Strategic priorities in the modernisation effort over the medium term will include transitioning to digital data collection methods for key economic surveys, the continuous population survey and the business register. These transitions will be complemented by the automation of critical processes within the statistical value chain to improve accuracy, timeliness and cost-effectiveness.

The department has also initiated research on the use of artificial intelligence in the areas of data processing and statistics dissemination to assess the viability of artificial intelligence-driven solutions before committing to significant investments. The department, through the *Statistical Support and Informatics* and *Statistical Operations and Provincial Coordination* programmes, is collaborating with Microsoft on these experimental learning projects.

In response to increasing demand for data and statistics and as part of modernising, the department is in the process of establishing an interconnected statistical system that facilitates data acquisition, processing, integration, analysis and visualisation. This long-term initiative addresses the need to establish a data ecosystem and national statistics system, and will initially entail the development of a national strategy for the development of statistics and a national data strategy in collaboration with partners in both the public and private sectors.

To carry out activities related to the modernisation project, R185.8 million is allocated over the medium term in the *Business Modernisation* subprogramme in the *Statistical Support and Informatics* programme.

Strengthening statistical reform

The Statistics Amendment Bill was officially promulgated in 2025 with the aim of strengthening statistical coordination at all levels of society. Implementation of the amendments will be phased in from 2026/27 to ensure smooth adoption by and alignment among all stakeholders. Key provisions include the establishment and operationalisation of a national statistics system and the development of a national strategy for the development of statistics. These measures aim to enhance collaboration and coordination among all producers of official statistics, ensuring consistency, quality and the comparability of data across sectors. Over the next 3 years, amendments to be prioritised include drafting some of the regulations and statistical plans for some entities of the national statistics system, and creating awareness on the amendments to organs of state on their responsibility to establish statistics units. These activities will be carried out through an allocation of R143.3 million over the medium term in the *South African National Statistics System* programme.

Expenditure trends and estimates

Table 14.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Economic Statistics											
3. Population and Social Statistics											
4. Methodology and Statistical Infrastructure											
5. Statistical Support and Informatics											
6. Statistical Operations and Provincial Coordination											
7. South African National Statistics System											
Programme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	719.1	746.9	768.5	779.1	2.7%	25.1%	842.3	853.4	891.5	4.6%	27.9%
Programme 2	283.8	288.9	297.7	317.8	3.8%	9.9%	315.1	332.9	347.9	3.1%	10.7%
Programme 3	280.1	322.0	161.4	273.5	-0.8%	8.6%	304.0	317.5	304.2	3.6%	10.0%
Programme 4	133.6	149.9	149.5	158.7	5.9%	4.9%	171.2	178.8	186.9	5.6%	5.8%
Programme 5	308.2	256.8	318.8	324.4	1.7%	10.1%	343.2	358.7	374.7	4.9%	11.6%
Programme 6	2 040.7	924.3	890.1	954.2	-22.4%	40.1%	961.6	1 005.5	1 046.8	3.1%	32.5%
Programme 7	32.1	35.0	31.6	47.7	14.1%	1.2%	46.1	47.5	49.7	1.3%	1.5%
Subtotal	3 797.6	2 723.9	2 617.6	2 855.3	-9.1%	100.0%	2 983.5	3 094.2	3 201.6	3.9%	100.0%
Total	3 797.6	2 723.9	2 617.6	2 855.3	-9.1%	100.0%	2 983.5	3 094.2	3 201.6	3.9%	100.0%
Change to 2025 Budget estimate				–			77.9	57.2	28.3		

Table 14.2 Vote expenditure trends by programme and economic classification¹ (continued)

Economic classification					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	3 457.4	2 393.7	2 257.0	2 486.5	-10.4%	88.3%	2 593.4	2 711.2	2 800.2	4.0%	87.3%
Compensation of employees	1 702.8	1 738.1	1 666.0	1 822.9	2.3%	57.8%	1 910.1	1 996.5	2 058.5	4.1%	64.3%
Goods and services ¹	1 754.6	655.6	591.0	663.5	-27.7%	30.6%	683.4	714.8	741.6	3.8%	23.1%
of which:											
Communication	51.1	29.2	27.3	30.9	-15.5%	1.2%	31.2	32.3	33.4	2.7%	1.0%
Computer services	230.6	108.8	163.2	146.3	-14.1%	5.4%	154.2	165.0	172.5	5.6%	5.3%
Fleet services (including government motor transport)	46.0	65.9	54.8	32.6	-10.9%	1.7%	53.9	56.7	58.3	21.4%	1.8%
Operating leases	204.3	219.5	213.4	200.9	-0.6%	7.0%	184.8	193.3	198.1	-0.5%	6.2%
Property payments	55.3	50.7	56.2	63.2	4.5%	1.9%	57.6	60.4	63.0	-0.1%	1.9%
Travel and subsistence	543.1	103.3	30.4	90.6	-45.0%	6.4%	100.6	104.9	109.5	6.5%	3.4%
Interest and rent on land	0.0	—	0.1	—	-100.0%	0.0%	—	—	—	0.0%	0.0%
Transfers and subsidies ¹	21.1	13.6	6.9	4.0	-42.5%	0.4%	24.6	0.8	2.3	-17.3%	0.3%
Public corporations and private enterprises	0.0	0.0	0.0	0.0	-48.3%	0.0%	0.0	0.0	0.0	0.0%	0.0%
Households	21.0	13.6	6.9	4.0	-42.5%	0.4%	24.5	0.8	2.3	-17.3%	0.3%
Payments for capital assets	319.2	316.6	346.1	364.8	4.6%	11.2%	365.5	382.1	399.2	3.0%	12.4%
Buildings and other fixed structures	289.2	309.8	328.5	335.9	5.1%	10.5%	351.3	367.2	383.7	4.5%	11.9%
Machinery and equipment	29.9	6.9	15.6	28.2	-1.9%	0.7%	10.0	10.5	10.9	-27.1%	0.3%
Software and other intangible assets	—	—	2.0	0.7	0.0%	0.0%	4.2	4.4	4.6	88.6%	0.1%
Payments for financial assets	—	—	7.6	—	0.0%	0.1%	—	—	—	0.0%	0.0%
Total	3 797.6	2 723.9	2 617.6	2 855.3	-9.1%	100.0%	2 983.5	3 094.2	3 201.6	3.9%	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 14.3 Vote transfers and subsidies trends and estimates

				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R thousand	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	20 669	13 396	4 394	4 000	-42.2%	93.1%	24 548	838	2 264	-17.3%	100.0%
Employee social benefits	20 669	13 396	4 394	4 000	-42.2%	93.1%	919	838	2 264	-17.3%	14.5%
Early retirement and voluntary exit programmes	—	—	—	—	—	—	23 629	—	—	—	85.4%
Other transfers to households											
Current	379	206	2 506	—	-100.0%	6.8%	—	—	—	—	—
Employee social benefits	—	100	2 424	—	—	5.5%	—	—	—	—	—
Employee ex-gratia payment	—	49	82	—	—	0.3%	—	—	—	—	—
Claims against the state	379	57	—	—	-100.0%	1.0%	—	—	—	—	—
Public corporations and private enterprises											
Other transfers to public corporations											
Current	3	4	9	4	10.1%	—	4	4	4	—	0.0%
Communication	3	4	9	4	10.1%	—	4	4	4	—	0.0%
Other transfers to private enterprises											
Current	26	2	14	—	-100.0%	0.1%	—	—	—	—	—
Claims against the state	—	—	14	—	—	—	—	—	—	—	—
Census 2021 claims	26	2	—	—	-100.0%	0.1%	—	—	—	—	—
Total	21 077	13 608	6 923	4 004	-42.5%	100.0%	24 552	842	2 268	-17.3%	100.0%

Personnel information

Table 14.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																							
1. Administration																							
2. Economic Statistics																							
3. Population and Social Statistics																							
4. Methodology and Statistical Infrastructure																							
5. Statistical Support and Informatics																							
6. Statistical Operations and Provincial Coordination																							
7. South African National Statistics System																							
Number of posts estimated for 31 March 2026				Number and cost ² of personnel posts filled/planned for on funded establishment											Average growth rate (%)	Average: Salary level/ Total (%)							
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate															
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29						
				Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost								
Statistics South Africa				3 301	–	–	2 581	1 666.0	0.6	2 527	1 822.9	0.7	2 435	1 910.1	0.8	2 341	1 996.5	0.9	2 305	2 058.5	0.9	-3.0%	100.0%
Salary level				3 301	–	–	2 581	1 666.0	0.6	2 527	1 822.9	0.7	2 435	1 910.1	0.8	2 341	1 996.5	0.9	2 305	2 058.5	0.9	-3.0%	100.0%
1 – 6				1 031	–	–	787	292.8	0.4	732	285.4	0.4	715	291.2	0.4	701	308.0	0.4	708	332.2	0.5	-1.1%	30.0%
7 – 10				1 570	–	–	1 286	815.7	0.6	1 172	812.0	0.7	1 055	800.4	0.8	946	788.1	0.8	951	832.3	0.9	-6.7%	41.7%
11 – 12				457	–	–	338	345.6	1.0	393	425.5	1.1	406	462.0	1.1	421	501.4	1.2	392	494.1	1.3	-0.1%	17.2%
13 – 16				243	–	–	170	211.9	1.2	229	300.1	1.3	259	356.4	1.4	273	399.0	1.5	255	399.9	1.6	3.6%	11.1%
Programme				3 301	–	–	2 581	1 666.0	0.6	2 527	1 822.9	0.7	2 435	1 910.1	0.8	2 341	1 996.5	0.9	2 305	2 058.5	0.9	-3.0%	100.0%
Programme 1				514	–	–	347	230.9	0.7	321	241.1	0.8	316	242.4	0.8	316	251.2	0.8	333	262.4	0.8	1.2%	13.6%
Programme 2				568	–	–	470	281.4	0.6	448	296.3	0.7	408	293.7	0.7	409	310.3	0.8	407	324.2	0.8	-3.2%	17.3%
Programme 3				218	–	–	161	138.2	0.9	203	188.3	0.9	209	214.8	1.0	200	224.3	1.1	172	206.8	1.2	-5.3%	8.2%
Programme 4				242	–	–	178	138.5	0.8	179	145.5	0.8	184	157.2	0.9	186	164.0	0.9	189	171.4	0.9	1.8%	7.9%
Programme 5				245	–	–	167	141.4	0.8	169	153.7	0.9	185	171.3	0.9	178	179.1	1.0	178	187.1	1.1	1.6%	7.6%
Programme 6				1 466	–	–	1 231	705.7	0.6	1 172	759.1	0.6	1 101	794.1	0.7	1 020	830.0	0.8	996	867.3	0.9	-5.3%	44.0%
Programme 7				48	–	–	27	30.0	1.1	36	38.8	1.1	32	36.6	1.1	31	37.5	1.2	31	39.2	1.3	-4.5%	1.3%

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

2. Rand million.

Departmental receipts

Table 14.5 Departmental receipts by economic classification

				Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
Audited outcome												
R thousand	2022/23	2023/24	2024/25	2025/26		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	2 696	1 818	2 219	1 352	1 352	-20.6%	100.0%	1 090	1 105	1 120	-6.1%	100.0%
Sales of goods and services produced by department	847	1 082	916	954	954	4.0%	47.0%	924	935	945	-0.3%	84.6%
Sales by market establishments	33	29	25	9	9	-35.2%	1.2%	—	—	—	-100.0%	—
of which:							—					—
Parking	33	29	25	9	9	-35.2%	1.2%	—	—	—	-100.0%	—
Other sales	814	1 053	891	945	945	5.1%	45.8%	924	935	945	—	84.6%
of which:							—					—
Replacement of security cards	—	5	—	5	5	—	0.1%	4	5	5	—	0.4%
Commission on insurance	814	1 047	891	940	940	4.9%	45.7%	920	930	940	—	84.2%
Sales of assets less than R5 000	—	1	—	—	—	—	—	—	—	—	—	—
Sales of scrap, waste, arms and other used current goods	—	—	35	6	6	—	0.5%	4	5	6	—	0.5%
of which:							—					—
Sale of wastepaper	—	—	35	6	6	—	0.5%	4	5	6	—	0.5%
Interest, dividends and rent on land	88	70	141	50	50	-17.2%	4.3%	50	50	50	—	4.5%
Interest	88	70	141	50	50	-17.2%	4.3%	50	50	50	—	4.5%
Sales of capital assets	—	14	7	—	—	—	0.3%	—	—	—	—	—
Transactions in financial assets and liabilities	1 761	652	1 120	342	342	-42.1%	47.9%	112	115	119	-29.7%	10.4%
Total	2 696	1 818	2 219	1 352	1 352	-20.6%	100.0%	1 090	1 105	1 120	-6.1%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 14.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental Management	58.2	58.8	57.9	62.4	2.3%	7.9%	63.3	66.0	69.0	3.4%	7.7%
Corporate Services	124.1	124.9	118.7	132.9	2.3%	16.6%	132.8	138.8	145.0	2.9%	16.1%
Financial Administration	92.5	87.2	85.7	91.4	-0.4%	11.8%	117.2	95.9	100.2	3.1%	12.1%
Internal Audit	17.9	19.0	19.0	19.9	3.6%	2.5%	19.4	20.2	21.1	2.0%	2.3%
Office Accommodation	426.4	457.0	487.3	472.5	3.5%	61.2%	509.7	532.4	556.2	5.6%	61.8%
Total	719.1	746.9	768.5	779.1	2.7%	100.0%	842.3	853.4	891.5	4.6%	100.0%
Change to 2025 Budget estimate	–						63.3	39.0	40.6		
Economic classification											
Current payments	427.5	435.8	437.2	442.6	1.2%	57.8%	467.2	486.1	507.5	4.7%	56.5%
Compensation of employees	227.7	228.7	230.9	241.1	1.9%	30.8%	242.4	251.2	262.4	2.9%	29.2%
Goods and services	199.7	207.1	206.2	201.5	0.3%	27.0%	224.8	234.9	245.1	6.7%	27.2%
of which:						–					–
Audit costs: External	10.9	11.3	11.9	9.9	-3.0%	1.5%	10.3	10.7	11.2	4.2%	1.2%
Communication	3.1	2.4	2.9	4.3	11.7%	0.4%	14.4	14.8	15.3	52.2%	1.7%
Operating leases	93.1	106.9	111.7	82.7	-3.9%	13.1%	98.0	102.2	106.8	8.9%	11.9%
Property payments	53.8	49.0	55.2	61.9	4.8%	7.3%	56.5	59.3	61.9	–	6.9%
Travel and subsistence	12.8	7.8	4.4	8.8	-11.8%	1.1%	9.4	10.1	10.5	6.0%	1.2%
Operating payments	8.4	8.6	5.0	5.7	-12.4%	0.9%	5.1	5.4	5.6	-0.4%	0.6%
Interest and rent on land	0.0	–	0.1	–	-100.0%	0.0%	–	–	–	–	–
Transfers and subsidies	2.4	0.5	2.5	0.2	-53.5%	0.2%	23.9	0.0	0.2	1.2%	0.9%
Households	2.4	0.5	2.5	0.2	-53.5%	0.2%	23.9	0.0	0.2	1.2%	0.9%
Payments for capital assets	289.3	310.5	328.7	336.2	5.1%	42.0%	351.3	367.2	383.7	4.5%	42.6%
Buildings and other fixed structures	289.2	309.8	328.5	335.9	5.1%	41.9%	351.3	367.2	383.7	4.5%	42.6%
Machinery and equipment	0.0	0.8	0.3	0.3	111.3%	0.0%	–	–	–	-100.0%	–
Total	719.1	746.9	768.5	779.1	2.7%	100.0%	842.3	853.4	891.5	4.6%	100.0%
Proportion of total programme expenditure to vote expenditure	18.9%	27.4%	29.4%	27.3%	–	–	28.2%	27.6%	27.8%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	2.4	0.5	0.5	0.2	-53.5%	0.1%	23.9	0.0	0.2	1.2%	0.9%
Employee social benefits	2.4	0.5	0.5	0.2	-53.5%	0.1%	0.2	0.0	0.2	1.2%	0.0%
Early retirement and voluntary exit programmes	–	–	–	–	–	–	23.6	–	–	–	0.9%
Other transfers to households											
Current	–	0.0	2.0	–	–	0.1%	–	–	–	–	–
Employee social benefits	–	0.0	2.0	–	–	0.1%	–	–	–	–	–

Personnel information

Table 14.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026		Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)				
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29		
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost						
Administration																			
Salary level	514	–	347	230.9	0.7	321	241.1	0.8	316	242.4	0.8	316	251.2	0.8	333	262.4	0.8		
1 – 6	158	–	94	38.2	0.4	95	39.6	0.4	97	41.2	0.4	99	43.1	0.4	130	58.4	0.5	10.8%	33.7%
7 – 10	246	–	184	118.3	0.6	116	77.1	0.7	119	82.3	0.7	123	88.2	0.7	119	89.8	0.8	0.7%	37.4%
11 – 12	67	–	43	44.7	1.0	67	72.4	1.1	51	57.3	1.1	41	47.8	1.2	42	51.2	1.2	-14.6%	14.0%
13 – 16	43	–	26	29.7	1.1	43	52.0	1.2	48	61.5	1.3	53	72.1	1.4	43	63.0	1.5	–	14.9%

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

2. Rand million.

Programme 2: Economic Statistics

Programme purpose

Produce economic statistics to inform evidence-based economic development.

Objectives

- Produce economic indicators to inform evidence-based planning, monitoring, evaluation and decision-making for use by the public and private sectors by:
 - publishing monthly, quarterly, annual and periodic statistical releases on various industries in the private and public sectors
 - publishing monthly statistical releases on a range of price indexes
 - publishing quarterly and annual estimates of GDP
 - improving the measurement of economic indicators through the application of internationally recognised standards and practices on an ongoing basis.

Subprogrammes

- Programme Management for Economic Statistics* provides strategic direction and leadership to the programme.
- Business Cycle Indicators* provides information on turnover and volumes in various industries through the publication of monthly, quarterly and annual releases.
- Structural Industry Statistics* publishes periodic statistical information on the income and expenditure structure of industries, as well as non-financial variables.
- Price Statistics* provides information on inflation by compiling the consumer price index and various producer price indexes.
- Private Sector Finance Statistics* tracks the financial performance of the private sector.
- Government Finance Statistics* tracks public sector spending.
- National Accounts* produces GDP data and other integrative statistical products.

Expenditure trends and estimates

Table 14.8 Economic Statistics expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme Management for Economic Statistics	5.3	4.3	4.6	5.2	-1.0%	1.6%	5.9	6.2	6.5	7.7%	1.9%
Business Cycle Indicators	38.3	39.2	40.0	43.6	4.4%	13.6%	44.1	46.0	48.1	3.4%	13.9%
Structural Industry Statistics	54.6	58.5	61.5	63.2	5.0%	20.0%	63.6	66.4	69.5	3.2%	20.0%
Price Statistics	92.3	88.1	90.0	95.6	1.2%	30.8%	92.5	100.4	104.9	3.2%	29.9%
Private Sector Finance Statistics	42.0	46.4	47.6	49.8	5.8%	15.6%	49.6	51.8	54.1	2.8%	15.6%
Government Finance Statistics	27.7	27.1	28.2	29.6	2.2%	9.5%	28.8	30.1	31.4	2.1%	9.1%
National Accounts	23.6	25.3	25.8	30.8	9.2%	8.9%	30.6	32.0	33.4	2.7%	9.6%
Total	283.8	288.9	297.7	317.8	3.8%	100.0%	315.1	332.9	347.9	3.1%	100.0%
Change to 2025				–			(9.9)	(6.9)	(7.1)		
Budget estimate											
Economic classification											
Current payments	283.3	288.4	296.6	316.8	3.8%	99.7%	315.1	332.4	347.8	3.2%	99.9%
Compensation of employees	264.5	272.8	281.4	296.3	3.9%	93.8%	293.7	310.3	324.2	3.0%	93.2%
Goods and services	18.8	15.6	15.2	20.5	3.1%	5.9%	21.5	22.1	23.6	4.7%	6.7%
of which:						–					–
Bursaries: Employees	0.3	0.3	0.3	0.6	20.1%	0.1%	0.6	0.6	0.7	3.9%	0.2%
Consultants: Business and advisory services	–	–	–	1.4	–	0.1%	1.9	1.9	2.0	13.6%	0.6%
Consumables: Stationery, printing and office supplies	0.4	0.4	0.3	0.9	34.0%	0.2%	1.1	1.1	1.1	6.1%	0.3%
Travel and subsistence	9.5	7.5	8.5	10.2	2.6%	3.0%	12.2	12.4	13.2	8.8%	3.8%
Training and development	1.1	0.2	0.2	0.5	-23.7%	0.2%	0.5	0.6	0.6	5.4%	0.2%
Operating payments	3.8	3.7	2.6	2.3	-15.7%	1.0%	3.7	4.0	4.4	24.7%	1.2%
Transfers and subsidies	0.4	0.5	0.5	0.4	-3.0%	0.1%	–	0.5	0.1	-31.5%	0.1%
Households	0.4	0.5	0.5	0.4	-3.0%	0.1%	–	0.5	0.1	-31.5%	0.1%
Payments for capital assets	0.1	–	0.6	0.6	78.9%	0.1%	–	–	–	-100.0%	–
Machinery and equipment	0.1	–	0.6	0.6	78.9%	0.1%	–	–	–	-100.0%	–
Total	283.8	288.9	297.7	317.8	3.8%	100.0%	315.1	332.9	347.9	3.1%	100.0%
Proportion of total programme expenditure to vote expenditure	7.5%	10.6%	11.4%	11.1%	–	–	10.6%	10.8%	10.9%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.4	0.5	0.3	0.4	-3.0%	0.1%	–	0.5	0.1	-31.5%	0.1%
Employee social benefits	0.4	0.5	0.3	0.4	-3.0%	0.1%	–	0.5	0.1	-31.5%	0.1%
Other transfers to households											
Current	–	0.0	0.2	–	–	–	–	–	–	–	–
Employee social benefits	–	0.0	0.2	–	–	–	–	–	–	–	–

Personnel information

Table 14.9 Economic Statistics personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026		Number and cost ² of personnel posts filled/planned for on funded establishment										Average growth rate (%)	Average: Salary level/ Total (%)						
Number of funded posts	Number of posts additional to the establishment	Actual		Revised estimate		Medium-term expenditure estimate													
		2024/25		2025/26		2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29				
Economic Statistics		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost						
Salary level	568	—	470	281.4	0.6	448	296.3	0.7	408	293.7	0.7	409	310.3	0.8	407	324.2	0.8	-3.2%	100.0%
1 – 6	129	—	95	48.9	0.5	91	49.7	0.5	107	61.9	0.6	136	82.8	0.6	165	105.8	0.6	22.1%	33.4%
7 – 10	351	—	303	171.5	0.6	269	167.1	0.6	205	139.5	0.7	161	114.7	0.7	134	99.8	0.7	-20.8%	40.8%
11 – 12	56	—	48	32.9	0.7	55	40.1	0.7	56	42.9	0.8	65	52.4	0.8	54	46.1	0.9	-0.6%	14.3%
13 – 16	32	—	24	28.0	1.2	33	39.3	1.2	40	49.3	1.2	47	60.4	1.3	54	72.5	1.3	17.8%	11.5%

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

2. Rand million.

Programme 3: Population and Social Statistics

Programme purpose

Produce population and social statistics to inform evidence-based socioeconomic development.

Objectives

- Sustain national population and social indicators to inform evidence-based planning, monitoring and decision-making for use by the public and private sectors by:
 - publishing quarterly and annual statistical information on the labour market, and on employment and earnings in the formal and informal sectors
 - publishing monthly and annual statistical information on vital registrations based on administrative sources
 - publishing annual and periodic statistical information on poverty levels, living conditions, service delivery, population dynamics and demographic trends
 - improving the measurement of social indicators through the application of internationally recognised standards and practices on an ongoing basis.

Subprogrammes

- *Programme Management for Population and Social Statistics* provides strategic direction and leadership to the programme.
- *Demographic and Population Statistics* publishes population statistics, demographic trends and mid-year population estimates collected through population censuses, surveys and other administrative sources.
- *Health and Vital Statistics* publishes statistics on births, deaths, marriages, divorces, tourism and migration based on administrative records.
- *Social Statistics* provides information on living conditions, domestic tourism and crime collected through household surveys.
- *Labour Statistics* provides information on employment levels in the formal non-agricultural sector and labour market trends in South Africa.
- *Poverty and Inequality Statistics* provides information on poverty levels and income and expenditure trends in South Africa.

Expenditure trends and estimates

Table 14.10 Population and Social Statistics 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme Management for Population and Social Statistics	1.8	2.5	2.1	3.9	30.8%	1.0%	4.7	4.9	5.1	9.4%	1.6%
Demographic and Population Statistics	21.0	23.1	15.2	25.9	7.2%	8.2%	25.3	26.4	27.6	2.1%	8.6%
Health and Vital Statistics	16.0	17.0	23.5	17.3	2.5%	7.1%	17.3	18.0	18.8	3.0%	5.8%
Social Statistics	22.4	24.3	23.3	27.4	7.0%	9.4%	27.1	28.3	29.6	2.5%	9.2%
Labour Statistics	44.0	45.0	44.0	46.6	1.9%	17.3%	46.8	48.8	51.0	3.0%	15.8%
Poverty and Inequality Statistics	174.9	210.1	53.3	152.3	-4.5%	57.0%	182.8	191.0	172.1	4.1%	59.0%
Total	280.1	322.0	161.4	273.5	-0.8%	100.0%	304.0	317.5	304.2	3.6%	100.0%
Change to 2025 Budget estimate				–			(18.8)	(19.9)	(48.4)		

Table 14.10 Population and Social Statistics expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	279.1	313.1	152.6	259.6	-2.4%	96.9%	304.0	317.5	304.1	5.4%	100.0%
Compensation of employees	210.8	246.0	138.2	188.3	-3.7%	75.5%	214.8	224.3	206.8	3.2%	69.8%
Goods and services	68.2	67.1	14.4	71.3	1.5%	21.3%	89.1	93.2	97.3	10.9%	30.2%
of which:											
Computer services	2.6	–	3.4	5.7	30.7%	1.1%	11.2	15.4	16.3	41.8%	4.6%
Consultants: Business and advisory services	0.0	0.0	3.1	8.2	580.0%	1.1%	4.0	4.1	4.3	-19.5%	1.3%
Fleet services (including government motor transport)	–	0.6	0.0	0.2	–	0.1%	17.0	17.7	18.5	371.8%	5.7%
Travel and subsistence	57.0	59.2	3.4	44.0	-8.3%	15.8%	45.5	47.2	49.1	3.7%	15.3%
Training and development	0.1	0.6	0.2	2.1	149.2%	0.3%	1.6	1.4	1.5	-10.7%	0.5%
Operating payments	1.8	1.8	1.0	0.9	-19.9%	0.5%	2.1	2.2	2.3	35.6%	0.7%
Transfers and subsidies	0.5	8.3	0.3	2.7	78.7%	1.1%	–	–	0.0	-74.9%	0.0%
Households	0.5	8.3	0.3	2.7	78.7%	1.1%	–	–	0.0	-74.9%	0.0%
Payments for capital assets	0.6	0.6	0.9	11.2	171.3%	1.3%	–	–	–	-100.0%	–
Machinery and equipment	0.6	0.6	0.9	11.2	171.3%	1.3%	–	–	–	-100.0%	–
Payments for financial assets	–	–	7.6	–	–	0.7%	–	–	–	–	–
Total	280.1	322.0	161.4	273.5	-0.8%	100.0%	304.0	317.5	304.2	3.6%	100.0%
Proportion of total programme expenditure to vote expenditure	7.4%	11.8%	6.2%	9.6%	–	–	10.3%	10.3%	9.5%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.5	8.3	0.3	2.7	78.7%	1.1%	–	–	0.0	-74.9%	0.0%
Employee social benefits	0.5	8.3	0.3	2.7	78.7%	1.1%	–	–	0.0	-74.9%	0.0%
Other transfers to households											
Current	–	0.0	–	–	–	–	–	–	–	–	–
Employee social benefits	–	0.0	–	–	–	–	–	–	–	–	–

Personnel information

Table 14.11 Population and Social Statistics personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)	
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate								
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29
Population and Social Statistics			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	218	—	161	138.2	0.9	203	188.3	0.9	209	214.8	1.0	200	224.3	1.1	172	206.8	1.2
1 – 6	42	—	31	19.2	0.6	24	15.7	0.7	13	8.6	0.7	26	18.5	0.7	14	10.7	0.8
7 – 10	95	—	68	46.7	0.7	98	71.8	0.7	97	75.0	0.8	69	58.5	0.8	65	57.9	0.9
11 – 12	48	—	41	47.5	1.2	48	59.2	1.2	55	71.3	1.3	49	66.9	1.4	42	59.9	1.4
13 – 16	33	—	21	24.8	1.2	33	41.7	1.3	45	60.0	1.3	57	80.4	1.4	52	78.3	1.5
																-5.3%	100.0%

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

2. Rand million.

Programme 4: Methodology and Statistical Infrastructure

Programme purpose

Develop standards, statistical frames and methodologies, and conduct statistical research.

Objectives

- Improve the quality and methodological soundness of statistical information by researching, developing, applying and reviewing statistical methods, standards, classifications and procedures in the statistical value chain annually.
- Monitor and evaluate methodological compliance of statistical operations by conducting independent

evaluations on statistical practices annually.

- Ensure complete and accurate sampling frames to enhance the quality of economic and social statistics by maintaining and updating the business and geographic information frames annually.

Subprogrammes

- *Programme Management for Methodology and Statistical Infrastructure* provides strategic direction and leadership to the programme.
- *Statistical Methods* provides technical expertise and advice on statistical methodologies and practices for producing official statistics.
- *Statistical Standards* develops standards, classifications and definitions for surveys undertaken by the department.
- *Business Register* maintains and improves the sampling frame for economic statistics.
- *Geography* maintains and improves the geographic information frame for household surveys and censuses.
- *Survey Monitoring and Evaluation* monitors the quality of statistical operations for surveys and censuses, and conducts independent evaluations.
- *Innovation and Research* conducts statistical research and innovates statistical methods, practices and processes for improved efficiency and agility.

Expenditure trends and estimates

Table 14.12 Methodology and Statistical Infrastructure 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme Management for Methodology and Statistical Infrastructure	2.8	4.1	4.0	3.4	6.9%	2.4%	4.3	4.5	4.7	11.2%	2.5%
Statistical Methods	23.9	21.5	20.9	20.6	-4.8%	14.7%	27.8	29.0	30.3	13.6%	16.2%
Statistical Standards	8.3	7.5	8.1	10.5	8.4%	5.8%	11.1	11.5	12.1	4.6%	6.5%
Business Register	38.0	40.0	42.7	47.4	7.6%	28.4%	49.6	51.8	54.2	4.6%	29.0%
Geography	46.7	57.2	54.3	55.0	5.6%	36.0%	55.3	57.7	60.4	3.1%	32.3%
Survey Monitoring and Evaluation	13.4	17.6	17.4	19.2	12.8%	11.4%	20.9	21.8	22.8	5.9%	12.2%
Innovation and Research	0.5	2.0	2.1	2.5	73.8%	1.2%	2.3	2.4	2.5	0.4%	1.3%
Total	133.6	149.9	149.5	158.7	5.9%	100.0%	171.2	178.8	186.9	5.6%	100.0%
Change to 2025				–			(2.7)	(3.1)	(3.1)		
Budget estimate											
Economic classification											
Current payments	133.5	149.3	148.9	158.7	5.9%	99.8%	171.2	178.7	186.7	5.6%	99.9%
Compensation of employees	127.5	135.1	138.5	145.5	4.5%	92.4%	157.2	164.0	171.4	5.6%	91.8%
Goods and services	6.0	14.2	10.4	13.2	29.7%	7.4%	14.0	14.7	15.3	5.1%	8.2%
of which:						–					–
Computer services	3.1	3.2	6.7	3.4	3.4%	2.8%	3.4	3.7	3.9	4.6%	2.0%
Infrastructure and planning services	–	6.0	–	–	–	1.0%	1.9	1.9	1.9	–	1.1%
Agency and support/outsource services	–	–	–	0.1	–	0.0%	2.0	2.2	2.2	199.1%	1.2%
Consumables: Stationery, printing and office supplies	0.1	0.1	0.1	0.6	96.4%	0.2%	0.9	0.9	1.0	17.2%	0.5%
Travel and subsistence	0.6	1.5	1.3	3.8	86.0%	1.2%	2.3	2.4	2.5	-12.8%	1.4%
Operating payments	0.7	1.0	0.7	1.0	10.8%	0.6%	1.3	1.3	1.3	10.5%	0.7%
Transfers and subsidies	0.1	0.5	0.4	–	-100.0%	0.2%	0.1	0.0	0.2	–	0.1%
Households	0.1	0.5	0.4	–	-100.0%	0.2%	0.1	0.0	0.2	–	0.1%
Payments for capital assets	–	0.1	0.2	–	–	0.1%	–	–	–	–	–
Machinery and equipment	–	0.1	0.2	–	–	0.1%	–	–	–	–	–
Total	133.6	149.9	149.5	158.7	5.9%	100.0%	171.2	178.8	186.9	5.6%	100.0%
Proportion of total programme expenditure to vote expenditure	3.5%	5.5%	5.7%	5.6%	–	–	5.8%	5.8%	5.8%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.1	0.5	0.4	–	-100.0%	0.2%	0.1	0.0	0.2	–	0.1%
Employee social benefits	0.1	0.5	0.4	–	-100.0%	0.2%	0.1	0.0	0.2	–	0.1%

Programme 6: Statistical Operations and Provincial Coordination

Programme purpose

Collect and process data, and interact with stakeholders and users at the provincial and local levels.

Objectives

- Provide integrated data collection services and disseminate quality statistics to provincial and local stakeholders and the public by ensuring an average annual response rate of 85 per cent.
- Expand the statistical information base for use by government, the private sector and the public by conducting a population census every 10 years and large-scale population surveys between censuses.
- Ensure the efficiency and effectiveness of survey operations conducted by the department by coordinating household survey operations, with an average annual response rate of 85 per cent.
- Improve the quality and timeliness of the editing and processing of statistical data by administering a common data processing platform for censuses, household surveys, administrative records and ad hoc survey data over the medium term.

Subprogrammes

- *Programme Management for Statistical Operations and Provincial Coordination* provides strategic direction and leadership to the programme.
- *Provincial and District Offices* provides integrated data collection and dissemination services, and promotes the use and coordination of official statistics to provincial and local stakeholders.
- *Data Operations* manages the editing and processing of census, survey and administrative data.
- *Household Survey and Censuses* conducts periodic population censuses or large-scale population surveys, and coordinates and integrates collection activities across household surveys.

Expenditure trends and estimates

Table 14.16 Statistical Operations and Provincial Coordination expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)		Average: Expenditure/ Total (%)			Medium-term expenditure estimate			Average growth rate (%)		Average: Expenditure/ Total (%)	
	2022/23	2023/24	2024/25		2025/26	2022/23 - 2025/26	2026/27	2027/28	2028/29				2025/26 - 2028/29	2026/27 - 2028/29		
R million																
Programme Management for Statistical Operations and Provincial Coordination	5.5	3.8	3.7		5.3	-1.2%	0.4%	5.6	5.8	6.1			4.5%		0.6%	
Provincial and District Offices	728.4	799.7	780.8		817.6	3.9%	65.0%	832.2	870.4	905.6			3.5%		86.5%	
Data Operations	58.9	56.8	58.3		60.5	0.9%	4.9%	62.5	65.3	68.2			4.1%		6.5%	
Household Survey and Censuses	1 247.9	64.1	47.4		70.8	-61.6%	29.7%	61.3	64.0	66.9			-1.9%		6.4%	
Total	2 040.7	924.3	890.1		954.2	-22.4%	100.0%	961.6	1 005.5	1 046.8			3.1%		100.0%	
Change to 2025					–			29.9	31.7	29.4						
Budget estimate																

Economic classification			Average:			Average:

Details of transfers and subsidies											
Households											
Social benefits											
Current	16.6	3.0	2.1	0.6	-67.5%	0.5%	0.5	0.2	1.7	43.2%	0.1%
Employee social benefits	16.6	3.0	2.1	0.6	-67.5%	0.5%	0.5	0.2	1.7	43.2%	0.1%
Other transfers to households											
Current	0.4	0.1	0.1	–	-100.0%	–	–	–	–	–	–
Employee ex-gratia payment	–	0.0	0.1	–	–	–	–	–	–	–	–
Claims against the state	0.4	0.1	–	–	-100.0%	–	–	–	–	–	–
Public corporations and private enterprises											
Other transfers to public corporations											
Current	0.0	0.0	0.0	0.0	–	–	0.0	0.0	0.0	–	0.0%
Communication	0.0	0.0	0.0	0.0	–	–	0.0	0.0	0.0	–	0.0%
Other transfers to private enterprises											
Current	0.0	0.0	0.0	–	-100.0%	–	–	–	–	–	–
Claims against the state	–	–	0.0	–	–	–	–	–	–	–	–
Census 2021 claims	0.0	0.0	–	–	-100.0%	–	–	–	–	–	–

Table 14.17 Statistical Operations and Provincial Coordination personnel numbers and cost by salary level¹

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

Programme purpose

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Objectives

- Ensure that national statistics are produced based on common statistical standards and principles by providing statistical support and advice and certifying statistics as official annually.
- Ensure the sharing of statistical information by establishing and providing mechanisms, platforms and criteria for the sharing of data annually.
- Drive statistical reporting on behalf of South Africa by coordinating the compilation of statistical reports annually in line with the integrated indicator framework.

Subprogrammes

- *Programme Management for the South African National Statistics System* provides strategic direction and leadership to the programme.
- *Economic Subsystem* coordinates and facilitates the production of economic and environmental statistics in the national statistical system, and provides statistical support and advice to producers of official statistics.
- *Social Subsystem* coordinates and facilitates the production of population and social statistics in the national statistical system, and provides statistical support and advice to producers of official statistics.
- *Independent Quality Assessment* conducts independent statistical reviews to assess the quality of statistical information in line with the South African statistical quality assessment framework to certify statistics as official.
- *Statistical Reporting* coordinates the reporting of statistics to fulfil South Africa's statistical reporting obligations.
- *Data and Information Management* coordinates and manages the transfer and sharing of data among organisations in the national statistics system.

Expenditure trends and estimates

Table 14.18 South African National Statistics System 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme Management for the South African National Statistics System	2.7	3.5	4.5	7.4	40.3%	12.4%	7.3	7.6	8.0	2.4%	16.0%
Economic Subsystem	5.7	5.1	4.5	7.1	7.6%	15.4%	6.0	6.2	6.5	-3.0%	13.1%
Social Subsystem	4.8	4.6	6.3	9.3	24.9%	17.0%	8.7	8.5	8.8	-1.8%	18.1%
Independent Quality Assessment	4.9	5.1	4.4	7.6	15.8%	15.0%	7.1	7.4	7.7	0.9%	15.5%
Statistical Reporting	8.4	11.1	5.0	9.5	3.9%	23.2%	10.0	10.4	10.9	4.8%	21.9%
Data and Information Management	5.6	5.6	6.9	6.8	6.6%	17.0%	7.1	7.4	7.7	4.2%	15.4%
Total	32.1	35.0	31.6	47.7	14.1%	100.0%	46.1	47.5	49.7	1.3%	100.0%
Change to 2025 Budget estimate				–			(4.7)	(5.5)	(5.8)		
Economic classification											
Current payments	32.1	35.0	31.4	47.7	14.1%	99.7%	46.1	47.5	49.7	1.4%	100.0%
Compensation of employees	27.3	28.3	30.0	38.8	12.4%	84.9%	36.6	37.5	39.2	0.4%	79.1%
Goods and services	4.8	6.7	1.4	8.9	22.9%	14.8%	9.6	10.0	10.4	5.6%	20.9%
of which:											
Bursaries: Employees	–	–	–	0.5	–	0.4%	0.6	0.6	0.6	5.1%	1.2%
Consultants: Business and advisory services	1.9	4.5	0.0	1.4	-9.9%	5.4%	2.2	2.2	2.3	18.5%	4.7%
Consumables: Stationery, printing and office supplies	0.0	0.1	0.1	0.7	182.5%	0.5%	0.8	0.9	0.9	12.0%	1.8%
Travel and subsistence	0.6	0.4	0.7	3.0	69.4%	3.2%	3.3	3.5	3.6	7.2%	7.3%
Training and development	0.1	0.0	–	1.1	115.4%	0.8%	1.1	1.2	1.2	4.2%	2.5%
Operating payments	0.4	0.3	0.2	1.0	33.3%	1.3%	1.3	1.3	1.4	11.6%	2.8%
Transfers and subsidies	–	0.0	–	–	–	0.0%	–	–	–	–	–
Households	–	0.0	–	–	–	0.0%	–	–	–	–	–
Payments for capital assets	0.0	0.0	0.3	0.1	71.9%	0.3%	–	–	–	-100.0%	–
Machinery and equipment	0.0	0.0	0.3	0.1	71.9%	0.3%	–	–	–	-100.0%	–
Total	32.1	35.0	31.6	47.7	14.1%	100.0%	46.1	47.5	49.7	1.3%	100.0%
Proportion of total programme expenditure to vote expenditure	0.8%	1.3%	1.2%	1.7%	–	–	1.6%	1.5%	1.6%	–	–

Table 14.18 South African National Statistics System expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	–	0.0	–	–	–	–	–	–	–	–	–
Employee social benefits	–	0.0	–	–	–	–	–	–	–	–	–

Personnel information

Table 14.19 South African National Statistics System personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual	Revised estimate			Medium-term expenditure estimate													
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29	
South African National Statistics System			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	48	–	27	30.0	1.1	36	38.8	1.1	32	36.6	1.1	31	37.5	1.2	31	39.2	1.3	-4.5%	100.0%
1 – 6	2	–	1	0.4	0.4	2	0.8	0.4	2	0.6	0.4	1	0.6	0.4	1	0.5	0.4	-15.8%	4.4%
7 – 10	19	–	8	6.7	0.8	18	16.2	0.9	17	15.9	1.0	16	15.5	1.0	16	16.1	1.0	-4.0%	50.5%
11 – 12	5	–	3	3.3	1.1	2	2.6	1.2	2	2.7	1.2	2	2.9	1.3	2	3.0	1.4	–	6.9%
13 – 16	22	–	15	19.5	1.3	14	19.2	1.4	12	17.3	1.4	12	18.6	1.5	12	19.6	1.6	-4.5%	38.2%

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

2. Rand million.

Traditional Affairs

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	65.8	0.8	1.9	68.5	71.3	78.3
Research, Policy and Legislation	55.2	–	–	55.2	56.9	56.7
Institutional Support and Coordination	169.5	49.6	–	219.2	137.3	139.4
Total expenditure estimates	290.5	50.4	1.9	342.8	265.5	274.4
Executive authority	Minister of Cooperative Governance and Traditional Affairs					
Accounting officer	Director-General of Traditional Affairs					
Website	www.dta.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

Coordinate traditional affairs across government through the development of appropriate policies, norms, standards, systems and regulatory frameworks; and promote culture, heritage and social cohesion.

Mandate

The Department of Traditional Affairs is mandated to support the maintenance of stable and cohesive traditional communities and to oversee matters related to traditional leadership. The 2003 White Paper on Traditional Leadership and Governance sets out the national framework, norms and standards that define the role of traditional leadership institutions in South Africa. The department seeks to support and restore the integrity and legitimacy of traditional leadership in line with African indigenous laws and customs, subject to constitutional law.

The department's mandate is also informed by the:

- Commission for the Promotion and Protection of the Rights of Culture, Religious and Linguistic Communities Act (2002)
- Traditional and Khoi-San Leadership Act (2019)
- Customary Initiation Act (2021).

Selected performance indicators

Table 15.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of provincial initiation coordinating committees monitored for compliance with Customary Initiation Act (2021) per year	Research, Policy and Legislation	An ethical, capable and professional public service	– ¹	– ¹	7	8	8	8	8
Number of houses of traditional and Khoi-San leaders provided with tools of trade as stipulated in the draft handbook for traditional and Khoi-San leaders per year	Institutional Support and Coordination		– ¹	7	8	8	8	8	8
Number of Customary Initiation Act (2021) awareness campaigns conducted in hotspot districts per year	Research, Policy and Legislation	Social cohesion and nation building	– ¹	1	3	2	3	3	4

Table 15.1 Performance indicators by programme and related outcome (continued)

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of houses of traditional and Khoi-San leaders collaborating with local government for socioeconomic development per year	Institutional Support and Coordination		— ¹	— ¹	— ¹	— ¹	7	7	8
Number of houses of traditional and Khoi-San leaders provided with workshops per year on section 50 (6) of the Traditional and Khoi-San Leadership Act (2019) and section 81 of the Local Government: Municipal Structures Act (1998)	Institutional Support and Coordination	Social cohesion and nation building	— ¹	— ¹	— ¹	15	15	15	15
Number of traditional councils supported and monitored per year in the establishment and implementation of socioeconomic development partnership agreements	Institutional Support and Coordination	An enabling environment for investment and improved competitiveness through structural reforms	— ¹	— ¹	— ¹	15	20	25	25

1. No historical data available.

Expenditure overview

Over the medium term, the department will continue to focus on strengthening institutions of traditional leadership by ensuring compliance with relevant legislation to promote safety and dignity in customary practices and facilitating economic development while providing adequate resources to institutions of traditional leadership.

The department's total expenditure is expected to increase at an average annual rate of 12 per cent, from R195.5 million in 2025/26 to R274.4 million in 2028/29. Spending on compensation of employees accounts for an estimated 51 per cent (R450.4 million) of the department's budget, increasing at an average annual rate of 13.6 per cent, from R106.3 million in 2025/26 to R155.7 million in 2028/29, as the number of personnel in the department is expected to increase from 127 in 2025/26 to 170 in 2028/29. Spending on goods and services accounts for an estimated 30.7 per cent (R270.9 million) of total expenditure.

Strengthening governance and safety in customary initiation practices

The department will continue to monitor, inspect and conduct 10 awareness campaigns over the medium term to preserve customary initiation practices while ensuring that they are conducted in a safe, lawful and dignified manner consistent with the Constitution, customary law and human rights. In each year over the period ahead, the department plans to monitor the operations of the 8 provincial initiation coordinating committees. These efforts are aimed at ensuring that the committees regularly inspect customary initiation schools to promote and ensure compliance with the Customary Initiation Act (2021). These activities are carried out through the *Research, Policy and Legislation* programme, which has a budget of R168.8 million over the medium term, with allocations expected to increase at average annual rate of 22.2 per cent, from R31.1 million in 2025/26 to R56.7 million in 2028/29. The increase is due to an approved additional allocation to the programme for the appointment of the National Initiation Oversight Committee secretariat to allow the department to fully implement its mandate. This increase also drives the projected increase in the department's spending on goods and services at an average annual rate of 16.9 per cent, from R39.6 million in 2025/26 to R63.3 million in 2028/29.

Facilitating economic development and providing adequate resources

The department will continue to monitor and support 70 traditional councils over the MTEF period in the establishment and implementation of socioeconomic development partnership agreements with municipalities. These agreements would commit traditional leadership institutions and municipalities to work together on social and economic programmes under traditional authority. These programmes include initiatives for agriculture, timber production, enterprise and skills development, infrastructure development and mining-

related projects arising from social and labour plans in affected communities. To this end, R31.9 million is allocated over the medium term in the *Intergovernmental Relations and Partnership* subprogramme in the *Institutional Support and Coordination* programme. An amount of R86.8 million is allocated in the *Institutional Support and Coordination* programme to improve infrastructure at royal houses in 2026/27, including building these in provinces in which this infrastructure does not exist. The *Institutional Support and Coordination* programme, which is responsible for these activities, has a total budget of R495.8 million over the medium term, with allocations expected to increase at average annual rate of 13.7 per cent, from R94.8 million in 2025/26 to R139.4 million in 2028/29, mainly driven by the allocation intended to improve infrastructure at royal houses.

Expenditure trends and estimates

Table 15.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Research, Policy and Legislation											
3. Institutional Support and Coordination											
Programme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	2022/23 - 2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	59.5	68.8	62.3	69.7	5.4%	35.3%	68.5	71.3	78.3	4.0%	24.7%
Programme 2	25.8	26.1	28.6	31.1	6.4%	15.1%	55.2	56.9	56.7	22.2%	19.1%
Programme 3	89.2	91.9	90.3	94.8	2.0%	49.6%	219.2	137.3	139.4	13.7%	56.2%
Subtotal	174.5	186.8	181.3	195.5	3.9%	100.0%	342.8	265.5	274.4	12.0%	100.0%
Total	174.5	186.8	181.3	195.5	3.9%	100.0%	342.8	265.5	274.4	12.0%	100.0%
Change to 2025 Budget estimate				–			137.9	51.3	50.6		
Economic classification											
Current payments	123.8	137.4	132.6	145.9	5.6%	73.1%	290.5	211.8	219.1	14.5%	81.7%
Compensation of employees	86.2	90.9	92.8	106.3	7.2%	51.0%	144.1	150.6	155.7	13.6%	51.0%
Goods and services ¹	37.6	46.4	39.9	39.6	1.8%	22.2%	146.4	61.2	63.3	16.9%	30.7%
of which:											
Audit costs: External	2.6	3.2	3.6	2.6	-0.1%	1.6%	2.7	2.8	2.9	3.7%	1.0%
Communication	1.1	1.2	1.4	2.1	21.5%	0.8%	5.6	5.8	6.1	43.8%	2.0%
Consultants: Business and advisory services	1.8	1.6	3.2	2.7	14.4%	1.3%	90.5	3.9	3.8	12.8%	11.1%
Legal services	6.5	6.1	6.0	4.1	-14.1%	3.1%	4.2	4.3	4.5	2.9%	1.5%
Travel and subsistence	18.5	24.1	15.8	15.6	-5.6%	10.0%	25.2	25.5	26.1	18.8%	8.7%
Venues and facilities	0.0	1.6	1.1	2.7	287.4%	0.7%	6.8	6.9	7.6	41.4%	2.4%
Transfers and subsidies¹	47.0	47.3	47.0	47.7	0.5%	25.6%	50.4	51.6	53.2	3.7%	17.6%
Provinces and municipalities	0.0	–	0.0	0.0	3.6%	0.0%	0.0	0.0	0.0	0.0%	0.0%
Departmental agencies and accounts	46.8	47.0	45.7	47.7	0.6%	25.4%	49.6	51.6	53.2	3.7%	17.5%
Public corporations and private enterprises	0.0	–	–	0.0	26.0%	0.0%	0.0	0.0	0.0	0.0%	0.0%
Households	0.2	0.3	1.3	–	-100.0%	0.2%	0.7	–	–	0.0%	0.1%
Payments for capital assets	3.6	2.1	1.6	1.9	-20.1%	1.3%	1.9	2.0	2.1	3.7%	0.7%
Machinery and equipment	3.6	2.1	1.6	1.9	-20.1%	1.3%	1.9	2.0	2.1	3.7%	0.7%
Total	174.5	186.8	181.3	195.5	3.9%	100.0%	342.8	265.5	274.4	12.0%	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 15.3 Vote transfers and subsidies trends and estimates

	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R thousand											
Households											
Social benefits											
Current	158	326	1 335	–	-100.0%	1.0%	746	–	–	–	0.5%
Social benefits	123	250	779	–	-100.0%	0.6%	–	–	–	–	–
Leave gratuity	35	76	556	–	-100.0%	0.4%	–	–	–	–	–
Early retirement and voluntary exit programmes	–	–	–	–	–	–	746	–	–	–	0.5%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	1	–	–	2	26.0%	–	2	2	2	–	0.0%
Communication	1	–	–	2	26.0%	–	2	2	2	–	0.0%
Provinces and municipalities											
Provincial agencies and funds											
Current	9	–	12	10	3.6%	–	10	10	10	–	0.0%
Vehicle licences	9	–	12	10	3.6%	–	10	10	10	–	0.0%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	46 818	46 998	45 671	47 717	0.6%	99.0%	49 646	51 628	53 232	3.7%	99.5%
Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities	46 818	46 998	45 671	47 717	0.6%	99.0%	49 646	51 628	53 232	3.7%	99.5%
Total	46 986	47 324	47 018	47 729	0.5%	100.0%	50 404	51 640	53 244	3.7%	100.0%

Personnel information

Table 15.4 Vote personnel numbers and cost by salary level and programme¹

Programmes

- Administration
- Research, Policy and Legislation
- Institutional Support and Coordination

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate							
			2024/25			2025/26			2026/27		2027/28		2028/29			
Traditional Affairs			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	115	—	116	92.8	0.8	127	106.3	0.8	176	144.1	0.8	174	150.6	0.9	10.2%	100.0%
1 – 6	35	—	33	10.9	0.3	39	14.1	0.4	50	18.7	0.4	49	19.3	0.4	7.2%	28.3%
7 – 10	20	—	24	14.5	0.6	25	16.5	0.7	52	34.4	0.7	52	36.2	0.7	25.9%	29.6%
11 – 12	25	—	24	21.8	0.9	25	24.0	1.0	34	33.9	1.0	33	34.9	1.1	10.8%	19.4%
13 – 16	27	—	27	37.0	1.4	29	41.7	1.4	31	46.7	1.5	31	49.5	1.6	1.1%	17.7%
Other	8	—	8	8.4	1.1	9	10.0	1.1	9	10.4	1.2	9	10.7	1.2	-3.9%	5.0%
Programme	115	—	116	92.8	0.8	127	106.3	0.8	176	144.1	0.8	174	150.6	0.9	10.2%	100.0%
Programme 1	52	—	52	39.3	0.8	60	48.1	0.8	54	45.3	0.8	55	48.0	0.9	-0.6%	32.3%
Programme 2	27	—	25	21.4	0.9	27	24.4	0.9	52	41.9	0.8	50	43.0	0.9	20.3%	28.7%
Programme 3	36	—	39	32.0	0.8	40	33.8	0.8	70	57.0	0.8	69	59.6	0.9	17.0%	39.1%

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

2. Rand million.

Departmental receipts

Table 15.5 Departmental receipts by economic classification

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
	2022/23	2023/24	2024/25					2026/27	2027/28	2028/29		
R thousand	2022/23	2023/24	2024/25	2025/26	2025/26	2022/23 - 2025/26	2022/23 - 2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	51	211	60	60	60	5.6%	100.0%	62	64	66	3.2%	100.0%
Sales of goods and services produced by department	51	211	60	60	60	5.6%	100.0%	62	64	66	3.2%	100.0%
Sales by market establishments of which:	51	211	27	26	26	-20.1%	82.5%	27	28	29	3.7%	43.8%
Rental parking: Covered and open	22	24	27	26	26	5.7%	25.9%	27	28	29	3.7%	43.8%
Commission: Insurance and garnishee	29	30	—	—	—	-100.0%	15.4%	—	—	—	—	—
Debt (recoverable revenue)	—	157	—	—	—	—	41.1%	—	—	—	—	—
Other sales of which:	—	—	33	34	34	—	17.5%	35	36	37	2.9%	56.3%
Commission: Insurance and garnishee	—	—	33	34	34	—	17.5%	35	36	37	2.9%	56.3%
Interest	—	—	—	—	—	—	—	—	—	—	—	—
Total	51	211	60	60	60	5.6%	100.0%	62	64	66	3.2%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 15.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	2022/23 - 2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Ministry	12.4	18.5	8.5	11.3	-3.0%	19.5%	11.5	12.2	12.7	4.0%	16.7%
Management of Traditional Affairs	13.5	14.8	14.9	17.0	8.0%	23.1%	16.8	18.9	19.1	4.0%	25.1%
Corporate Services	29.5	31.8	34.3	36.6	7.4%	50.8%	34.4	35.7	41.1	3.9%	51.0%
Internal Audit	4.0	3.8	4.6	4.7	5.9%	6.6%	5.8	4.5	5.3	4.0%	7.2%
Total	59.5	68.8	62.3	69.7	5.4%	100.0%	68.5	71.3	78.3	4.0%	100.0%
Change to 2025 Budget estimate				—			(4.4)	(4.9)	(1.3)		
Economic classification											
Current payments	55.7	66.6	60.0	67.8	6.8%	96.1%	65.8	69.3	76.2	4.0%	96.9%
Compensation of employees	37.0	38.4	39.3	48.1	9.1%	62.6%	45.3	48.0	54.2	4.1%	67.6%
Goods and services of which:	18.7	28.2	20.7	19.7	1.7%	33.5%	20.5	21.3	22.0	3.7%	29.2%
Audit costs: External	2.6	3.2	3.6	2.6	-0.1%	4.6%	2.7	2.8	2.9	3.7%	3.9%
Communication	0.5	0.5	0.6	1.1	25.8%	1.1%	1.1	1.1	1.2	2.9%	1.5%
Consultants: Business and advisory services	0.6	0.3	1.4	1.1	22.4%	1.3%	1.1	1.2	1.2	3.7%	1.6%
Legal services	4.3	6.1	6.0	4.0	-2.1%	7.8%	4.2	4.3	4.5	3.7%	6.0%
Property payments	2.5	2.0	3.0	1.9	-8.3%	3.6%	2.0	2.1	2.1	3.7%	2.8%
Travel and subsistence	5.3	11.6	3.2	4.4	-6.0%	9.5%	4.7	4.9	5.0	4.5%	6.7%
Transfers and subsidies	0.1	0.3	0.7	0.0	-42.2%	0.4%	0.8	0.0	0.0	—	0.4%
Provinces and municipalities	0.0	—	0.0	0.0	3.6%	0.0%	0.0	0.0	0.0	—	0.0%
Public corporations and private enterprises	0.0	—	—	0.0	26.0%	0.0%	0.0	0.0	0.0	—	0.0%
Households	0.1	0.3	0.7	—	-100.0%	0.4%	0.7	—	—	—	0.3%
Payments for capital assets	3.6	1.9	1.6	1.9	-20.1%	3.5%	1.9	2.0	2.1	3.7%	2.8%
Machinery and equipment	3.6	1.9	1.6	1.9	-20.1%	3.5%	1.9	2.0	2.1	3.7%	2.8%
Total	59.5	68.8	62.3	69.7	5.4%	100.0%	68.5	71.3	78.3	4.0%	100.0%
Proportion of total programme expenditure to vote expenditure	34.1%	36.8%	34.4%	35.6%	—	—	20.0%	26.9%	28.5%	—	—

Table 15.6 Administration expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	0.1	0.3	0.7	–	-100.0%	0.4%	0.7	–	–	–	0.3%
Social benefits	0.1	0.3	0.7	–	-100.0%	0.4%	–	–	–	–	–
Early retirement and voluntary exit programmes	–	–	–	–	–	–	0.7	–	–	–	0.3%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	0.0	–	–	0.0	26.0%	–	0.0	0.0	0.0	–	0.0%
Communication	0.0	–	–	0.0	26.0%	–	0.0	0.0	0.0	–	0.0%
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	–	0.0	0.0	3.6%	–	0.0	0.0	0.0	–	0.0%
Vehicle licences	0.0	–	0.0	0.0	3.6%	–	0.0	0.0	0.0	–	0.0%

Personnel information

Table 15.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28					2028/29		
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Administration																			
Salary level	52	–	52	39.3	0.8	60	48.1	0.8	54	45.3	0.8	55	48.0	0.9	59	54.2	0.9	-0.6%	100.0%
1 – 6	19	–	19	6.2	0.3	22	8.0	0.4	20	7.7	0.4	21	8.5	0.4	22	9.5	0.4	–	37.5%
7 – 10	11	–	12	7.6	0.6	14	9.7	0.7	13	9.5	0.7	13	9.9	0.8	14	11.3	0.8	-0.2%	23.7%
11 – 12	12	–	11	10.5	1.0	12	12.2	1.0	11	11.7	1.1	11	12.4	1.1	13	15.4	1.2	2.7%	20.9%
13 – 16	9	–	9	12.7	1.4	11	15.9	1.4	9	14.1	1.6	9	14.8	1.6	9	15.7	1.7	-6.5%	16.1%
Other	1	–	1	2.4	2.4	1	2.4	2.4	1	2.4	2.4	1	2.4	2.4	1	2.4	2.4	–	1.8%

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

2. Rand million.

Programme 2: Research, Policy and Legislation

Programme purpose

Develop, review, coordinate and monitor the implementation of traditional affairs policies, norms and standards, and support traditional affairs entities to restore the integrity and dignity of traditional leadership.

Objectives

- Support the transformation of institutions of traditional leadership by implementing and monitoring relevant policies and legislation on an ongoing basis.
- Implement national initiatives to promote the culture and heritage of traditional leadership and communities by conducting social cohesion programmes on an ongoing basis.
- Enhance information management for faith structures, traditional leadership institutions and communities through research, and develop and maintain a traditional leadership database on an ongoing basis.
- Create capacity for institutions of traditional leadership by monitoring policies and regulations governing the sector on an ongoing basis to ensure compliance with the Traditional and Khoi-San Leadership Act (2019).

Subprogrammes

- *Management* provides strategic oversight for the programme.
- *Policy and Legislation* develops national policies and legislation for the traditional affairs sector while monitoring, supporting and facilitating their implementation. This subprogramme also provides secretariat, administrative and financial support to the national initiation oversight committee.
- *Research and Information Management* conducts research on policy and customary law to inform policies and legislation on national traditional affairs; administers applications and disputes for the recognition of traditional and Khoi-San leadership; and manages information on traditional and Khoi-San leaders, institutions and communities.
- *Commission on Khoi-San Matters* ensures the receipt, research and investigation of applications for the recognition of Khoi-San communities, branches, senior Khoi-San leaders and branch heads, and makes recommendations to the minister for decisions.

Expenditure trends and estimates

Table 15.8 Research, Policy and Legislation expenditure trends and estimates by subprogramme and economic classification

Table 15.8 Research, Policy and Legislation expenditure trends and estimates by subprogramme and economic classification											
Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Management	13.4	11.3	13.2	3.9	-33.9%	37.4%	3.7	3.9	5.2	10.1%	7.5%
Policy and Legislation	4.8	6.8	8.5	7.5	16.2%	24.7%	29.5	31.3	29.6	58.3%	53.6%
Research and Information Management	7.7	7.9	6.9	7.7	0.1%	27.1%	9.5	10.3	9.2	6.1%	17.2%
Commission on Khoi-San Matters	–	–	–	12.0	–	10.8%	12.6	11.3	12.7	1.9%	21.7%
Total	25.8	26.1	28.6	31.1	6.4%	100.0%	55.2	56.9	56.7	22.2%	100.0%
Change to 2025 Budget estimate				–			22.7	22.9	21.2		
Economic classification											
Current payments	25.7	25.8	28.1	31.1	6.4%	99.2%	55.2	56.9	56.7	22.2%	100.0%
Compensation of employees	19.9	21.0	21.4	24.4	7.1%	77.8%	41.9	43.0	42.3	20.1%	75.3%
Goods and services	5.9	4.8	6.6	6.6	4.2%	21.4%	13.3	13.9	14.4	29.6%	24.7%
of which:						–					–
Catering: Departmental activities	0.3	0.1	0.1	0.5	21.1%	0.8%	0.3	0.3	0.3	-11.6%	0.5%
Communication	0.3	0.3	0.3	0.5	25.7%	1.2%	3.8	4.0	4.2	100.7%	7.1%
Consultants: Business and advisory services	0.2	–	0.7	–	-100.0%	0.8%	2.2	2.4	2.2	–	4.0%
Consumables: Stationery, printing and office supplies	0.1	0.1	0.2	0.5	61.0%	0.8%	0.3	0.4	0.4	-10.8%	0.6%
Travel and subsistence	2.6	2.9	3.9	2.9	4.0%	11.1%	4.2	4.3	4.3	13.4%	7.6%
Venues and facilities	–	0.6	0.8	1.5	–	2.6%	2.2	2.1	2.5	19.8%	4.0%
Transfers and subsidies	0.0	0.1	0.6	–	-100.0%	0.6%	–	–	–	–	–
Households	0.0	0.1	0.6	–	-100.0%	0.6%	–	–	–	–	–
Payments for capital assets	–	0.2	–	–	–	0.2%	–	–	–	–	–
Machinery and equipment	–	0.2	–	–	–	0.2%	–	–	–	–	–
Total	25.8	26.1	28.6	31.1	6.4%	100.0%	55.2	56.9	56.7	22.2%	100.0%
Proportion of total programme expenditure to vote expenditure	14.8%	14.0%	15.8%	15.9%	–	–	16.1%	21.4%	20.7%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.0	0.1	0.6	–	-100.0%	0.6%	–	–	–	–	–
Leave gratuity	0.0	0.1	0.6	–	-100.0%	0.6%	–	–	–	–	–

Expenditure trends and estimates

Table 15.10 Institutional Support and Coordination expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Management	4.4	3.9	4.9	5.4	6.6%	5.1%	6.2	6.0	6.0	4.0%	3.7%
Institutional Development and Capacity Building	7.7	7.7	8.3	8.8	4.9%	8.9%	125.7	40.7	42.1	68.3%	42.0%
Intergovernmental Relations and Partnerships	7.4	8.8	7.5	9.4	8.5%	9.0%	10.3	11.0	10.6	4.0%	6.4%
National House of Traditional Leaders	22.9	24.6	23.9	23.4	0.7%	25.9%	27.3	28.0	27.4	5.4%	16.7%
Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities	46.8	47.0	45.7	47.7	0.6%	51.1%	49.6	51.6	53.2	3.7%	31.2%
Total	89.2	91.9	90.3	94.8	2.0%	100.0%	219.2	137.3	139.4	13.7%	100.0%
Change to 2025 Budget estimate				–			119.6	33.2	30.7		
Economic classification											
Current payments	42.3	44.9	44.6	47.1	3.6%	48.9%	169.5	85.7	86.2	22.3%	68.8%
Compensation of employees	29.3	31.5	32.0	33.8	4.8%	34.6%	57.0	59.6	59.2	20.6%	35.5%
Goods and services	13.0	13.4	12.6	13.3	0.7%	14.3%	112.5	26.0	27.0	26.5%	33.4%
of which:						–					–
Administrative fees	0.7	0.6	0.8	0.7	3.0%	0.7%	0.7	0.8	0.8	2.2%	0.5%
Catering: Departmental activities	0.2	0.4	0.7	0.6	36.8%	0.5%	0.7	0.7	0.8	7.7%	0.5%
Consultants: Business and advisory services	1.0	1.3	1.1	1.6	16.0%	1.4%	87.2	0.4	0.4	-39.0%	17.7%
Contractors	–	–	0.0	–	–	0.0%	2.0	2.1	2.2	–	1.3%
Travel and subsistence	10.6	9.6	8.7	8.2	-8.2%	10.1%	16.3	16.2	16.8	27.0%	10.0%
Venues and facilities	0.0	0.7	0.3	0.9	170.1%	0.5%	4.3	4.5	4.7	73.2%	2.7%
Transfers and subsidies	46.9	47.0	45.7	47.7	0.6%	51.1%	49.6	51.6	53.2	3.7%	31.2%
Departmental agencies and accounts	46.8	47.0	45.7	47.7	0.6%	51.1%	49.6	51.6	53.2	3.7%	31.2%
Households	0.1	–	0.0	–	-100.0%	0.0%	–	–	–	–	–
Total	89.2	91.9	90.3	94.8	2.0%	100.0%	219.2	137.3	139.4	13.7%	100.0%
Proportion of total programme expenditure to vote expenditure	51.1%	49.2%	49.8%	48.5%	–	–	63.9%	51.7%	50.8%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.1	–	0.0	–	-100.0%	–	–	–	–	–	–
Social benefits	0.1	–	0.0	–	-100.0%	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	46.8	47.0	45.7	47.7	0.6%	51.1%	49.6	51.6	53.2	3.7%	31.2%
Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities	46.8	47.0	45.7	47.7	0.6%	51.1%	49.6	51.6	53.2	3.7%	31.2%

Personnel information

Table 15.11 Institutional Support and Coordination personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026		Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)				
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29		
Institutional Support and Coordination		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	36	–	39	32.0	0.8	40	33.8	0.8	70	57.0	0.8	69	59.6	0.9	64	59.2	0.9	17.0%	100.0%
1 – 6	10	–	10	3.6	0.4	12	4.5	0.4	20	7.7	0.4	19	7.7	0.4	17	7.3	0.4	12.3%	27.6%
7 – 10	5	–	8	4.6	0.6	8	4.9	0.6	22	14.9	0.7	22	15.7	0.7	20	14.9	0.7	35.7%	31.5%
11 – 12	6	–	6	5.6	0.9	5	5.0	1.0	11	11.5	1.0	11	12.1	1.1	11	12.7	1.2	30.1%	16.3%
13 – 16	12	–	12	16.1	1.3	12	17.0	1.4	14	20.6	1.5	14	21.7	1.6	13	21.4	1.6	2.7%	20.2%
Other	3	–	3	2.1	0.7	3	2.3	0.8	3	2.3	0.8	3	2.5	0.8	3	2.8	0.9	–	4.4%

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

2. Rand million.

Entity

Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities

Selected performance indicators

Table 15.12 Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of complaints or requests handled per year	Investigation and conflict resolution	Social cohesion and nation building	94.4% (118/125)	88.5% (77/87)	82.4% (61/74)	80%	80%	80%	80%
Number of research reports on cultural, religious and linguistic rights produced per year	Research publication and policy development		4	4	4	4	4	4	4
Number of engagements with communities on cultural, religious and linguistic rights per year	Public education and information		30	30	35	40	45	50	50
Number of public awareness campaigns, capacity-building workshops, roadshows and exhibitions on cultural, religious and linguistic rights of communities conducted per year	Public education and information		30	30	30	60	60	60	50

Entity overview

The Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities was established in terms of section 181(1)(c) of the Constitution to promote and protect the rights of cultural, religious and linguistic communities, foster peaceful coexistence and social cohesion, and strengthen constitutional democracy through respect for diversity. The commission's core mandate is to undertake public education and awareness programmes, monitor and investigate matters affecting community rights, facilitate conflict resolution within and between communities, and conduct research in related fields. In playing a role in recommending the recognition of community councils, the commission also enables communities to participate meaningfully in nation building.

The commission will continue to focus on strengthening social cohesion and improving public understanding of cultural, religious and linguistic rights over the medium term by hosting at least 170 public awareness events; enhancing early dispute-resolution mechanisms by handling 80 per cent of complaints or requests each year; and reinforcing its research and advisory capacity to influence policy and legislative processes by producing 4 research reports on cultural, religious and linguistic rights each year.

Expenditure is expected to increase at an average annual rate of 3.8 per cent, from R49.3 million in 2025/26 to R55.1 million in 2028/29. Spending on compensation of employees accounts for an estimated 67.3 per cent (R107.7 million) of the commission's total budget over the period ahead, increasing at an average annual rate of 3.7 per cent, from R32.3 million in 2025/26 to R36 million in 2028/29. Revenue, which is derived almost entirely through transfers from the department, is expected to be in line with spending.

Programmes/Objectives/Activities

Table 15.13 Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
	2022/23	2023/24	2024/25		2022/23 - 2025/26	Average: Expenditure/ Total (%)	2026/27	2027/28	2028/29	2025/26 - 2028/29	Average: Expenditure/ Total (%)
R million											
Administration	27.5	30.6	24.8	37.7	11.1%	65.7%	35.6	36.9	37.8	0.1%	70.8%
Investigation and conflict resolution	2.8	2.7	4.1	2.3	-6.5%	6.5%	3.6	3.7	3.9	20.0%	6.4%
Research publication and policy development	3.4	3.1	3.5	3.5	0.9%	7.4%	3.6	3.8	4.0	4.5%	7.1%
Public education and information	3.8	5.0	5.0	5.7	13.9%	10.7%	3.8	3.9	4.1	-10.0%	8.4%
Regional operations	5.8	4.0	7.1	0.3	-64.1%	9.7%	4.8	5.1	5.3	170.1%	7.3%
Total	43.2	45.5	44.4	49.3	4.5%	100.0%	51.4	53.4	55.1	3.8%	100.0%

Statements of financial performance, cash flow and financial position

Table 15.14 Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities statements of financial performance, cash flow and financial position

Statement of financial performance	Audited outcome			Revised estimate	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
	2022/23	2023/24	2024/25		2022/23 - 2025/26	Average: Expenditure/ Total (%)	2026/27	2027/28	2028/29	2025/26 - 2028/29	Average: Expenditure/ Total (%)
R million											
Revenue											
Non-tax revenue	1.6	1.6	1.7	1.6	-0.9%	3.4%	1.8	1.8	1.8	5.0%	3.4%
Other non-tax revenue	1.6	1.6	1.7	1.6	-0.9%	3.4%	1.8	1.8	1.8	5.0%	3.4%
Transfers received	46.8	47.0	45.7	47.7	0.6%	96.6%	49.6	51.6	53.2	3.7%	96.6%
Total revenue	48.4	48.6	47.4	49.3	0.6%	100.0%	51.4	53.4	55.1	3.8%	100.0%
Expenses											
Current expenses	43.2	45.5	44.4	49.3	4.5%	100.0%	51.4	53.4	55.1	3.8%	100.0%
Compensation of employees	25.9	25.8	33.0	32.3	7.7%	64.2%	37.1	34.5	36.0	3.7%	67.0%
Goods and services	17.3	19.7	11.4	17.0	-0.7%	35.8%	14.3	18.9	19.0	3.9%	33.0%
Total expenses	43.2	45.5	44.4	49.3	4.5%	100.0%	51.4	53.4	55.1	3.8%	100.0%
Surplus/(Deficit)	5.2	3.1	3.0	-	-100.0%		-	-	-	-	
Cash flow statement											
Cash flow from operating activities	5.1	(1.6)	(1.9)	(53.2)	-317.9%	100.0%	1.1	2.8	2.9	-138.1%	100.0%
Receipts											
Non-tax receipts	0.9	0.3	0.9	1.6	22.7%	1.9%	1.8	1.8	1.8	5.0%	3.3%
Other tax receipts	0.9	0.3	0.9	1.6	22.7%	1.9%	1.8	1.8	1.8	5.0%	3.3%
Transfers received	46.8	47.0	45.7	47.7	0.6%	97.8%	49.9	52.2	54.5	4.5%	96.7%
Financial transactions in assets and liabilities	0.6	-	-	-	-100.0%	0.3%	-	-	-	-	-
Total receipts	48.3	47.3	46.6	49.3	0.7%	100.0%	51.7	54.0	56.3	4.5%	100.0%
Payment											
Current payments	43.1	48.8	48.5	102.5	33.5%	100.0%	50.6	51.1	53.4	-19.5%	100.0%
Compensation of employees	23.0	31.6	33.0	73.2	47.0%	64.4%	33.1	34.5	36.1	-21.0%	68.0%
Goods and services	20.1	17.2	15.5	29.3	13.5%	35.6%	17.5	16.6	17.3	-16.0%	32.0%
Total payments	43.1	48.8	48.5	102.5	33.5%	100.0%	50.6	51.1	53.4	-19.5%	100.0%
Net cash flow from investing activities	(1.6)	-	-	-	-100.0%	-	-	-	-	-	-
Acquisition of property, plant, equipment and intangible assets	(1.6)	-	-	-	-100.0%	-	-	-	-	-	-
Net increase/(decrease) in cash and cash equivalents	3.6	(1.6)	(1.9)	(53.2)	-345.6%	-26.9%	1.1	2.8	2.9	-138.1%	100.0%
Statement of financial position											
Carrying value of assets	4.2	2.9	3.1	3.2	-8.8%	56.4%	3.2	3.2	3.2	-	69.8%
of which:											
Acquisition of assets	(1.6)	-	-	-	-100.0%	-	-	-	-	-	-
Investments	0.3	0.3	0.4	0.4	5.2%	6.6%	0.4	0.4	0.4	-	8.5%
Receivables and prepayments	1.5	0.9	0.9	1.0	-13.9%	17.4%	1.0	1.0	1.0	-	21.1%
Cash and cash equivalents	19.7	0.0	0.0	0.0	-89.0%	19.6%	0.0	0.0	0.0	-	0.6%
Total assets	25.7	4.2	4.4	4.5	-43.9%	100.0%	4.5	4.5	4.5	-	100.0%
Accumulated surplus/(deficit)	23.6	1.3	1.4	1.5	-60.5%	47.0%	1.5	1.5	1.5	-	32.2%
Trade and other payables	1.2	1.9	1.9	2.0	19.3%	34.5%	2.0	2.0	2.0	-	44.4%
Provisions	0.9	1.0	1.0	1.1	6.3%	18.5%	1.1	1.1	1.1	-	23.4%
Total equity and liabilities	25.7	4.2	4.4	4.5	-43.9%	100.0%	4.5	4.5	4.5	-	100.0%

Personnel information

Table 15.15 Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved establishment	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	2025/26 - 2028/29	2026/27 - 2028/29
Salary level	40	40	40	33.0	0.8	40	32.3	0.8	40	37.1	0.9	40	34.5	0.9	40	36.0	0.9		
1 – 6	4	4	4	1.3	0.3	4	1.2	0.3	4	1.3	0.3	4	1.3	0.3	4	1.4	0.4	–	10.0%
7 – 10	24	24	24	16.6	0.7	24	16.3	0.7	24	20.4	0.9	24	17.3	0.7	24	18.1	0.8	–	60.0%
11 – 12	6	6	6	6.0	1.0	6	5.9	1.0	6	6.0	1.0	6	6.3	1.0	6	6.6	1.1	–	15.0%
13 – 16	6	6	6	9.2	1.5	6	9.0	1.5	6	9.4	1.6	6	9.6	1.6	6	10.0	1.7	–	15.0%

1. Rand million.

Basic Education

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	626.3	0.5	32.3	659.2	683.9	703.1
Curriculum Policy, Support and Monitoring	1 863.5	5 499.9	1.6	7 365.0	9 774.8	10 086.6
Teachers, Education Human Resources and Institutional Development	226.7	1 354.8	0.5	1 582.0	1 606.7	1 659.0
Planning, Information and Assessment	546.4	16 515.4	400.8	17 462.6	17 380.0	17 916.9
Educational Enrichment Services	90.6	11 065.9	0.7	11 157.1	11 663.1	12 183.0
Total expenditure estimates	3 353.5	34 436.5	436.0	38 225.9	41 108.5	42 548.6
Executive authority	Minister of Basic Education					
Accounting officer	Director-General of Basic Education					
Website	www.education.gov.za					

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

Vote purpose

Provide quality basic education for all, and lead the establishment and development of a South African schooling system for the 21st century.

Mandate

The Department of Basic Education is mandated to monitor the standards of the provision, delivery and performance of education across South Africa annually or at other specified intervals, with the objective of assessing compliance with the provisions of the Constitution and national education policy.

The department derives its mandate from the:

- National Education Policy Act (1996), which inscribes into law the policies and legislative and monitoring responsibilities of the Minister of Basic Education, and formal relations between national and provincial authorities
- South African Schools Act (1996), which promotes access to education, supports quality and democratic governance in the schooling system, and makes schooling compulsory to ensure that all learners have access to quality education without discrimination
- Employment of Educators Act (1998), which regulates the professional, moral and ethical responsibilities of educators, and competency requirements for teachers.
- Basic Education Laws Amendment Act (2024), which amends the South African Schools Act (1996) and Employment of Educators Act (1998) and ensures that systems of learning are put in place to give effect to the right to basic education, including making grade R compulsory for all learners.

Selected performance indicators

Table 16.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of children/learners taught using the learning programme for children/learners with profound intellectual disabilities per year	Curriculum Policy, Support and Monitoring	Improved education outcomes and skills	4 381	4 321	5 230	4 257	4 327	4 407	4 507
Number of children accessing registered ECD programmes per year	Curriculum Policy, Support and Monitoring		— ¹	— ¹	— ¹	1 000 000	1 050 000	1 1500 00	1 200 000

Table 16.1 Performance indicators by programme and related outcome (continued)

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
Number of children benefiting from the ECD subsidy per year	Curriculum Policy, Support and Monitoring	Improved education outcomes and skills	— ¹	— ¹	— ¹	950 000	1 000 000	1 200 000	1 250 000
Number of learners obtaining subject passes towards a national senior certificate or extended senior certificate (including the upgraded national senior certificate) through the Second Chance programme per year	Curriculum Policy, Support and Monitoring		71 612	124 285	128 469	100 000	90 000	95 000	100 000
Percentage of public schools provided with home language workbooks for learners in grades 1 to 6 per year, after having placed an order	Curriculum Policy, Support and Monitoring		100% (16 821)	100% (16 691)	100% (16 523)	100%	100%	100%	100%
Percentage of public schools provided with mathematics workbooks for learners in grades 1 to 9 per year, after having placed an order	Curriculum Policy, Support and Monitoring		100% (22 631)	100% (22 582)	100% (22 461)	100%	100%	100%	100%
Number of subject specialists orientated in mother tongue-based bilingual education per year	Curriculum Policy, Support and Monitoring		— ¹	— ¹	— ¹	296 (grade 4)	296 (grade 5)	296 (grade 6)	296 (grade 7)
Number of Funza Lushaka bursaries awarded to students enrolled for initial teacher education per year	Teachers, Education Human Resources and Institutional Development		11 971	11 520	9 899	9 931	9 900	10 000	10 000
Number of schools provided with nutritious meals on each school day per year	Educational Enrichment Services		21 156	20 935	19 950	19 800	19 800	19 800	19 800

1. No historical data available.

Expenditure overview

Over the next 3 years, the department will focus on improving the delivery of school infrastructure, providing high-quality support materials for learners and teachers, enhancing teaching and learning through the expansion of mother tongue-based bilingual education, offering comprehensive support for new and existing teachers to ensure that learners acquire essential skills and competencies for a changing world, improving the quality and reach of early childhood development (ECD) services, and delivering nutritious meals to learners through the national school nutrition programme.

Allocations to the department are projected to increase at an average annual rate of 3.6 per cent, from R38.3 billion in 2025/26 to R42.5 billion in 2028/29. This includes an additional R12.8 billion over the MTEF period to improve access to and the quality of ECD services. Expenditure on transfers and subsidies, the department's main cost area, is set to increase at an average annual rate of 5.7 per cent, from R33 billion in 2025/26 to R39 billion in 2028/29. This constitutes 91.1 per cent (R111.1 billion) of the department's budget over the period ahead.

Cabinet endorsed the lower consumer price index levels reflected in the fiscal framework for the Medium-Term Budget Policy Statement. As a result, the department's baseline allocations for all categories of spending except compensation of employees were adjusted to align with the revised inflation projections, leading to a reduction of R1.4 billion over the medium term. Allocations for compensation of employees are subject to an existing collective agreement.

Improving school infrastructure

The department is committed to ensuring that every public school's physical infrastructure and learning environment is safe and appropriate for effective teaching and learning. To achieve this, R50.4 billion over the MTEF period is allocated to the *education infrastructure grant* and the *school infrastructure backlogs grant* within the *Planning, Information and Assessment* programme, accounting for 41.4 per cent of the department's total budget over the period ahead.

From 2026/27, the *school infrastructure backlogs grant* will be incorporated into the *education infrastructure grant* as all infrastructure projects managed by the national department were expected to be completed by the

end of 2025/26. R447.7 million is allocated in 2026/27 to conclude the final accounts of projects previously funded through the grant and transfer these assets to the respective provincial departments. Provinces will address the remaining backlogs from 2026/27 while the national department focuses on the provision of planning, oversight and support for provincial infrastructure delivery.

Enhancing teaching and learning

A key component of delivering quality basic education is ensuring that an enhanced curriculum is in place and high-quality learning and teaching support materials are accessible, and that these resources are used effectively. Part of this entails allowing children more years of learning in a language they best understand. To do so, over the period ahead, the department will continue to incrementally roll out the mother tongue-based bilingual education strategy up to grade 7 over the MTEF period. This will, in part, involve training teachers in bilingual and mother tongue teaching and assessment methods, and providing support materials to allow learners to access mathematics, science and technology instruction in their home languages alongside English. To support the strategy's implementation, R95 million is allocated over the medium term in the *Curriculum Policy, Support and Monitoring* programme. A further R4.1 billion is allocated to the programme over the next 3 years for printing and delivering mathematics and literacy workbooks for grades R to 9, targeting an estimated 9 million learners in public schools per year.

Providing skills and competencies for a changing world

The Funza Lushaka bursary scheme aims to attract and support students who aspire to become teachers in fields in which there is a shortage of qualified educators in public schools. Priority subject areas include mathematics, coding, robotics, science, technology and inclusive education. The department plans to award 29 900 Funza Lushaka bursaries over the medium term to prospective teachers at a cost of R4.1 billion in the *Teachers, Education Human Resources and Institutional Development* programme.

Improving ECD services

Provinces use funds from the *early childhood development grant* to subsidise ECD services, which give holistic support to children in the form of quality learning programmes, nutrition and safe environments. The grant is allocated R18.6 billion over the MTEF period, which includes an additional R12.8 billion to subsidise the provision of these services and offer infrastructure support to ECD providers. The additional allocation has allowed for an increase in the subsidy from R17 to R24 per child per day to enable an estimated 300 000 more children to access subsidised ECD services.

Providing nutritious meals for learners

The department will continue to provide nutritious meals to more than 9.9 million learners in 19 800 schools in each year over the medium-term. The school nutrition programme is targeted at learners in quintile 1 to quintile 3 schools, as well as special schools. It is funded through the *national school nutrition programme grant*, which is allocated R33.9 billion over the next 3 years in the *Educational Enrichment Services* programme. A further R772.4 million over the medium term is earmarked in the *Curriculum Policy, Support and Monitoring* programme for piloting nutrition support that targets ECD centres in low-income areas.

Expenditure trends and estimates

Table 16.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Curriculum Policy, Support and Monitoring											
3. Teachers, Education Human Resources and Institutional Development											
4. Planning, Information and Assessment											
5. Educational Enrichment Services											
Programme											
Audited outcome				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	564.3	576.3	652.5	629.7	3.7%	1.9%	659.2	683.9	703.1	3.7%	1.7%
Programme 2	3 172.1	3 320.7	3 938.5	7 020.2	30.3%	13.4%	7 365.0	9 774.8	10 086.6	12.8%	22.3%
Programme 3	1 496.6	1 500.4	1 437.8	1 888.8	8.1%	4.9%	1 582.0	1 606.7	1 659.0	-4.2%	4.0%
Programme 4	15 366.7	14 990.2	16 388.2	18 052.0	5.5%	49.8%	17 462.6	17 380.0	17 916.9	-0.3%	43.3%
Programme 5	8 827.0	9 573.6	10 127.6	10 667.6	6.5%	30.1%	11 157.1	11 663.1	12 183.0	4.5%	28.7%
Subtotal	29 426.7	29 961.2	32 544.5	38 258.3	9.1%	100.0%	38 225.9	41 108.5	42 548.6	3.6%	100.0%
Total	29 426.7	29 961.2	32 544.5	38 258.3	9.1%	100.0%	38 225.9	41 108.5	42 548.6	3.6%	100.0%
Change to 2025				–			1 899.9	4 446.4	4 240.6		
Budget estimate											
Economic classification											
Current payments	2 672.6	2 954.8	3 156.6	4 163.4	15.9%	9.9%	3 353.5	3 407.6	3 547.1	-5.2%	8.5%
Compensation of employees	549.9	583.7	608.7	679.7	7.3%	1.9%	699.6	731.3	754.0	3.5%	1.8%
Goods and services ¹	2 082.9	2 335.8	2 508.4	3 449.3	18.3%	8.0%	2 621.7	2 646.8	2 762.7	-7.1%	6.6%
of which:											
Computer services	90.0	111.2	135.4	104.5	5.1%	0.3%	96.1	100.1	102.9	-0.5%	0.2%
Agency and support/outourced services	82.7	88.3	62.1	613.1	95.0%	0.6%	111.5	116.6	153.6	-37.0%	0.3%
Inventory: Food and food supplies	–	–	–	236.0	0.0%	0.2%	248.3	258.2	266.3	4.1%	0.6%
Inventory: Learner and teacher support material	1 086.7	1 261.9	1 425.4	1 595.3	13.7%	4.1%	1 372.9	1 428.4	1 472.8	-2.6%	3.5%
Property payments	178.2	178.6	224.6	202.9	4.4%	0.6%	214.3	221.2	226.4	3.7%	0.5%
Travel and subsistence	188.6	206.2	191.3	271.8	12.9%	0.7%	250.9	245.0	252.4	-2.4%	0.6%
Interest and rent on land	39.8	35.3	39.5	34.4	-4.7%	0.1%	32.1	29.5	30.4	-4.0%	0.1%
Transfers and subsidies¹	24 796.6	25 269.0	27 956.3	33 018.7	10.0%	85.3%	34 436.5	37 661.3	38 960.5	5.7%	91.1%
Provinces and municipalities	23 124.4	23 598.5	26 362.2	31 317.4	10.6%	80.2%	32 718.8	35 879.5	37 157.1	5.9%	86.8%
Departmental agencies and accounts	178.0	179.0	183.8	192.1	2.6%	0.6%	200.8	209.7	218.9	4.5%	0.5%
Foreign governments and international organisations	18.1	22.9	21.8	125.0	90.6%	0.1%	131.3	136.5	140.8	4.0%	0.3%
Non-profit institutions	144.1	130.7	119.7	126.7	-4.2%	0.4%	70.1	45.1	10.1	-57.0%	0.1%
Households	1 332.0	1 338.0	1 268.8	1 257.5	-1.9%	4.0%	1 315.5	1 390.4	1 433.6	4.5%	3.4%
Payments for capital assets	1 957.1	1 736.5	1 426.8	1 075.1	-18.1%	4.8%	436.0	39.6	41.0	-66.3%	0.4%
Buildings and other fixed structures	1 944.6	1 727.2	1 410.3	1 062.1	-18.3%	4.7%	427.3	30.8	31.9	-68.9%	0.4%
Machinery and equipment	10.7	9.3	16.4	12.5	5.3%	0.0%	8.5	8.6	8.9	-10.7%	0.0%
Software and other intangible assets	1.8	–	–	0.4	-37.8%	0.0%	0.2	0.2	0.2	-24.5%	0.0%
Payments for financial assets	0.4	0.9	4.8	1.1	40.8%	0.0%	–	–	–	-100.0%	0.0%
Total	29 426.7	29 961.2	32 544.5	38 258.3	9.1%	100.0%	38 225.9	41 108.5	42 548.6	3.6%	100.0%

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

Transfers and subsidies expenditure trends and estimates

Table 16.3 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	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	3 009	3 811	3 132	805	-35.6%	–	–	–	–	-100.0%	–
Employee social benefits	3 009	3 811	3 069	805	-35.6%	–	–	–	–	-100.0%	–
Claims against the state	–	–	63	–	–	–	–	–	–	–	–
Other transfers to households											
Current	1 328 953	1 334 160	1 265 632	1 256 676	-1.8%	4.7%	1 315 460	1 390 387	1 433 600	4.5%	3.7%
National Student Financial Aid Scheme	1 328 953	1 334 160	1 265 632	1 256 676	-1.8%	4.7%	1 315 460	1 390 387	1 433 600	4.5%	3.7%

Table 16.3 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 (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R thousand	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Provinces and municipalities											
Provincial revenue funds											
Current	10 132 299	10 884 762	11 759 086	14 668 413	13.1%	42.7%	15 716 169	18 508 628	19 246 325	9.5%	48.1%
Learners with profound intellectual disabilities grant	255 521	260 424	278 947	293 042	4.7%	1.0%	307 312	322 189	337 258	4.8%	0.9%
Early childhood development grant: Subsidy	1 126 182	1 131 533	1 432 291	3 794 954	49.9%	6.7%	4 343 087	6 619 198	6 824 917	21.6%	16.0%
National school nutrition programme grant	8 508 321	9 278 942	9 798 106	10 318 714	6.6%	34.1%	10 793 551	11 284 156	11 792 267	4.5%	30.5%
HIV and AIDS (life skills education) grant	242 275	213 863	249 742	261 703	2.6%	0.9%	272 219	283 085	291 883	3.7%	0.8%
Capital	12 992 144	12 713 694	14 603 066	16 649 009	8.6%	51.3%	17 002 660	17 370 887	17 910 760	2.5%	47.1%
Maths, science and technology grant	424 793	383 275	443 842	459 122	2.6%	1.5%	477 672	496 735	512 173	3.7%	1.3%
Early childhood development grant: Infrastructure	66 500	52 901	156 784	161 578	34.4%	0.4%	267 587	283 688	292 504	21.9%	0.8%
Education infrastructure grant	12 500 851	12 277 518	14 002 440	16 028 309	8.6%	49.4%	16 257 401	16 590 464	17 106 083	2.2%	45.0%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	178 031	179 018	183 847	192 071	2.6%	0.7%	200 752	209 732	218 884	4.5%	0.6%
Education, Training and Development Practices Sector	472	474	495	517	3.1%	–	538	559	577	3.7%	0.0%
Education and Training Authority											
South African Council for Educators	15 528	15 599	16 434	17 170	3.4%	0.1%	17 864	18 577	19 155	3.7%	0.1%
Umalusi Council for Quality Assurance in General and Further Education and Training	162 031	162 945	166 918	174 384	2.5%	0.6%	182 350	190 596	199 152	4.5%	0.5%
Foreign governments and international organisations											
Current	18 065	22 893	21 837	125 026	90.6%	0.2%	131 334	136 540	140 789	4.0%	0.4%
Guidance, Counselling and Youth Development Centre for Africa	173	191	182	224	9.0%	–	233	242	250	3.7%	0.0%
United Nations Children's Fund	–	–	–	100 000	–	0.1%	104 019	108 142	111 503	3.7%	0.3%
United Nations Educational, Scientific and Cultural Organisation	14 147	15 916	15 349	19 477	11.2%	0.1%	20 264	21 072	21 727	3.7%	0.1%
Association for the Development of Education in Africa	909	938	919	1 053	5.0%	–	1 095	1 139	1 175	3.7%	0.0%
Africa Federation of Teaching Regulatory Authorities	–	75	70	90	–	–	99	104	107	5.9%	0.0%
Southern and Eastern Africa Consortium for Monitoring Educational Quality	2 836	5 773	5 317	4 182	13.8%	–	5 624	5 841	6 027	13.0%	0.0%
Non-profit institutions											
Current	144 078	130 656	119 665	126 746	-4.2%	0.5%	70 097	45 101	10 104	-57.0%	0.1%
South African Congress for Early Childhood Development	826	829	–	905	3.1%	–	–	–	–	-100.0%	–
Ntataise	1 083	1 083	–	1 183	3.0%	–	–	–	–	-100.0%	–
Uhambo Foundation	2 130	2 143	–	2 339	3.2%	–	–	–	–	-100.0%	–
Sesame Workshop	–	–	–	508	–	–	–	–	–	-100.0%	–
National Education Collaboration Trust	139 957	126 515	119 575	121 717	-4.5%	0.5%	70 000	45 000	10 000	-56.5%	0.1%
Childline South Africa	82	86	90	94	4.7%	–	97	101	104	3.4%	0.0%
Total	24 796 579	25 268 994	27 956 265	33 018 746	10.0%	100.0%	34 436 472	37 661 275	38 960 462	5.7%	100.0%

Personnel information

Table 16.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																			
1. Administration																			
2. Curriculum Policy, Support and Monitoring																			
3. Teachers, Education Human Resources and Institutional Development																			
4. Planning, Information and Assessment																			
5. Educational Enrichment Services																			
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment														Average growth rate (%)	Average: Salary level/ Total (%)	
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29			
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Basic Education			819	28	752 608.7 0.8	789 679.7 0.9	770 699.6 0.9	766 731.3 1.0	753 754.0 1.0	-1.5%	100.0%								
Salary level	819	28	752	608.7	0.8	789	679.7	0.9	770	699.6	0.9	766	731.3	1.0	753	754.0	1.0	-1.5%	100.0%
1 – 6	207	16	201	70.8	0.4	210	78.7	0.4	203	80.3	0.4	203	84.6	0.4	201	88.4	0.4	-1.4%	26.5%
7 – 10	292	2	251	162.3	0.6	268	185.7	0.7	262	190.9	0.7	262	201.3	0.8	259	209.7	0.8	-1.1%	34.2%
11 – 12	219	9	218	248.9	1.1	218	264.3	1.2	212	270.1	1.3	209	280.7	1.3	206	291.9	1.4	-1.8%	27.4%
13 – 16	99	1	80	121.7	1.5	91	145.8	1.6	91	153.3	1.7	90	159.6	1.8	85	158.9	1.9	-2.3%	11.6%
Other	2	–	2	5.1	2.5	2	5.1	2.5	2	5.1	2.5	2	5.1	2.5	2	5.1	2.5	–	0.3%
Programme	819	28	752	608.7	0.8	789	679.7	0.9	770	699.6	0.9	766	731.3	1.0	753	754.0	1.0	-1.5%	100.0%
Programme 1	346	9	322	232.3	0.7	335	257.1	0.8	335	270.0	0.8	335	284.4	0.8	328	291.2	0.9	-0.7%	43.6%
Programme 2	97	4	96	107.0	1.1	99	116.3	1.2	95	117.2	1.2	95	123.6	1.3	95	130.4	1.4	-1.4%	12.4%
Programme 3	120	–	98	77.1	0.8	110	93.2	0.8	105	94.5	0.9	105	99.6	0.9	105	105.1	1.0	-1.5%	13.8%
Programme 4	185	14	171	137.2	0.8	180	153.8	0.9	170	155.7	0.9	166	158.1	1.0	161	159.7	1.0	-3.6%	21.7%
Programme 5	71	1	65	55.2	0.8	65	59.2	0.9	65	62.2	1.0	65	65.6	1.0	64	67.6	1.0	-0.5%	8.5%

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

2. Rand million.

Departmental receipts

Table 16.5 Departmental receipts by economic classification

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
	2022/23	2023/24	2024/25					2026/27	2027/28	2028/29		
	2022/23	2023/24	2024/25					2026/27	2027/28	2028/29		
R thousand												
Departmental receipts	12 055	12 001	11 919	15 418	15 418	8.5%	100.0%	6 317	6 570	6 630	-24.5%	100.0%
Sales of goods and services produced by department	3 607	3 552	3 659	3 750	3 750	1.3%	28.3%	3 808	3 960	3 920	1.5%	59.9%
Sales by market establishments	92	89	88	168	168	22.2%	0.9%	170	175	180	2.3%	2.7%
of which:												
Market establishment:	92	89	88	168	168	22.2%	0.9%	170	175	180	2.3%	2.7%
Rental parking:												
Covered and open												
Administrative fees	3 515	3 463	3 571	3 400	3 400	-1.1%	27.1%	3 450	3 600	3 550	1.4%	54.3%
of which:												
Services rendered:	3 515	3 463	3 571	3 400	3 400	-1.1%	27.1%	3 450	3 600	3 550	1.4%	54.3%
Exam certificates												
Other sales	–	–	–	182	182	–	0.4%	188	185	190	1.4%	2.9%
of which:												
Services rendered:	–	–	–	180	180	–	0.4%	182	185	190	1.8%	2.9%
Commission on insurance and garnishee												
Replacement of security cards	–	–	–	–	–	–	–	2	–	–	–	–
Sale of assets less than R5 000	–	–	–	–	–	–	–	4	–	–	–	–
Replacement of lost office property	–	–	–	2	2	–	–	–	–	–	-100.0%	–

Table 16.5 Departmental receipts by economic classification (continued)

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
	2022/23	2023/24	2024/25					2026/27	2027/28	2028/29		
R thousand	2022/23	2023/24	2024/25	2025/26		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Sales of scrap, waste, arms and other used current goods	–	–	–	9	9	–	–	9	10	10	3.6%	0.1%
of which:							–					–
Wastepaper	–	–	–	9	9	–	–	9	10	10	3.6%	0.1%
Interest, dividends and rent on land	7 760	2 171	1 859	7 000	7 000	-3.4%	36.6%	–	–	–	-100.0%	–
Interest	7 760	2 171	1 859	7 000	7 000	-3.4%	36.6%	–	–	–	-100.0%	–
Sales of capital assets	4	13	246	250	250	296.9%	1.0%	–	–	–	-100.0%	–
Transactions in financial assets and liabilities	684	6 265	6 155	4 409	4 409	86.1%	34.1%	2 500	2 600	2 700	-15.1%	40.0%
Total	12 055	12 001	11 919	15 418	15 418	8.5%	100.0%	6 317	6 570	6 630	-24.5%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 16.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Ministry	47.6	53.2	48.3	47.0	-0.4%	8.1%	44.5	46.7	48.2	0.8%	6.8%
Department Management	104.6	111.4	106.0	120.2	4.7%	18.3%	130.6	130.9	133.0	3.4%	19.3%
Corporate Services	80.4	80.5	102.3	87.0	2.7%	14.5%	91.1	95.3	98.2	4.1%	13.9%
Office of the Chief Financial Officer	89.2	91.7	101.3	109.0	6.9%	16.2%	104.8	116.5	121.7	3.7%	16.8%
Internal Audit	8.5	10.1	11.1	12.0	12.3%	1.7%	12.5	13.1	13.5	4.0%	1.9%
Office Accommodation	234.0	229.4	283.5	254.4	2.8%	41.3%	275.7	281.4	288.6	4.3%	41.3%
Total	564.3	576.3	652.5	629.7	3.7%	100.0%	659.2	683.9	703.1	3.7%	100.0%
Change to 2025 Budget estimate				–			(3.3)	(6.0)	(17.7)		
Economic classification											
Current payments	542.7	554.6	620.3	606.5	3.8%	95.9%	626.3	649.5	667.5	3.2%	95.0%
Compensation of employees	212.9	219.7	232.3	257.1	6.5%	38.1%	270.0	284.4	291.2	4.2%	41.3%
Goods and services	290.1	299.9	348.5	315.0	2.8%	51.7%	324.2	335.6	345.8	3.2%	49.1%
of which:						–					–
Audit costs: External	16.7	16.3	22.0	21.1	8.1%	3.1%	11.3	16.4	18.5	-4.3%	2.3%
Computer services	32.6	33.0	43.4	31.3	-1.4%	5.8%	33.3	35.3	36.4	5.2%	5.1%
Legal services	3.9	3.7	3.5	5.2	10.3%	0.7%	5.4	5.6	5.8	3.7%	0.8%
Consumables: Stationery, printing and office supplies	1.6	3.1	1.8	3.1	25.0%	0.4%	5.1	5.3	5.5	21.6%	0.8%
Property payments	178.2	178.6	224.6	202.9	4.4%	32.4%	214.2	221.1	226.2	3.7%	32.3%
Travel and subsistence	30.0	40.4	33.1	27.3	-3.2%	5.4%	32.5	30.4	31.3	4.7%	4.6%
Interest and rent on land	39.7	35.0	39.5	34.4	-4.6%	6.1%	32.1	29.5	30.4	-4.0%	4.5%
Transfers and subsidies	0.9	1.7	0.9	0.9	1.6%	0.2%	0.5	0.6	0.6	-13.9%	0.1%
Departmental agencies and accounts	0.5	0.5	0.5	0.5	3.1%	0.1%	0.5	0.6	0.6	3.7%	0.1%
Households	0.4	1.2	0.4	0.4	-0.3%	0.1%	–	–	–	-100.0%	–
Payments for capital assets	20.6	19.6	31.1	21.4	1.2%	3.8%	32.3	33.8	35.0	17.9%	4.9%
Buildings and other fixed structures	13.8	14.0	18.5	16.1	5.2%	2.6%	29.4	30.8	31.9	25.6%	4.5%
Machinery and equipment	6.1	5.6	12.6	4.9	-7.2%	1.2%	2.7	2.9	3.0	-15.3%	0.4%
Software and other intangible assets	0.8	–	–	0.4	-16.9%	0.0%	0.2	0.2	0.2	-24.5%	0.0%
Payments for financial assets	0.0	0.4	0.2	0.8	281.8%	0.1%	–	–	–	-100.0%	–
Total	564.3	576.3	652.5	629.7	3.7%	100.0%	659.2	683.9	703.1	3.7%	100.0%
Proportion of total programme expenditure to vote expenditure	1.9%	1.9%	2.0%	1.6%	–	–	1.7%	1.7%	1.7%	–	–

Table 16.6 Administration expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	0.4	1.2	0.4	0.4	-0.3%	0.1%	–	–	–	-100.0%	–
Employee social benefits	0.4	1.2	0.3	0.4	-0.3%	0.1%	–	–	–	-100.0%	–
Claims against the state	–	–	0.1	–	–	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	0.5	0.5	0.5	0.5	3.1%	0.1%	0.5	0.6	0.6	3.7%	0.1%
Education, Training and Development Practices Sector	0.5	0.5	0.5	0.5	3.1%	0.1%	0.5	0.6	0.6	3.7%	0.1%
Education and Training Authority											

Personnel information

Table 16.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual	Revised estimate			Medium-term expenditure estimate													
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
Administration			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	346	9	322	232.3	0.7	335	257.1	0.8	335	270.0	0.8	335	284.4	0.8	328	291.2	0.9	-0.7%	100.0%
1 – 6	133	6	128	43.7	0.3	128	46.3	0.4	128	48.7	0.4	128	51.3	0.4	126	53.3	0.4	-0.5%	38.3%
7 – 10	118	–	106	66.3	0.6	118	79.5	0.7	118	83.6	0.7	118	88.1	0.7	116	90.9	0.8	-0.6%	35.3%
11 – 12	55	2	53	63.5	1.2	52	66.3	1.3	52	69.6	1.3	52	73.4	1.4	51	76.0	1.5	-0.6%	15.5%
13 – 16	38	1	33	53.8	1.6	35	60.0	1.7	35	63.1	1.8	35	66.5	1.9	33	66.0	2.0	-2.0%	10.3%
Other	2	–	2	5.1	2.5	2	5.1	2.5	2	5.1	2.5	2	5.1	2.5	2	5.1	2.5	–	0.6%

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

2. Rand million.

Programme 2: Curriculum Policy, Support and Monitoring

Programme purpose

Develop curriculum and assessment policies, and monitor and support their implementation.

Objectives

- Increase access to quality ECD programmes for 1.2 million children by 2028/29 by creating an enabling environment and implementing comprehensive support systems to drive expansion and enhance quality.
- Increase the number of learners who complete grade 12 by rolling out the Second Chance programme for learners who failed to meet the national senior certificate and amended senior certificate requirements annually.
- Improve teaching and learning by incrementally expanding mother tongue-based bilingual education to grade 7 over the medium term by training teachers in bilingual and mother tongue teaching and assessment methods, and providing support materials to allow learners to access mathematics, science and technology instruction in their home languages alongside English.
- Improve the learning and teaching of critical foundational skills by developing, printing and distributing 2 volumes of workbooks for grade R; grades 1 to 6 literacy/languages; grades 1 to 3 life skills (quintile 1 to quintile 3); grades 1 to 9 numeracy/mathematics; and grades 1 to 6 English first additional language to all learners in public schools annually.
- Improve the reading proficiency levels of learners in the foundation phase in all underperforming rural and township schools by using the early grade reading assessment toolkit to assess reading levels by 2026/27.

This includes learners' phonic knowledge, word recognition, and fluency and comprehension skills in the early grades.

- Fast-track the rollout and implementation of ICT in schools by providing teacher training, ICT devices, digital content, software, connectivity, IT support to schools, and online learner and teacher support materials annually.
- Increase learner participation and success rates in mathematics, science and technology by providing ICT equipment, machinery, subject-specific resources and teacher development to schools in each year over the medium term by:
 - supplying 1 936 laboratories with apparatus and consumables, including coding and robotics kits, for mathematics, science and technology subjects in accordance with minimum specifications
 - providing subject-specific computer hardware and related software in accordance with the minimum specifications prescribed by the curriculum assessment policy statements to 485 schools, including coding and robotics pilot schools
 - providing workshop tools, machinery, equipment and consumables for technology subjects to 232 schools offering technical subjects (including pilot schools for the vocationally oriented curriculum) and schools offering agricultural subjects
 - registering 55 000 learners for participation in mathematics, science and technology Olympiads, fairs or expos
 - providing structured training and orientation for 2 500 teachers and subject advisers in content and teaching methodologies on curriculum assessment policy statements for electrical, civil and mechanical technology, technical mathematics and technical sciences
 - providing targeted and structured training for 2 000 teachers and subject advisers in teaching methodologies and subject content for mathematics; physical, life, natural or agricultural sciences; technology; computer applications technology; IT; agricultural management; and technology subjects.

Subprogrammes

- *Programme Management: Curriculum Policy, Support and Monitoring* manages delegated administrative and financial responsibilities, and coordinates all monitoring and evaluation functions in the programme.
- *Curriculum Implementation and Monitoring* supports and monitors the implementation of the national strategy for learner attainment to monitor the quality of teaching and improve the quality of mathematics, science, technology and languages in all grades in public schools.
- *Curriculum and Quality Enhancement Programmes* supports programmes that enhance curriculum outcomes in the basic education system, and increases participation and success in mathematics, science and technology through structured programmes.
- *Early Childhood Development* ensures the universal availability and adequate quality of, and equitable access to, inclusive learning opportunities for children from birth to school-going age through curriculum development, and the delivery, funding, regulation, registration, quality monitoring, improvement and evaluation of ECD programmes.

Expenditure trends and estimates

Table 16.8 Curriculum Policy, Support and Monitoring expenditure trends and estimates by subprogramme and economic classification

Subprogramme						Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation	Average growth rate (%)		Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme Management:	1.7	3.8	4.2	4.0	32.0%	0.1%	4.2	4.4	4.5	4.0%	0.0%
Curriculum Policy, Support and Monitoring											
Curriculum Implementation and Monitoring	397.0	395.9	377.2	413.8	1.4%	9.1%	473.6	499.2	520.1	7.9%	5.5%
Curriculum and Quality Enhancement Programmes	1 576.7	1 719.4	1 956.9	2 116.6	10.3%	42.2%	1 893.0	1 969.1	2 032.5	-1.3%	21.7%
Early Childhood Development	1 196.7	1 201.7	1 600.2	4 485.7	55.3%	48.6%	4 994.2	7 302.1	7 529.4	18.8%	72.8%
Total	3 172.1	3 320.7	3 938.5	7 020.2	30.3%	100.0%	7 365.0	9 774.8	10 086.6	12.8%	100.0%
Change to 2025 Budget estimate				–			2 473.2	4 653.2	4 735.1		
Economic classification											
Current payments	1 292.4	1 485.8	1 620.5	2 202.9	19.5%	37.8%	1 863.5	1 942.9	2 006.2	-3.1%	21.3%
Compensation of employees	85.6	98.9	107.0	116.3	10.8%	2.3%	117.2	123.6	130.4	3.9%	1.4%
Goods and services	1 206.8	1 386.9	1 513.5	2 086.6	20.0%	35.5%	1 746.3	1 819.3	1 875.9	-3.5%	20.0%
of which:						–					–
Agency and support/outsource services	50.3	58.3	31.1	177.1	52.1%	1.8%	39.9	41.5	42.8	-37.7%	0.5%
Inventory: Food and food supplies	–	–	–	236.0	–	1.4%	248.3	258.2	266.3	4.1%	2.8%
Inventory: Learner and teacher support material	1 086.2	1 261.9	1 425.4	1 593.2	13.6%	30.8%	1 366.5	1 421.7	1 465.9	-2.7%	15.6%
Consumables: Stationery, printing and office supplies	1.5	1.3	0.4	2.7	22.7%	0.0%	11.0	11.5	11.8	62.8%	0.1%
Travel and subsistence	38.5	35.7	33.7	37.1	-1.3%	0.8%	30.4	32.4	33.4	-3.4%	0.4%
Training and development	–	–	–	3.6	–	0.0%	16.0	18.0	18.6	73.3%	0.2%
Transfers and subsidies	1 878.3	1 833.8	2 312.8	4 814.0	36.9%	62.1%	5 499.9	7 830.2	8 078.6	18.8%	78.6%
Provinces and municipalities	1 873.0	1 828.1	2 311.9	4 708.7	36.0%	61.4%	5 395.7	7 721.8	7 966.9	19.2%	77.4%
Foreign governments and international organisations	0.2	0.2	0.2	100.2	733.6%	0.6%	104.3	108.4	111.8	3.7%	1.2%
Non-profit institutions	4.0	4.1	–	4.9	6.9%	0.1%	–	–	–	-100.0%	–
Households	1.1	1.4	0.8	0.2	-45.1%	0.0%	–	–	–	-100.0%	–
Payments for capital assets	1.3	1.0	0.8	3.2	34.4%	0.0%	1.6	1.7	1.7	-18.3%	0.0%
Machinery and equipment	0.9	1.0	0.8	3.2	51.8%	0.0%	1.6	1.7	1.7	-18.3%	0.0%
Software and other intangible assets	0.4	–	–	–	-100.0%	0.0%	–	–	–	–	–
Payments for financial assets	0.1	0.1	4.3	0.1	-19.6%	0.0%	–	–	–	-100.0%	–
Total	3 172.1	3 320.7	3 938.5	7 020.2	30.3%	100.0%	7 365.0	9 774.8	10 086.6	12.8%	100.0%
Proportion of total programme expenditure to vote expenditure	10.8%	11.1%	12.1%	18.3%	–	–	19.3%	23.8%	23.7%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	1.1	1.4	0.8	0.2	-45.1%	–	–	–	–	-100.0%	–
Employee social benefits	1.1	1.4	0.8	0.2	-45.1%	–	–	–	–	-100.0%	–
Provinces and municipalities											
Provincial revenue funds											
Current	1 381.7	1 392.0	1 711.2	4 088.0	43.6%	49.1%	4 650.4	6 941.4	7 162.2	20.6%	68.9%
Learners with profound intellectual disabilities grant	255.5	260.4	278.9	293.0	4.7%	6.2%	307.3	322.2	337.3	4.8%	3.6%
Early childhood development grant: Subsidy	1 126.2	1 131.5	1 432.3	3 795.0	49.9%	42.9%	4 343.1	6 619.2	6 824.9	21.6%	65.3%
Capital	491.3	436.2	600.6	620.7	8.1%	12.3%	745.3	780.4	804.7	9.0%	8.6%
Maths, science and technology grant	424.8	383.3	443.8	459.1	2.6%	9.8%	477.7	496.7	512.2	3.7%	5.5%
Early childhood development grant: Infrastructure	66.5	52.9	156.8	161.6	34.4%	2.5%	267.6	283.7	292.5	21.9%	3.1%
Foreign governments and international organisations											
Current	0.2	0.2	0.2	100.2	733.6%	0.6%	104.3	108.4	111.8	3.7%	1.2%
Guidance, Counselling and Youth Development Centre for Africa	0.2	0.2	0.2	0.2	9.0%	–	0.2	0.2	0.3	3.7%	0.0%
United Nations Children's Fund	–	–	–	100.0	–	0.6%	104.0	108.1	111.5	3.7%	1.2%
Non-profit institutions											
Current	4.0	4.1	–	4.9	6.9%	0.1%	–	–	–	-100.0%	–
South African Congress for Early Childhood Development	0.8	0.8	–	0.9	3.1%	–	–	–	–	-100.0%	–
Ntataise	1.1	1.1	–	1.2	3.0%	–	–	–	–	-100.0%	–
Uhambo Foundation	2.1	2.1	–	2.3	3.2%	–	–	–	–	-100.0%	–
Sesame Workshop	–	–	–	0.5	–	–	–	–	–	-100.0%	–

Personnel information

Table 16.9 Curriculum Policy, Support and Monitoring personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026		Number and cost ² of personnel posts filled/planned for on funded establishment															Average growth rate (%)	Average: Salary level/ Total (%)	
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29					2025/26 - 2028/29
Curriculum Policy, Support and Monitoring		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	97	4	96	107.0	1.1	99	116.3	1.2	95	117.2	1.2	95	123.6	1.3	95	130.4	1.4	-1.4%	100.0%
1 – 6	13	3	13	5.7	0.4	15	7.1	0.5	15	7.5	0.5	15	7.9	0.5	15	8.4	0.6	–	15.9%
7 – 10	24	1	24	20.5	0.9	25	23.3	0.9	24	23.6	1.0	24	24.9	1.0	24	26.3	1.1	-1.4%	25.4%
11 – 12	49	–	49	63.5	1.3	48	65.7	1.4	45	64.8	1.5	45	68.3	1.5	45	72.1	1.6	-2.1%	47.1%
13 – 16	11	–	10	17.3	1.7	11	20.2	1.8	11	21.2	1.9	11	22.4	2.0	11	23.6	2.1	–	11.6%

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

2. Rand million.

Programme 3: Teachers, Education Human Resources and Institutional Development

Programme purpose

Promote quality teaching and institutional performance through the effective supply, development and use of human resources.

Objectives

- Ensure an adequate supply of qualified teachers by securing 1 000 posts for Funza Lushaka bursary holders, by June of the year after qualifying, in each year over the medium term.
- Improve the quality of teaching and learning through ensuring an adequate supply of young and qualified teachers by awarding 29 900 Funza Lushaka bursaries to prospective teachers over the medium term.
- Improve the quality of teaching and learning by monitoring and supporting the implementation of the policy on educator post provisioning in all provincial education departments annually.
- Strengthen accountability by monitoring and supporting the implementation of educator performance management systems and school evaluations annually.

Subprogrammes

- *Programme Management: Teachers, Education Human Resources and Institutional Development* manages administrative and financial responsibilities and coordinates all monitoring and evaluation functions in the programme.
- *Education Human Resources Management* plans, monitors and provides for education human resources, and oversees and strengthens educator performance management systems, school evaluations, education labour relations and conditions of service.
- *Education Human Resources Development* oversees and translates the integrated strategic planning framework for teacher education and development into a range of teacher training programmes, collaborative professional development activities and agreements with partners and relevant service providers. This subprogramme also coordinates activities with the National Institute for Curriculum and Professional Development to promote best practice in classroom teaching and teacher development.
- *Curriculum and Professional Development Unit* manages and develops an innovative and effective system for teacher development and curriculum implementation. This entails the creation of teacher development platforms, and the evaluation and impact assessment of testing tools for determining teacher needs in content and pedagogical knowledge.

Expenditure trends and estimates

Table 16.10 Teachers, Education Human Resources and Institutional Development expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million											
Programme Management: Teachers, Education Human Resources and Institutional Development	1.4	1.9	1.9	2.9	26.2%	0.1%	2.3	2.4	2.5	-4.4%	0.2%
Education Human Resources Management	68.4	68.3	69.7	482.4	91.7%	10.9%	120.6	84.0	84.5	-44.1%	6.0%
Education Human Resources Development	1 409.1	1 415.4	1 349.2	1 366.9	-1.0%	87.6%	1 420.3	1 500.1	1 546.7	4.2%	92.1%
Curriculum and Professional Development Unit	17.6	14.8	17.0	36.6	27.7%	1.4%	38.7	20.2	25.3	-11.6%	1.7%
Total	1 496.6	1 500.4	1 437.8	1 888.8	8.1%	100.0%	1 582.0	1 606.7	1 659.0	-4.2%	100.0%
Change to 2025				–			28.6	(19.7)	(40.4)		
Budget estimate											
Economic classification											
Current payments	135.3	132.4	138.0	593.6	63.7%	15.8%	226.7	174.9	182.7	-32.5%	12.1%
Compensation of employees	75.8	75.5	77.1	93.2	7.2%	5.1%	94.5	99.6	105.1	4.1%	6.2%
Goods and services	59.6	56.9	60.9	500.4	103.3%	10.7%	132.2	75.2	77.6	-46.3%	5.9%
of which:											
Catering: Departmental activities	3.5	1.8	1.7	3.0	-4.6%	0.2%	2.8	3.0	3.1	0.2%	0.2%
Computer services	1.5	1.3	2.0	2.6	20.6%	0.1%	2.0	2.1	2.2	-5.6%	0.1%
Agency and support/outsource services	0.5	0.9	0.1	395.4	822.3%	6.3%	20.3	0.3	0.4	-90.3%	0.4%
Inventory: Learner and teacher support material	–	–	–	1.5	–	0.0%	2.9	3.0	3.1	27.6%	0.2%
Travel and subsistence	18.0	17.4	17.9	31.2	20.3%	1.3%	42.8	23.7	24.4	-7.8%	1.9%
Training and development	30.0	29.7	33.0	48.7	17.5%	2.2%	54.9	36.4	37.6	-8.3%	2.7%
Transfers and subsidies	1 360.3	1 367.3	1 299.2	1 294.6	-1.6%	84.2%	1 354.8	1 431.3	1 475.8	4.5%	87.9%
Departmental agencies and accounts	15.5	15.6	16.4	17.2	3.4%	1.0%	17.9	18.6	19.2	3.7%	1.1%
Foreign governments and international organisations	15.1	16.9	16.3	20.6	11.1%	1.1%	21.5	22.3	23.0	3.7%	1.4%
Households	1 329.7	1 334.7	1 266.5	1 256.8	-1.9%	82.0%	1 315.5	1 390.4	1 433.6	4.5%	85.4%
Payments for capital assets	0.8	0.6	0.5	0.6	-10.1%	0.0%	0.5	0.5	0.6	-1.9%	0.0%
Machinery and equipment	0.8	0.6	0.5	0.6	-10.1%	0.0%	0.5	0.5	0.6	-1.9%	0.0%
Payments for financial assets	0.2	0.1	0.0	–	-100.0%	0.0%	–	–	–	–	–
Total	1 496.6	1 500.4	1 437.8	1 888.8	8.1%	100.0%	1 582.0	1 606.7	1 659.0	-4.2%	100.0%
Proportion of total programme expenditure to vote expenditure	5.1%	5.0%	4.4%	4.9%	–	–	4.1%	3.9%	3.9%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.8	0.6	0.8	0.2	-40.7%	–	–	–	–	-100.0%	–
Employee social benefits	0.8	0.6	0.8	0.2	-40.7%	–	–	–	–	-100.0%	–
Other transfers to households											
Current	1 329.0	1 334.2	1 265.6	1 256.7	-1.8%	82.0%	1 315.5	1 390.4	1 433.6	4.5%	85.4%
National Student Financial Aid Scheme	1 329.0	1 334.2	1 265.6	1 256.7	-1.8%	82.0%	1 315.5	1 390.4	1 433.6	4.5%	85.4%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	15.5	15.6	16.4	17.2	3.4%	1.0%	17.9	18.6	19.2	3.7%	1.1%
South African Council for Educators	15.5	15.6	16.4	17.2	3.4%	1.0%	17.9	18.6	19.2	3.7%	1.1%
Foreign governments and international organisations											
Current	15.1	16.9	16.3	20.6	11.1%	1.1%	21.5	22.3	23.0	3.7%	1.4%
United Nations Educational, Scientific and Cultural Organisation	14.1	15.9	15.3	19.5	11.2%	1.0%	20.3	21.1	21.7	3.7%	1.3%
Association for the Development of Education in Africa	0.9	0.9	0.9	1.1	5.0%	0.1%	1.1	1.1	1.2	3.7%	0.1%
Africa Federation of Teaching Regulatory Authorities	–	0.1	0.1	0.1	–	–	0.1	0.1	0.1	5.9%	0.0%

Personnel information

Table 16.11 Teachers, Education Human Resources and Institutional Development personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29			
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Teachers, Education Human Resources and Institutional Development			98	77.1	0.8	110	93.2	0.8	105	94.5	0.9	105	99.6	0.9	105	105.1	1.0	-1.5%	100.0%
Salary level	120	—	14	5.2	0.4	14	5.6	0.4	14	5.9	0.4	14	6.2	0.4	14	6.5	0.5	—	13.3%
1 – 6	14	—	38	24.4	0.6	46	31.4	0.7	41	29.5	0.7	41	31.1	0.8	41	32.8	0.8	-3.8%	39.1%
7 – 10	56	—	36	35.2	1.0	36	37.4	1.0	36	39.3	1.1	36	41.4	1.2	36	43.7	1.2	—	34.2%
11 – 12	36	—	10	12.3	1.2	14	18.9	1.3	14	19.9	1.4	14	20.9	1.5	14	22.1	1.6	—	13.3%
13 – 16	14	—																	

- *National Education Evaluation and Development Unit* facilitates school improvement through systematic evaluation, and evaluates how district offices, provincial departments and the national department monitor and support schools, school governing bodies and teachers.
- *Planning and Delivery Oversight Unit* monitors the planning and delivery of selected priorities, helps provinces ensure that provincial initiatives are aligned with national priorities, and provides institutional support for their effective delivery.

Expenditure trends and estimates

Table 16.12 Planning, Information and Assessment expenditure trends and estimates by subprogramme and economic classification

Subprogramme					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme Management: Planning, Information and Assessment	3.2	1.7	4.5	23.0	93.0%	0.0%	3.6	3.8	3.9	-44.8%	0.0%
Financial Planning, Information and Management Systems	40.2	48.8	53.8	57.0	12.3%	0.3%	56.4	64.0	65.9	5.0%	0.4%
School Infrastructure	14 737.7	14 342.9	15 732.0	17 370.1	5.6%	96.0%	16 776.5	16 668.3	17 186.3	-0.4%	96.0%
National Assessments and Public Examinations	396.9	421.3	430.6	426.1	2.4%	2.6%	499.0	539.5	589.4	11.4%	3.1%
National Education Evaluation and Development Unit	19.5	18.1	17.4	20.8	2.1%	0.1%	22.1	23.1	23.8	4.7%	0.1%
Planning and Delivery Oversight Unit	169.1	157.4	149.9	155.1	-2.8%	1.0%	104.9	81.4	47.6	-32.6%	0.4%
Total	15 366.7	14 990.2	16 388.2	18 052.0	5.5%	100.0%	17 462.6	17 380.0	17 916.9	-0.3%	100.0%
Change to 2025 Budget estimate				-			(601.9)	(185.5)	(437.2)		
Economic classification											
Current payments	626.5	701.8	699.4	674.1	2.5%	4.2%	546.4	545.3	592.7	-4.2%	3.2%
Compensation of employees	125.1	137.5	137.2	153.8	7.1%	0.9%	155.7	158.1	159.7	1.3%	0.9%
Goods and services	501.4	564.1	562.3	520.3	1.2%	3.3%	390.7	387.2	433.0	-5.9%	2.3%
of which:						-					-
Computer services	53.1	75.0	87.6	67.2	8.1%	0.4%	60.2	62.0	63.7	-1.7%	0.4%
Consultants: Business and advisory services	296.3	331.6	314.6	189.0	-13.9%	1.7%	80.5	35.4	36.5	-42.2%	0.3%
Agency and support/outsourced services	28.9	27.7	29.8	39.9	11.4%	0.2%	51.0	74.5	110.1	40.2%	0.4%
Consumables: Stationery, printing and office supplies	0.9	1.1	1.5	17.0	167.7%	0.0%	19.2	20.0	20.6	6.7%	0.1%
Travel and subsistence	90.2	99.2	92.4	161.0	21.3%	0.7%	134.9	147.9	152.3	-1.8%	0.8%
Operating payments	15.4	8.6	13.9	4.2	-35.3%	0.1%	9.8	10.2	10.5	35.8%	0.1%
Interest and rent on land	0.0	0.2	-	-	-100.0%	0.0%	-	-	-	-	-
Transfers and subsidies	12 806.4	12 573.4	14 295.3	16 328.7	8.4%	86.4%	16 515.4	16 831.9	17 321.3	2.0%	96.0%
Provinces and municipalities	12 500.9	12 277.5	14 002.4	16 028.3	8.6%	84.6%	16 257.4	16 590.5	17 106.1	2.2%	94.7%
Departmental agencies and accounts	162.0	162.9	166.9	174.4	2.5%	1.0%	182.4	190.6	199.2	4.5%	1.1%
Foreign governments and international organisations	2.8	5.8	5.3	4.2	13.8%	0.0%	5.6	5.8	6.0	13.0%	0.0%
Non-profit institutions	140.0	126.5	119.6	121.7	-4.5%	0.8%	70.0	45.0	10.0	-56.5%	0.2%
Households	0.7	0.6	1.1	0.1	-52.5%	0.0%	-	-	-	-100.0%	-
Payments for capital assets	1 933.7	1 714.7	1 393.2	1 049.1	-18.4%	9.4%	400.8	2.8	2.9	-86.0%	0.8%
Buildings and other fixed structures	1 930.8	1 713.2	1 391.9	1 046.1	-18.5%	9.4%	397.9	-	-	-100.0%	0.8%
Machinery and equipment	2.3	1.5	1.4	3.0	10.2%	0.0%	2.9	2.8	2.9	-1.3%	0.0%
Software and other intangible assets	0.6	-	-	-	-100.0%	0.0%	-	-	-	-	-
Payments for financial assets	0.1	0.3	0.1	0.2	21.8%	0.0%	-	-	-	-100.0%	-
Total	15 366.7	14 990.2	16 388.2	18 052.0	5.5%	100.0%	17 462.6	17 380.0	17 916.9	-0.3%	100.0%
Proportion of total programme expenditure to vote expenditure	52.2%	50.0%	50.4%	47.2%	-	-	45.7%	42.3%	42.1%	-	-

Table 16.12 Planning, Information and Assessment expenditure trends and estimates by subprogramme and economic classification (continued)

Continued

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	0.7	0.6	1.1	0.1	-52.5%	–	–	–	–	-100.0%	–
Employee social benefits	0.7	0.6	1.1	0.1	-52.5%	–	–	–	–	-100.0%	–
Provinces and municipalities											
Provincial revenue funds											
Capital	12 500.9	12 277.5	14 002.4	16 028.3	8.6%	84.6%	16 257.4	16 590.5	17 106.1	2.2%	94.7%
Education infrastructure grant	12 500.9	12 277.5	14 002.4	16 028.3	8.6%	84.6%	16 257.4	16 590.5	17 106.1	2.2%	94.7%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	162.0	162.9	166.9	174.4	2.5%	1.0%	182.4	190.6	199.2	4.5%	1.1%
Umalusi Council for Quality Assurance in General and Further Education and Training	162.0	162.9	166.9	174.4	2.5%	1.0%	182.4	190.6	199.2	4.5%	1.1%
Foreign governments and international organisations											
Current	2.8	5.8	5.3	4.2	13.8%	–	5.6	5.8	6.0	13.0%	0.0%
Southern and Eastern Africa Consortium for Monitoring Educational Quality	2.8	5.8	5.3	4.2	13.8%	–	5.6	5.8	6.0	13.0%	0.0%
Non-profit institutions											
Current	140.0	126.5	119.6	121.7	-4.5%	0.8%	70.0	45.0	10.0	-56.5%	0.2%
National Education Collaboration Trust	140.0	126.5	119.6	121.7	-4.5%	0.8%	70.0	45.0	10.0	-56.5%	0.2%

Personnel information

Table 16.13 Planning, Information and Assessment personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment																		
		Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29	
Planning, Information and Assessment		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	185	14	171	137.2	0.8	180	153.8	0.9	170	155.7	0.9	166	158.1	1.0	161	159.7	1.0	-3.6%	100.0%
1 – 6	35	7	34	11.9	0.4	41	15.1	0.4	34	13.3	0.4	34	14.1	0.4	34	14.8	0.4	-6.0%	20.5%
7 – 10	66	1	60	35.1	0.6	56	34.6	0.6	56	36.3	0.6	56	38.3	0.7	55	39.8	0.7	-0.6%	33.6%
11 – 12	58	6	59	64.8	1.1	61	71.4	1.2	58	71.5	1.2	55	71.4	1.3	53	72.6	1.4	-4.5%	33.5%
13 – 16	26	–	18	25.3	1.4	22	32.8	1.5	22	34.5	1.6	21	34.3	1.6	19	32.5	1.7	-4.9%	12.4%

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

2. Rand million.

Programme 5: Educational Enrichment Services

Programme purpose

Monitor and support provinces to implement care and support programmes for learning and teaching.

Objectives

- Ensure the holistic development of learners, enhance their learning experience and maximise their school performance by implementing sport, safety and social cohesion programmes to reduce barriers to learning in each year over the medium term.
- Improve learner health and wellness by implementing school health programmes, including the provision of nutritious meals, to all learners in quintile 1 to quintile 3 primary, secondary and identified special schools annually.
- Mitigate the impact of HIV and TB by providing a caring, supportive and enabling environment for learners and educators annually.

Subprogrammes

- *Programme Management: Educational Enrichment Services* manages delegated administrative and financial responsibilities and coordinates all monitoring and evaluation functions in the programme.
- *Partnerships in Education* partners with stakeholders to make education a societal issue; and manages policy, programmes and systems aimed at creating a safe and cohesive learning environment. Activities carried out through this subprogramme focus on promoting holistic learner development through facilitating sports and enrichment programmes in schools; and promoting social cohesion, an understanding of human rights, gender equity, non-racism, non-sexism and democratic and constitutional values in education in public schools and school communities.
- *Care and Support in Schools* manages policies, the provision of meals and the promotion of learner access to public services. This includes interventions aimed at encouraging healthy habits and alleviating poverty.

Expenditure trends and estimates

Table 16.14 Educational Enrichment Services 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme Management: Educational Enrichment Services	4.5	4.1	4.5	5.2	5.5%	0.0%	4.5	4.7	4.8	-2.9%	0.0%
Partnerships in Education	38.0	43.1	40.4	43.1	4.3%	0.4%	46.7	49.2	52.1	6.5%	0.4%
Care and Support in Schools	8 784.6	9 526.4	10 082.7	10 619.3	6.5%	99.5%	11 106.0	11 609.3	12 126.1	4.5%	99.5%
Total	8 827.0	9 573.6	10 127.6	10 667.6	6.5%	100.0%	11 157.1	11 663.1	12 183.0	4.5%	100.0%
Change to 2025				–			3.4	4.4	0.8		
Budget estimate											
Economic classification											
Current payments	75.7	80.2	78.4	86.3	4.5%	0.8%	90.6	95.1	98.0	4.3%	0.8%
Compensation of employees	50.6	52.2	55.2	59.2	5.4%	0.6%	62.2	65.6	67.6	4.5%	0.6%
Goods and services	25.0	28.0	23.3	27.1	2.6%	0.3%	28.4	29.5	30.4	3.9%	0.3%
of which:											
Administrative fees	0.8	0.9	0.7	1.0	9.7%	0.0%	1.1	1.1	1.2	3.9%	0.0%
Communication	0.3	0.3	0.3	0.6	19.6%	0.0%	1.0	1.0	1.1	23.0%	0.0%
Inventory: Learner and teacher support material	0.5	0.1	–	0.6	9.3%	0.0%	3.5	3.6	3.8	80.8%	0.0%
Consumables: Stationery, printing and office supplies	0.4	0.4	0.4	1.8	64.5%	0.0%	2.3	2.4	2.4	9.9%	0.0%
Travel and subsistence	11.9	13.5	14.3	15.2	8.6%	0.1%	10.3	10.7	11.0	-10.1%	0.1%
Venues and facilities	2.5	0.7	0.5	1.4	-17.5%	0.0%	7.6	7.9	8.2	79.8%	0.1%
Transfers and subsidies	8 750.7	9 493.0	10 047.9	10 580.5	6.5%	99.2%	11 065.9	11 567.3	12 084.3	4.5%	99.2%
Provinces and municipalities	8 750.6	9 492.8	10 047.8	10 580.4	6.5%	99.2%	11 065.8	11 567.2	12 084.2	4.5%	99.2%
Non-profit institutions	0.1	0.1	0.1	0.1	4.7%	0.0%	0.1	0.1	0.1	3.4%	0.0%
Households	0.0	0.1	0.0	–	-100.0%	0.0%	–	–	–	–	–
Payments for capital assets	0.6	0.5	1.1	0.8	10.2%	0.0%	0.7	0.7	0.7	-4.3%	0.0%
Machinery and equipment	0.6	0.5	1.1	0.8	10.2%	0.0%	0.7	0.7	0.7	-4.3%	0.0%
Payments for financial assets	0.0	0.0	0.1	0.0	-42.8%	0.0%	–	–	–	-100.0%	–
Total	8 827.0	9 573.6	10 127.6	10 667.6	6.5%	100.0%	11 157.1	11 663.1	12 183.0	4.5%	100.0%
Proportion of total programme expenditure to vote expenditure	30.0%	32.0%	31.1%	27.9%	–	–	29.2%	28.4%	28.6%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.0	0.1	0.0	–	-100.0%	–	–	–	–	–	–
Employee social benefits	0.0	0.1	0.0	–	-100.0%	–	–	–	–	–	–
Provinces and municipalities											
Provincial revenue funds											
Current	8 750.6	9 492.8	10 047.8	10 580.4	6.5%	99.2%	11 065.8	11 567.2	12 084.2	4.5%	99.2%
National school nutrition programme grant	8 508.3	9 278.9	9 798.1	10 318.7	6.6%	96.7%	10 793.6	11 284.2	11 792.3	4.5%	96.8%
HIV and AIDS (life skills education) grant	242.3	213.9	249.7	261.7	2.6%	2.5%	272.2	283.1	291.9	3.7%	2.4%
Non-profit institutions											
Current	0.1	0.1	0.1	0.1	4.7%	–	0.1	0.1	0.1	3.4%	0.0%
Childline South Africa	0.1	0.1	0.1	0.1	4.7%	–	0.1	0.1	0.1	3.4%	0.0%

Personnel information

Table 16.15 Educational Enrichment Services personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment													Average growth rate (%)	Average: Salary level/ Total (%)		
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29				2025/26 - 2028/29	2026/27 - 2028/29
Educational Enrichment Services			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	71	1	65	55.2	0.8	65	59.2	0.9	65	62.2	1.0	65	65.6	1.0	64	67.6	1.0	-0.5%	100.0%
1 – 6	12	–	12	4.3	0.4	12	4.6	0.4	12	4.8	0.4	12	5.1	0.4	12	5.4	0.4	–	18.4%
7 – 10	28	–	23	16.0	0.7	23	17.0	0.7	23	17.9	0.8	23	18.9	0.8	23	19.9	0.9	–	35.3%
11 – 12	21	1	21	21.9	1.0	21	23.6	1.1	21	24.8	1.2	21	26.2	1.2	21	27.6	1.3	–	33.0%
13 – 16	10	–	9	12.9	1.4	9	14.0	1.6	9	14.7	1.6	9	15.5	1.7	8	14.7	1.8	-3.9%	13.3%

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

2. Rand million.

Entities

South African Council for Educators

Selected performance indicators

Table 16.16 South African Council for Educators performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of research reports produced per year	Research and advisory	Improved education outcomes and skills	3	2	3	4	4	6	6
Number of educators supported on professional matters in selected districts per year	Professional development		43 823	34 252	31 808	20 000	20 000	25 000	30 000
Number of endorsed professional development sessions monitored per year	Professional development		10	13	19	50	40	50	50
Percentage of fit-to-practice qualified registrants issued with differentiated certificates within 30 days of registration per year	Registration of educators		100% (48 110)	100% (53 323)	100% (46 674)	100%	100%	100%	100%
Number of schools and colleges monitored on the professional registration status of educators per year	Registration of educators		— ¹	— ¹	— ¹	108	324	600	700
Number of cases finalised through investigation, mediation, recommendation and disciplinary hearings per year	Ethics and code of conduct		916	199	612	600	300	400	500
Percentage of sanctions submitted to teacher employers after 10 days of finalisation by the council per year	Ethics and code of conduct		— ¹	— ¹	— ¹	100%	100%	100%	100%

1. No historical data available.

Entity overview

As per the South African Council for Educators Act (2000), the South African Council for Educators is mandated to enhance the status of the teaching profession by providing for the professional registration of all educators, promoting their continuing professional development, and maintaining ethical and professional standards within the profession.

The council will continue to focus on implementing the professional development management system over the medium term. It plans to do this by approving providers and endorsing quality professional development programmes and ensuring that endorsed programmes meet professional needs. The council will also encourage

student teachers to register in their first year of study to ensure that they are already registered when they begin practising, while advocating and promoting professional teaching standards and the professionalisation of the ECD sector.

Expenditure is expected to decrease at an average annual rate of 3 per cent, from R161.9 million in 2025/26 to R147.6 million in 2028/29, mainly because the council used its reserves in 2025/26 to clear a backlog of educator misconduct cases that were not resolved within a year due to capacity constraints.

Revenue is expected to decrease at an average annual rate of 1.2 per cent, from R153.1 million in 2025/26 to R147.6 million in 2028/29. This is mainly because of an expected decrease in reinstatement fees due to the higher-than-anticipated recovery of outstanding membership fees in 2025/26. The council expects to generate 79.5 per cent (R345.6 million) of its revenue over the MTEF period through membership and registration fees and derive the remainder through interest on investments, reprints of certificates and transfers from the department for continuing professional teacher development programmes. Transfers from the department are projected to increase at an average annual rate of 3.7 per cent, from R17.2 million in 2025/26 to R19.2 million in 2028/29.

Programmes/Objectives/Activities

Table 16.17 South African Council for Educators expenditure trends and estimates by programme/objective/activity

					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	77.5	75.0	84.8	94.7	6.9%	61.0%	89.0	86.2	85.6	-3.3%	60.0%
Research and advisory	3.9	4.2	5.6	8.8	30.7%	4.1%	5.8	7.2	7.5	-5.3%	4.7%
Professional development	21.9	19.4	24.1	27.5	7.9%	17.1%	26.1	25.6	26.7	-1.0%	18.0%
Registration of educators	7.4	8.3	9.0	14.4	24.8%	7.2%	10.9	13.3	14.1	-0.5%	8.8%
Ethics and code of conduct	11.7	10.6	10.5	16.5	12.1%	9.1%	9.7	13.1	13.7	-5.9%	8.4%
Teacher professionalisation	2.9	2.7	3.0	—	-100.0%	1.6%	—	—	—	—	—
Total	125.3	120.2	137.1	161.9	8.9%	100.0%	141.5	145.5	147.6	-3.0%	100.0%

Statement of financial performance

Table 16.18 South African Council for Educators statements of financial performance

Statement of financial performance											
				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	112.9	113.8	128.7	135.9	6.4%	88.4%	123.6	126.9	128.5	-1.9%	87.2%
Sale of goods and services other than capital assets	105.7	103.3	116.1	124.6	5.6%	80.9%	114.5	115.1	116.0	-2.4%	79.5%
Other non-tax revenue	7.2	10.5	12.6	11.3	16.4%	7.5%	9.1	11.8	12.5	3.3%	7.7%
Transfers received	15.5	15.6	16.4	17.2	3.4%	11.6%	17.9	18.6	19.2	3.7%	12.8%
Total revenue	128.4	129.4	145.1	153.1	6.0%	100.0%	141.5	145.5	147.6	-1.2%	100.0%
Expenses											
Current expenses	125.3	120.2	137.1	161.9	8.9%	100.0%	141.5	145.5	147.6	-3.0%	100.0%
Compensation of employees	68.3	66.8	67.0	72.9	2.2%	50.5%	89.1	93.3	97.5	10.2%	64.4%
Goods and services	52.6	49.0	66.2	84.5	17.1%	46.3%	49.1	49.1	48.1	-17.1%	33.7%
Depreciation	4.5	4.3	3.9	4.5	0.3%	3.2%	3.2	3.0	2.0	-23.7%	1.9%
Total expenses	125.3	120.2	137.1	161.9	8.9%	100.0%	141.5	145.5	147.6	-3.0%	100.0%
Surplus/(Deficit)	3.1	9.2	8.0	(8.8)	-241.6%		-	-	-	-100.0%	

Personnel information

Table 16.19 South African Council for Educators personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment												Average growth rate of personnel posts (%)	Average salary level/ Total (%)			
Number of funded posts	Number of posts on approved establishment		Actual			Revised estimate			Medium-term expenditure estimate						2025/26 - 2028/29	2026/27 - 2028/29			
			2024/25			2025/26			2026/27		2027/28		2028/29						
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
South African Council for Educators			139	67.0	0.5	139	72.9	0.5	146	89.1	0.6	146	93.3	0.6	146	97.5	0.7	1.7%	100.0%
Salary level	139	139	139	67.0	0.5	139	72.9	0.5	146	89.1	0.6	146	93.3	0.6	146	97.5	0.7	1.7%	100.0%
1 – 6	23	23	23	4.5	0.2	23	4.7	0.2	24	5.6	0.2	24	6.0	0.2	24	6.4	0.3	1.4%	16.4%
7 – 10	106	106	106	48.1	0.5	106	52.9	0.5	107	59.1	0.6	107	61.5	0.6	107	64.2	0.6	0.3%	73.3%
11 – 12	5	5	5	5.6	1.1	5	6.1	1.2	7	9.1	1.3	7	9.6	1.4	7	10.0	1.4	11.9%	4.8%
13 – 16	5	5	5	8.7	1.7	5	9.1	1.8	8	15.4	1.9	8	16.2	2.0	8	16.9	2.1	17.0%	5.5%

1. Rand million.

Umalusi Council for Quality Assurance in General and Further Education and Training

Selected performance indicators

Table 16.20 Umalusi Council for Quality Assurance in General and Further Education and Training performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of assessment bodies audited for their state of readiness to conduct examinations per year	Quality assurance and monitoring	Improved education outcomes and skills	4	4	4	4	4	4	4
Number of subjects for which verification of marking is conducted per year	Quality assurance and monitoring		92	92	95	95	95	95	95
Percentage of accreditation outcomes for private education institutions finalised within 12 months of the site visit per year	Quality assurance and monitoring		99% (270/272)	98% (213/217)	99% (169/171)	93%	94%	95%	95%
Percentage of identified private education institutions monitored after being granted accreditation per year	Quality assurance and monitoring		95% (142/150)	97% (200/206)	97% (269/277)	92%	93%	94%	95%

Entity overview

The Umalusi Council for Quality Assurance in General and Further Education and Training derives its mandate from the General and Further Education and Training Quality Assurance Act (2001) and the National Qualifications Framework Act (2008). As an external and independent quality assurance body, the council is responsible for setting and maintaining standards in general and further education and training by developing and managing the general and further education and training qualifications sub-framework.

To fulfil this mandate, the council's revenue and expenditure are expected to increase at an average annual rate of 4.9 per cent, from R226.9 million in 2025/26 to R261.6 million in 2028/29. The council is set to derive 76.3 per cent (R572.2 million) of its revenue over the MTEF period through transfers from the department. These are projected to increase at an average annual rate of 4.5 per cent, from R174.4 million in 2025/26 to R199.2 million in 2028/29.

Programmes/Objectives/Activities

Table 16.21 Umalusi Council for Quality Assurance in General and Further Education and Training expenditure trends and estimates by programme/objective/activity

					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	71.8	100.2	112.7	102.1	12.5%	44.9%	107.5	112.6	117.9	4.9%	45.0%
Qualifications and research	34.7	27.3	39.3	35.7	1.0%	15.9%	38.0	39.8	41.6	5.2%	15.9%
Quality assurance and monitoring	77.2	79.3	91.0	89.1	4.9%	39.1%	93.0	97.7	102.1	4.7%	39.0%
Total	183.7	206.8	243.0	226.9	7.3%	100.0%	238.5	250.1	261.6	4.9%	100.0%

Statement of financial performance

Table 16.22 Umalusi Council for Quality Assurance in General and Further Education and Training statements of financial performance

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	37.1	43.0	49.7	52.5	12.3%	21.5%	56.1	59.5	62.5	6.0%	23.7%
Sale of goods and services other than capital assets	30.6	37.1	43.9	47.4	15.7%	18.7%	50.7	53.8	56.4	6.0%	21.4%
Other non-tax revenue	6.5	6.0	5.8	5.1	-7.9%	2.8%	5.4	5.8	6.0	6.0%	2.3%
Transfers received	162.0	162.9	166.9	174.4	2.5%	78.5%	182.4	190.6	199.2	4.5%	76.3%
Total revenue	199.1	206.0	216.6	226.9	4.4%	100.0%	238.5	250.1	261.6	4.9%	100.0%
Expenses											
Current expenses	183.7	206.4	242.6	226.9	7.3%	99.9%	238.5	250.1	261.6	4.9%	100.0%
Compensation of employees	87.1	93.3	105.6	115.4	9.8%	46.6%	125.3	130.9	137.0	5.9%	52.4%
Goods and services	90.9	103.0	126.4	104.0	4.6%	49.3%	105.7	111.4	116.6	3.9%	44.5%
Depreciation	5.7	10.0	10.6	7.5	9.6%	3.9%	7.5	7.8	8.0	2.2%	3.1%
Transfers and subsidies	—	0.4	0.5	—	—	0.1%	—	—	—	—	—
Total expenses	183.7	206.8	243.0	226.9	7.3%	100.0%	238.5	250.1	261.6	4.9%	100.0%
Surplus/(Deficit)	15.4	(0.8)	(26.4)	—	-100.0%		—	—	—	—	

Personnel information

Table 16.23 Umalusi Council for Quality Assurance in General and Further Education and Training personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of approved funded posts	Number of posts on establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
Umalusi Council for Quality Assurance in General and Further Education and Training			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	226	226	175	105.6	0.6	169	115.4	0.7	169	125.3	0.7	169	130.9	0.8	169	137.0	0.8	–	100.0%
1 – 6	111	111	67	16.7	0.2	54	19.2	0.4	54	20.7	0.4	54	21.6	0.4	54	22.6	0.4	–	32.0%
7 – 10	71	71	66	37.7	0.6	71	41.1	0.6	71	44.9	0.6	71	46.9	0.7	71	49.0	0.7	–	42.0%
11 – 12	30	30	28	28.0	1.0	30	32.1	1.1	30	34.7	1.2	30	36.3	1.2	30	38.0	1.3	–	17.8%
13 – 16	14	14	14	23.2	1.7	14	23.0	1.6	14	25.0	1.8	14	26.1	1.9	14	27.5	2.0	–	8.3%

1. Rand million.

Higher Education

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	667.0	–	15.5	682.4	713.7	733.9
Planning, Policy and Strategy	196.9	1 930.9	221.0	2 348.8	3 324.0	3 424.6
University Education	111.8	100 039.2	1.4	100 152.4	103 896.3	107 125.3
Technical and Vocational Education and Training	9 866.1	4 842.4	9.8	14 718.4	15 357.7	15 842.9
Skills Development	194.8	169.9	0.9	365.6	375.2	384.0
Community Education and Training	3 059.0	244.0	0.8	3 303.7	3 451.6	3 558.7
Subtotal	14 095.5	107 226.4	249.4	121 571.3	127 118.6	131 069.3
Direct charge against the National Revenue Fund						
Sector education and training authorities	–	22 125.8	–	22 125.8	23 524.6	24 946.3
National Skills Fund	–	5 531.5	–	5 531.5	5 881.1	6 236.6
Total expenditure estimates	14 095.5	134 883.7	249.4	149 228.6	156 524.3	162 252.2
Executive authority	Minister of Higher Education					
Accounting officer	Director-General of Higher Education					
Website	www.dhet.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

Develop and support a quality higher and vocational education sector. Promote access to higher education, vocational education and skills development training opportunities.

Mandate

The mandate of the Department of Higher Education is to develop a skilled and capable workforce while broadening the skills base of the country to support an inclusive growth path. The department derives its mandate from the:

- Higher Education Act (1997), which provides for a unified national system of higher education
- Skills Development Act (1998), which enables the creation of the National Skills Authority; sector education and training authorities (SETAs); the establishment of the Quality Council for Trades and Occupations; and the regulation of apprenticeships, learnerships and other matters relating to skills development
- National Student Financial Aid Scheme Act (1999), which provides for the granting of loans and bursaries to eligible students attending public higher education and training institutions, and the subsequent administration of such loans and bursaries
- Skills Development Levies Act (1999), which provides for the imposition of skills development levies
- Continuing Education and Training Act (2006), which provides for the regulation of continuing education and training, the establishment of governance structures for and the funding of public technical and vocational education and training (TVET) colleges and community education and training (CET) colleges, the registration of private colleges, and the promotion of quality in continuing education and training
- National Qualifications Framework Act (2008), which provides for the national qualifications framework, the South African Qualifications Authority, and quality councils for the issuing and quality assurance of qualifications required by the sub-frameworks of the national qualifications framework.

Selected performance indicators

Table 17.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of students enrolled in higher education institutions per year	University Education	Skills for the economy	1 068 046	1 077 768	1 071 715	1 133 868	1 152 418	1 150 089	1 155 765
Number of eligible university students obtaining financial aid from the National Student Financial Aid Scheme per year	University Education		556 629	553 841	505 845	572 000	485 519	504 939	525 136
Number of enrolments in TVET colleges per year	Technical and Vocational Education and Training		589 083	518 584	564 089	520 000	520 000	520 000	520 000
Number of qualifying students in TVET colleges receiving financial assistance per year	Technical and Vocational Education and Training		266 063	266 063	254 409	269 314	258 684	269 031	279 792
Number of learners entering artisanal programmes per year	Skills Development		14 379	20 463	18 144	36 375	37 809	38 000	39 000
Number of artisans found competent per year	Skills Development		21 000	20 062	16 273	20 000	22 000	24 000	26 000
Number of learners or students placed in work-based learning opportunities per year	Skills Development		99 778	87 915	136 874	200 300	91 800	97 301	103 146
Number of enrolments in CET colleges per year	Community Education and Training		143 031	130 752	120 081	162 750	147 163	151 578	156 126
Number of lecturers trained per year	Community Education and Training		903	1 000	1 000	1 000	1 000	1 000	1 000

Expenditure overview

The department is mandated to develop a skilled and capable workforce while broadening the country's skills base to support an inclusive growth path. As part of the implementation of this mandate, the department oversees a higher education institutional landscape comprising universities, TVET colleges, CET colleges, SETAs, quality councils and private education providers. Its goals include expanding access to higher education and training opportunities, and improving the quality of programmes offered and the responsiveness and efficiency of the post-school education and training system. Over the next 3 years, the department will focus on upgrading ailing infrastructure at higher education institutions, providing bursaries and loans to deserving students and subsidising higher education institutions.

The department's budget is expected to increase at an average annual rate of 4.4 per cent, from R142.4 billion in 2025/26 to R162.3 billion in 2028/29. Expenditure is driven mainly by transfers and subsidies to agencies and accounts, and higher education institutions, accounting for an estimated 90.4 per cent (R423.2 billion) of total spending over the medium term. Transfers and subsidies are set to increase at an average annual rate of 4.5 per cent, from R128.7 billion in 2025/26 to R146.8 billion in 2028/29. Expenditure on compensation of employees is expected to increase at an average annual rate of 4.6 per cent, from R12.5 billion in 2025/26 to R14.3 billion in 2028/29. These funds are mainly used to compensate TVET and CET college lecturers and support staff.

Upgrading ailing infrastructure at higher education institutions

As part of its effort to sustain and expand access to higher education, the department plans to ensure that its institutions have appropriate infrastructure to accommodate all students. To alleviate overcrowding and upgrade ailing infrastructure at universities, the *university infrastructure and efficiency grant* is allocated R3.9 billion over the medium term. Allocations to the grant are projected to increase at an average annual rate of 10.2 per cent, from R1.1 billion in 2025/26 to R1.5 billion in 2028/29. For infrastructure upgrades at TVET colleges, the *TVET infrastructure and efficiency grant* is allocated R2.1 billion over the same period, increasing at an average annual rate of 69.1 per cent, from R195.9 million in 2025/26 to R946.3 million in 2028/29. These allocations will enable infrastructure repairs and maintenance in priority areas such as student accommodation, bulk services, sanitation, and teaching and learning facilities. Allocations amounting to R676 million over the

MTEF period in the *Planning, Policy and Strategy* programme will be used to construct basic skills centres, classrooms, workshops and ICT laboratories at CET colleges.

Providing bursaries and loans to deserving students

The department will provide bursaries and loans to students from families earning below R350 000 per year through the National Student Financial Aid Scheme, in line with the available funds. These bursaries cover tuition, accommodation, transport and living expenses at public higher education institutions. Transfers to the scheme are expected to increase at an average annual rate of 3.8 per cent, from R48.8 billion in 2025/26 to R54.6 billion in 2028/29.

Subsidising higher education institutions

Over the medium term, the department will continue to provide subsidies to 26 universities and 50 TVET colleges to ensure that these institutions can effectively and efficiently fulfil their core mandates. This is necessary to ensure the sustainability, affordability and responsiveness of the higher education system and enable it to contribute effectively to South Africa's social and economic development. Subsidies to the 26 universities constitute an estimated 35.9 per cent (R152 billion) of the department's expenditure over the MTEF period and are projected to increase at an average annual rate of 3.5 per cent, from R47 billion in 2025/26 to R52.3 billion in 2028/29. Subsidies to TVET colleges, including for the operationalisation of new campuses, account for an estimated 3.5 per cent (R15 billion) of the department's expenditure over the period ahead and are projected to increase at an average annual rate of 3.7 per cent, from R4.6 billion in 2025/26 to R5.2 billion in 2028/29.

Expenditure trends and estimates

Table 17.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Planning, Policy and Strategy											
3. University Education											
4. Technical and Vocational Education and Training											
5. Skills Development											
6. Community Education and Training											
Programme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	452.1	484.9	596.2	653.9	13.1%	0.4%	682.4	713.7	733.9	3.9%	0.5%
Programme 2	4 683.5	1 457.9	3 686.8	2 313.2	-21.0%	2.3%	2 348.8	3 324.0	3 424.6	14.0%	1.9%
Programme 3	88 818.6	90 091.8	91 681.0	96 011.8	2.6%	68.0%	100 152.4	103 896.3	107 125.3	3.7%	66.5%
Programme 4	12 282.5	12 570.5	13 199.3	13 845.7	4.1%	9.6%	14 718.4	15 357.7	15 842.9	4.6%	9.8%
Programme 5	406.0	289.8	334.8	346.3	-5.2%	0.3%	365.6	375.2	384.0	3.5%	0.2%
Programme 6	2 632.0	2 818.2	3 135.6	3 270.9	7.5%	2.2%	3 303.7	3 451.6	3 558.7	2.9%	2.2%
Subtotal	109 274.7	107 713.2	112 633.8	116 441.7	2.1%	82.7%	121 571.3	127 118.6	131 069.3	4.0%	81.1%
Direct charge against the National Revenue Fund	20 808.9	22 424.5	24 137.4	25 978.6	7.7%	17.3%	27 657.3	29 405.7	31 182.9	6.3%	18.9%
Sector education and training authorities	16 647.1	17 939.6	19 309.9	20 782.8	7.7%	13.8%	22 125.8	23 524.6	24 946.3	6.3%	15.1%
National Skills Fund	4 161.8	4 484.9	4 827.5	5 195.7	7.7%	3.5%	5 531.5	5 881.1	6 236.6	6.3%	3.8%
Total	130 083.6	130 137.6	136 771.2	142 420.3	3.1%	100.0%	149 228.6	156 524.3	162 252.2	4.4%	100.0%
Change to 2025 Budget estimate				—			(715.6)	(1 536.1)	(3 759.7)		

Table 17.2 Vote expenditure trends by programme and economic classification¹ (continued)

Economic classification					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	10 884.9	11 704.5	12 384.6	13 313.3	6.9%	9.0%	14 095.5	14 734.6	15 193.2	4.5%	9.4%
Compensation of employees	10 251.8	11 002.8	11 481.7	12 524.1	6.9%	8.4%	13 309.8	13 912.5	14 344.9	4.6%	8.9%
Goods and services ¹	633.1	701.7	902.9	789.2	7.6%	0.6%	785.8	822.2	848.3	2.4%	0.5%
of which:											
Computer services	132.8	122.2	137.1	128.5	-1.1%	0.1%	156.2	161.3	165.1	8.7%	0.1%
Consumables: Stationery, printing and office supplies	17.6	40.0	78.7	96.5	76.2%	0.0%	56.3	58.4	59.0	-15.1%	0.0%
Operating leases	87.3	87.1	139.2	85.2	-0.8%	0.1%	85.9	85.4	83.9	-0.5%	0.1%
Travel and subsistence	135.6	139.0	175.0	148.7	3.1%	0.1%	150.2	155.0	161.7	2.8%	0.1%
Training and development	41.5	31.3	46.6	54.5	9.5%	0.0%	56.9	58.7	60.3	3.4%	0.0%
Operating payments	99.4	148.5	159.7	91.9	-2.6%	0.1%	99.2	107.5	112.7	7.1%	0.1%
Transfers and subsidies ¹	119 185.8	118 393.0	124 304.6	128 665.4	2.6%	90.9%	134 883.7	141 535.9	146 798.0	4.5%	90.4%
Departmental agencies and accounts	67 033.5	68 714.1	71 472.6	75 117.9	3.9%	52.3%	78 935.9	82 730.7	86 165.1	4.7%	53.0%
Higher education institutions	51 843.7	49 368.8	52 298.9	53 220.8	0.9%	38.3%	55 624.6	58 469.1	60 286.3	4.2%	37.3%
Foreign governments and international organisations	3.3	3.5	3.2	4.0	7.1%	0.0%	4.2	4.3	4.5	3.7%	0.0%
Non-profit institutions	275.5	286.2	510.5	306.7	3.6%	0.3%	319.1	331.8	342.1	3.7%	0.2%
Households	29.9	20.3	19.4	16.0	-18.8%	0.0%	—	—	—	-100.0%	0.0%
Payments for capital assets	11.5	39.1	77.2	441.6	237.2%	0.1%	249.4	253.8	261.1	-16.1%	0.2%
Buildings and other fixed structures	—	19.1	46.1	400.0	0.0%	0.1%	217.2	225.9	232.9	-16.5%	0.1%
Machinery and equipment	11.5	16.6	16.4	36.8	47.3%	0.0%	24.9	21.0	22.0	-15.8%	0.0%
Software and other intangible assets	—	3.3	14.8	4.8	0.0%	0.0%	7.3	6.9	6.2	9.2%	0.0%
Payments for financial assets	1.3	0.9	4.8	—	-100.0%	0.0%	—	—	—	0.0%	0.0%
Total	130 083.6	130 137.6	136 771.2	142 420.3	3.1%	100.0%	149 228.6	156 524.3	162 252.2	4.4%	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 17.3 Vote transfers and subsidies trends and estimates

				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R thousand	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	20 199	17 780	15 496	13 690	-12.2%	–	–	–	–	-100.0%	–
Employee social benefits	20 199	17 780	15 496	13 690	-12.2%	–	–	–	–	-100.0%	–
Other transfers to households											
Current	9 661	2 564	3 901	2 310	-37.9%	–	–	–	–	-100.0%	–
Employee social benefits	8 669	1 051	3 860	2 310	-35.7%	–	–	–	–	-100.0%	–
Other	–	447	–	–	–	–	–	–	–	–	–
Bursaries (non-employees)	992	1 066	41	–	-100.0%	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	67 033 487	68 714 123	71 472 569	75 117 887	3.9%	57.6%	78 935 863	82 730 650	86 165 148	4.7%	58.6%
Employee social benefits	–	7	–	–	–	–	–	–	–	–	–
Education, Training and Development Practices Sector	21 338	19 267	20 133	21 035	-0.5%	–	21 885	22 758	23 465	3.7%	0.0%
Education and Training Authority											
National Student Financial Aid Scheme	45 428 405	45 628 839	46 647 719	48 421 637	2.1%	37.9%	50 531 857	52 548 425	54 181 588	3.8%	37.2%
Other	204	176	1	–	-100.0%	–	–	–	–	–	–
South African Qualifications Authority	81 164	89 234	93 242	97 317	6.2%	0.1%	101 246	105 286	108 558	3.7%	0.1%
Council on Higher Education	74 486	82 887	84 871	88 535	5.9%	0.1%	92 151	95 828	98 807	3.7%	0.1%
National Student Financial Aid Scheme: Administration	366 562	318 548	332 709	347 469	-1.8%	0.3%	361 512	375 939	387 623	3.7%	0.3%
Quality Council for Trades and Occupations	28 506	29 241	30 031	31 276	3.1%	–	32 535	33 834	34 885	3.7%	0.0%
Public Service Sector Education and Training Authority	123 972	121 461	126 449	132 059	2.1%	0.1%	137 392	142 875	147 315	3.7%	0.1%
National Skills Fund	4 261 770	4 484 893	4 827 483	5 195 712	6.8%	3.8%	5 531 456	5 881 141	6 236 581	6.3%	4.2%
Sector education and training authorities	16 647 080	17 939 570	19 309 931	20 782 847	7.7%	15.2%	22 125 829	23 524 564	24 946 326	6.3%	16.7%

Table 17.3 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 (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R thousand											
Foreign governments and international organisations											
Current	3 250	3 503	3 195	3 991	7.1%	–	4 152	4 318	4 453	3.7%	0.0%
Commonwealth of Learning	3 250	3 503	3 195	3 991	7.1%	–	4 152	4 318	4 453	3.7%	0.0%
Non-profit institutions											
Current	275 464	286 243	510 545	306 696	3.6%	0.3%	319 090	331 825	342 137	3.7%	0.2%
Higher Health	20 604	32 530	28 440	29 714	13.0%	–	30 915	32 148	33 147	3.7%	0.0%
National Institute for the Humanities and Social Sciences	39 709	39 862	41 652	43 518	3.1%	–	45 277	47 084	48 547	3.7%	0.0%
Community education and training colleges	215 151	213 851	440 453	233 464	2.8%	0.2%	242 898	252 593	260 443	3.7%	0.2%
Higher education institutions											
Current	47 400 751	48 203 976	48 934 881	51 637 048	2.9%	40.0%	53 829 988	55 723 852	57 455 704	3.6%	39.5%
University of Mpumalanga	428 436	462 877	489 800	507 230	5.8%	0.4%	522 918	543 786	560 686	3.4%	0.4%
Sol Plaatje University	371 015	371 043	384 843	406 598	3.1%	0.3%	427 842	444 916	458 743	4.1%	0.3%
University subsidies	41 299 871	42 424 236	42 948 570	45 406 965	3.2%	35.1%	47 367 073	49 003 022	50 525 997	3.6%	34.7%
University subsidies: Academic clinical training grants	650 000	700 866	676 115	681 989	1.6%	0.6%	690 598	718 157	740 477	2.8%	0.5%
TVET colleges	4 136 989	3 819 907	3 991 421	4 170 237	0.3%	3.3%	4 338 775	4 511 922	4 652 149	3.7%	3.2%
TVET colleges: Operationalisation of new campuses	423 420	425 047	444 132	464 029	3.1%	0.4%	482 782	502 049	517 652	3.7%	0.4%
University subsidies: Presidential youth employment initiative	91 020	–	–	–	-100.0%	–	–	–	–	–	–
Capital	4 442 979	1 164 845	3 363 969	1 583 763	-29.1%	2.2%	1 794 576	2 745 226	2 830 547	21.4%	1.7%
University infrastructure and efficiency grant	2 245 476	–	1 976 595	1 087 896	-21.5%	1.1%	1 082 573	1 459 298	1 457 760	10.2%	0.9%
University of Mpumalanga	531 000	421 807	467 290	150 000	-34.4%	0.3%	238 665	248 190	255 904	19.5%	0.2%
Sol Plaatje University	354 000	250 949	374 194	150 000	-24.9%	0.2%	159 111	165 460	170 603	4.4%	0.1%
TVET infrastructure and efficiency grant	710 510	491 925	245 878	195 867	-34.9%	0.3%	314 227	872 278	946 280	69.1%	0.5%
Tshwane University of Technology	220 000	–	117 882	–	-100.0%	0.1%	–	–	–	–	–
University of KwaZulu-Natal	160 000	–	40 286	–	-100.0%	–	–	–	–	–	–
Gert Sibande TVET College	150 000	–	38 027	–	-100.0%	–	–	–	–	–	–
Majuba TVET College	70 000	–	103 805	–	-100.0%	–	–	–	–	–	–
University government and interest/redemption	1 993	164	12	–	-100.0%	–	–	–	–	–	–
Total	119 185 791	118 393 034	124 304 556	128 665 385	2.6%	100.0%	134 883 669	141 535 871	146 797 989	4.5%	100.0%

Personnel information

Table 17.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																		
1. Administration																		
2. Planning, Policy and Strategy																		
3. University Education																		
4. Technical and Vocational Education and Training																		
5. Skills Development																		
6. Community Education and Training																		
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment													Average growth rate (%)	Average: Salary level/ Total (%)	
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate										
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29			
Higher Education			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	
Salary level	27 844	437	31 001	11 481.7	0.4	30 193	12 334.6	0.4	30 545	13 309.8	0.4	30 538	13 912.5	0.5	30 457	14 344.9	0.5	0.3%
1 – 6	6 550	329	7 461	2 213.9	0.3	7 111	2 256.7	0.3	7 210	2 394.7	0.3	7 208	2 520.9	0.3	7 141	2 649.7	0.4	0.1%
7 – 10	10 686	42	12 314	5 949.5	0.5	12 255	6 316.1	0.5	12 378	6 717.7	0.5	12 375	7 078.6	0.6	12 370	7 464.9	0.6	0.3%
11 – 12	461	11	547	506.4	0.9	556	546.8	1.0	644	667.1	1.0	642	700.7	1.1	638	734.3	1.2	4.7%
13 – 16	116	11	140	183.5	1.3	145	202.8	1.4	187	271.4	1.5	187	286.1	1.5	182	292.9	1.6	7.9%
Other	10 031	44	10 539	2 628.4	0.2	10 126	3 012.1	0.3	10 126	3 258.8	0.3	10 126	3 326.2	0.3	10 126	3 203.2	0.3	-0.0%
Programme	27 844	437	31 001	11 481.7	0.4	30 193	12 334.6	0.4	30 545	13 309.8	0.4	30 538	13 912.5	0.5	30 457	14 344.9	0.5	0.3%
Programme 1	438	144	593	266.3	0.4	639	309.7	0.5	767	379.5	0.5	766	398.5	0.5	716	408.9	0.6	3.9%
Programme 2	104	39	180	115.3	0.6	162	125.4	0.8	187	151.5	0.8	191	159.9	0.8	177	162.2	0.9	3.0%
Programme 3	75	15	90	62.8	0.7	89	74.2	0.8	114	99.0	0.9	114	104.4	0.9	110	107.7	1.0	7.3%
Programme 4	16 448	63	18 932	8 208.2	0.4	18 374	8 744.4	0.5	18 490	9 454.7	0.5	18 490	9 884.0	0.5	18 490	10 199.0	0.6	0.2%
Programme 5	232	55	290	146.7	0.5	265	145.2	0.5	292	172.3	0.6	282	174.3	0.6	269	176.8	0.7	0.5%
Programme 6	10 547	121	10 916	2 682.4	0.2	10 664	2 935.8	0.3	10 695	3 052.7	0.3	10 695	3 191.5	0.3	10 695	3 290.3	0.3	0.1%

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

2. Rand million.

Departmental receipts

Table 17.5 Departmental receipts by economic classification

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
R thousand	2022/23	2023/24	2024/25	2025/26		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	47 058	16 663	876 177	18 373	18 373	-26.9%	100.0%	19 292	20 256	20 862	4.3%	100.0%
Sales of goods and services produced by department	10 977	11 160	12 225	12 389	12 389	4.1%	4.9%	12 920	13 565	13 971	4.1%	67.0%
Sales by market establishments	517	489	465	539	539	1.4%	0.2%	566	594	612	4.3%	2.9%
of which:												
Rental dwellings	388	363	342	400	400	1.0%	0.2%	420	441	454	4.3%	2.2%
Rental parking	129	126	123	139	139	2.5%	0.1%	146	153	158	4.4%	0.8%
Administrative fees	2 541	1 911	1 805	2 108	2 108	-6.0%	0.9%	2 213	2 324	2 393	4.3%	11.5%
of which:												
Trade test fees	2 481	1 862	1 737	2 053	2 053	-6.1%	0.8%	2 155	2 263	2 331	4.3%	11.2%
Universities	42	39	65	43	43	0.8%	–	45	47	48	3.7%	0.2%
Further education and training	18	10	3	12	12	-12.6%	–	13	14	14	5.3%	0.1%
Other sales	7 919	8 760	9 955	9 742	9 742	7.2%	3.8%	10 141	10 647	10 966	4.0%	52.6%
of which:												
Boarding fees	–	36	66	124	124	–	–	42	44	45	-28.7%	0.2%
Commission	6 545	7 235	7 890	7 977	7 977	6.8%	3.1%	8 376	8 794	9 058	4.3%	43.4%
Exams	1 374	1 489	1 999	1 641	1 641	6.1%	0.7%	1 723	1 809	1 863	4.3%	8.9%
Sales of scrap, waste, arms and other used current goods	–	4	–	5	5	–	–	6	7	7	11.9%	–
of which:												
Wastepaper	–	1	–	5	5	–	–	6	7	7	11.9%	–
Scrap	–	3	–	–	–	–	–	–	–	–	–	–
Interest, dividends and rent on land	899	1 430	3 938	1 493	1 493	18.4%	0.8%	1 656	1 739	1 791	6.3%	8.6%
Interest	899	1 430	3 938	1 493	1 493	18.4%	0.8%	1 656	1 739	1 791	6.3%	8.6%
Transactions in financial assets and liabilities	35 182	4 069	860 014	4 486	4 486	-49.7%	94.3%	4 710	4 945	5 093	4.3%	24.4%
Total	47 058	16 663	876 177	18 373	18 373	-26.9%	100.0%	19 292	20 256	20 862	4.3%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 17.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Ministry	–	–	–	74.5	–	3.4%	57.4	59.8	61.9	-6.0%	8.4%
Department Management	28.2	29.0	72.0	44.7	16.6%	8.0%	49.2	51.5	53.4	6.1%	7.2%
Corporate Management Services	222.9	241.5	247.7	298.0	10.2%	46.2%	332.7	348.1	357.0	6.2%	48.7%
Office of the Chief Financial Officer	88.1	98.3	107.7	126.8	12.9%	19.2%	129.2	135.7	139.2	3.2%	19.0%
Internal Audit	10.9	10.6	11.7	15.0	11.0%	2.2%	15.2	15.9	16.5	3.3%	2.2%
Office Accommodation	101.8	105.5	157.2	94.9	-2.3%	21.0%	98.8	102.7	105.9	3.7%	14.4%
Total	452.1	484.9	596.2	653.9	13.1%	100.0%	682.4	713.7	733.9	3.9%	100.0%
Change to 2025 Budget estimate				–			(11.6)	(15.7)	(28.3)		

Table 17.6 Administration expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	447.6	475.8	570.4	633.5	12.3%	97.3%	667.0	699.2	719.8	4.3%	97.9%
Compensation of employees	225.4	233.9	266.3	353.6	16.2%	49.3%	379.5	398.5	408.9	5.0%	55.7%
Goods and services	222.2	241.9	304.2	279.8	8.0%	47.9%	287.5	300.7	310.9	3.6%	42.2%
of which:											
Audit costs: External	11.8	13.9	14.0	17.3	13.5%	2.6%	15.1	15.7	16.1	-2.2%	2.2%
Computer services	50.7	47.4	47.2	45.1	-3.9%	8.7%	56.1	57.4	58.2	8.9%	8.1%
Consultants: Business and advisory services	14.9	24.7	11.6	24.2	17.4%	3.4%	26.6	28.1	27.5	4.4%	3.9%
Operating leases	85.4	85.4	135.0	77.9	-3.0%	17.5%	80.1	79.5	78.2	0.1%	11.2%
Property payments	17.3	23.4	27.9	26.7	15.5%	4.4%	26.7	31.5	38.6	13.2%	4.5%
Travel and subsistence	13.9	14.1	29.3	36.0	37.3%	4.3%	31.8	32.7	36.2	0.1%	4.7%
Transfers and subsidies	0.9	0.8	1.5	0.9	1.0%	0.2%	—	—	—	-100.0%	—
Departmental agencies and accounts	0.0	0.0	—	—	-100.0%	0.0%	—	—	—	—	—
Households	0.9	0.8	1.5	0.9	1.4%	0.2%	—	—	—	-100.0%	—
Payments for capital assets	3.6	8.1	22.3	19.5	75.4%	2.4%	15.5	14.5	14.1	-10.2%	2.1%
Machinery and equipment	3.6	5.3	7.6	14.8	59.9%	1.4%	8.7	8.2	8.5	-16.8%	1.2%
Software and other intangible assets	—	2.8	14.6	4.7	—	1.0%	6.8	6.3	5.6	5.8%	0.9%
Payments for financial assets	0.0	0.2	2.0	—	-100.0%	0.1%	—	—	—	—	—
Total	452.1	484.9	596.2	653.9	13.1%	100.0%	682.4	713.7	733.9	3.9%	100.0%
Proportion of total programme expenditure to vote expenditure	0.4%	0.5%	0.5%	0.6%	—	—	0.6%	0.6%	0.6%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.9	0.8	1.5	0.9	1.4%	0.2%	—	—	—	-100.0%	—
Employee social benefits	0.9	0.8	1.5	0.9	1.4%	0.2%	—	—	—	-100.0%	—
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	0.0	0.0	—	—	-100.0%	—	—	—	—	—	—
Employee social benefits	—	0.0	—	—	—	—	—	—	—	—	—
Other	0.0	0.0	—	—	-100.0%	—	—	—	—	—	—

Personnel information

Table 17.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
Administration			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	438	144	593	266.3	0.4	639	309.7	0.5	767	379.5	0.5	766	398.5	0.5	716	408.9	0.6	3.9%	100.0%
1 – 6	202	125	310	79.1	0.3	331	86.1	0.3	404	102.3	0.3	403	106.7	0.3	356	106.7	0.3	2.5%	51.7%
7 – 10	186	1	208	105.7	0.5	214	115.7	0.5	247	139.7	0.6	247	147.3	0.6	247	155.4	0.6	4.9%	32.9%
11 – 12	37	6	49	41.6	0.8	61	55.0	0.9	76	72.1	0.9	76	76.0	1.0	75	79.1	1.1	7.1%	10.1%
13 – 16	13	9	24	34.9	1.4	30	44.9	1.5	37	57.4	1.6	37	60.5	1.6	35	59.8	1.7	5.3%	4.8%
Other	—	3	2	5.0	2.6	3	7.9	2.6	3	7.9	2.6	3	7.9	2.6	3	7.9	2.6	—	0.4%

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

2. Rand million.

Programme 2: Planning, Policy and Strategy

Programme purpose

Provide strategic direction in the development, implementation and monitoring of departmental policies and in the human resource development strategy for South Africa.

Objectives

- Expand access to post-school education and training opportunities to include those outside the schooling system by implementing 6 policies related to the national qualifications framework, social inclusion and equity, career development services and open and e-learning over the medium term.
- Improve the quality of post-school education and training provisioning by implementing the Transforming MENTalities initiative and national civic education and health skills programme over the medium term.
- Promote and monitor diversity and social inclusion by conducting workshops and information sessions with staff and students on gender equality, and addressing the systemic impacts of patriarchy, including gender-based violence, femicide and sexual harassment in the post-school education and training system over the medium term.
- Strengthen international partnerships by undertaking 10 engagements over the medium term to support the priorities of the post-school education and training system.
- Support the implementation of the just energy transition investment plan by ensuring a pipeline of skills aligned with the transition's priority sectors over the medium term.
- Improve infrastructure delivery at post-school education and training institutions over the medium term by managing the implementation of the integrated infrastructure development support programme through providing oversight of the planning, expenditure, monitoring and evaluation of infrastructure delivery.
- Provide strategic direction in the development and implementation of departmental policies by monitoring and evaluating the department's policy outputs and coordinating research in the fields of higher education and training over the medium term.
- Improve the responsiveness of the post-school education and training system by producing reports over the medium term aimed at supporting decision-making for enrolment planning, funding and policy-making on critical skills, the country-wide master skills plan, occupations in high demand, priority skills, and skills supply and demand.

Subprogrammes

- *Programme Management: Planning, Policy and Strategy* manages delegated administrative and financial responsibilities and coordinates all monitoring and evaluation functions in the programme.
- *Human Resource Development Council of South Africa* provides strategic, technical and administrative support to the Human Resource Development Council of South Africa by developing the council's strategy and plans and ensuring that they are implemented efficiently.
- *Policy, Planning, Monitoring and Evaluation* monitors and evaluates the policy outputs of the department; coordinates research in the fields of higher education and training; and ensures that education policies, plans and legislation are developed into systems.
- *International Relations* develops and promotes international engagements on higher education and training to support the strategic priorities of the post-school education and training system. This includes participating, influencing and strengthening mutually beneficial relations with key bilateral and multilateral partners in Africa and the rest of the world.
- *Legal and Legislative Services* manages the legal and legislative services of the department, universities, TVET and CET colleges, SETAs and the National Skills Fund.
- *Social Inclusion and Quality* promotes access to open and e-learning opportunities, coordinates career development services across all spheres of government, provides career development services, promotes and monitors social inclusion and equity in the post-school education and training system, and advances the implementation of the national qualifications framework.

Expenditure trends and estimates

Table 17.8 Planning, Policy and Strategy 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme Management:	6.7	3.0	2.8	5.2	-8.1%	0.1%	6.0	5.9	6.1	5.3%	0.2%
Planning, Policy and Strategy											
Human Resource Development Council of South Africa	9.3	9.7	10.1	14.1	14.8%	0.4%	14.8	15.6	15.8	3.9%	0.5%
Policy, Planning, Monitoring and Evaluation	4 466.1	1 207.6	3 449.1	2 027.8	-23.1%	91.8%	2 062.6	3 024.5	3 118.4	15.4%	90.2%
International Relations	15.1	19.2	18.4	38.0	36.1%	0.7%	24.8	26.0	26.7	-11.1%	0.9%
Legal and Legislative Services	19.4	17.7	20.3	28.1	13.2%	0.7%	27.5	29.1	29.8	1.9%	0.9%
Social Inclusion and Quality	166.9	200.6	186.0	199.9	6.2%	6.2%	213.1	222.9	227.8	4.5%	7.3%
Total	4 683.5	1 457.9	3 686.8	2 313.2	-21.0%	100.0%	2 348.8	3 324.0	3 424.6	14.0%	100.0%
Change to 2025 Budget estimate				-			(249.8)	(22.1)	(71.7)		
Economic classification											
Current payments	135.5	146.0	149.7	195.2	13.0%	5.2%	196.9	207.4	211.0	2.6%	6.8%
Compensation of employees	101.4	123.0	115.3	136.4	10.4%	3.9%	151.5	159.9	162.2	5.9%	5.2%
Goods and services	34.1	23.0	34.4	58.8	19.9%	1.2%	45.4	47.5	48.8	-6.1%	1.6%
of which:											
Communication	0.8	0.6	0.5	1.2	12.6%	0.0%	1.4	1.3	1.4	4.8%	0.0%
Computer services	2.6	1.9	2.8	15.9	83.4%	0.2%	15.2	15.4	15.4	-1.2%	0.5%
Consultants: Business and advisory services	10.4	2.3	14.2	6.0	-16.6%	0.3%	5.0	5.3	5.1	-5.4%	0.2%
Legal services	9.1	6.4	6.7	5.5	-15.6%	0.2%	5.8	6.1	6.4	5.4%	0.2%
Consumables: Stationery, printing and office supplies	0.4	1.0	0.7	1.4	46.8%	0.0%	1.5	1.6	1.6	5.9%	0.1%
Travel and subsistence	6.4	5.9	7.1	20.2	46.8%	0.3%	11.6	12.4	13.1	-13.5%	0.4%
Transfers and subsidies	4 546.3	1 290.3	3 488.9	1 714.9	-27.7%	90.9%	1 930.9	2 887.0	2 976.7	20.2%	85.7%
Departmental agencies and accounts	81.2	89.2	93.2	97.3	6.2%	3.0%	101.2	105.3	108.6	3.7%	3.5%
Higher education institutions	4 441.0	1 164.7	3 364.0	1 583.8	-29.1%	86.9%	1 794.6	2 745.2	2 830.5	21.4%	81.0%
Foreign governments and international organisations	3.3	3.5	3.2	4.0	7.1%	0.1%	4.2	4.3	4.5	3.7%	0.1%
Non-profit institutions	20.6	32.5	28.4	29.7	13.0%	0.9%	30.9	32.1	33.1	3.7%	1.1%
Households	0.3	0.3	0.0	0.2	-17.7%	0.0%	-	-	-	-100.0%	-
Payments for capital assets	1.7	21.6	48.2	403.0	523.1%	3.9%	221.0	229.7	236.9	-16.2%	7.6%
Buildings and other fixed structures	-	19.1	46.1	400.0	-	3.8%	217.2	225.9	232.9	-16.5%	7.4%
Machinery and equipment	1.7	2.1	2.0	3.0	21.0%	0.1%	3.3	3.3	3.5	5.9%	0.1%
Software and other intangible assets	-	0.4	0.1	0.0	-	0.0%	0.5	0.5	0.5	189.8%	0.0%
Total	4 683.5	1 457.9	3 686.8	2 313.2	-21.0%	100.0%	2 348.8	3 324.0	3 424.6	14.0%	100.0%
Proportion of total programme expenditure to vote expenditure	4.3%	1.4%	3.3%	2.0%	-	-	1.9%	2.6%	2.6%	-	-
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.3	0.3	0.0	0.2	-17.7%	-	-	-	-	-100.0%	-
Employee social benefits	0.3	0.3	0.0	0.2	-17.7%	-	-	-	-	-100.0%	-
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	81.2	89.2	93.2	97.3	6.2%	3.0%	101.2	105.3	108.6	3.7%	3.5%
Other	-	0.0	-	-	-	-	-	-	-	-	-
South African Qualifications Authority	81.2	89.2	93.2	97.3	6.2%	3.0%	101.2	105.3	108.6	3.7%	3.5%
Foreign governments and international organisations											
Current	3.3	3.5	3.2	4.0	7.1%	0.1%	4.2	4.3	4.5	3.7%	0.1%
Commonwealth of Learning	3.3	3.5	3.2	4.0	7.1%	0.1%	4.2	4.3	4.5	3.7%	0.1%
Non-profit institutions											
Current	20.6	32.5	28.4	29.7	13.0%	0.9%	30.9	32.1	33.1	3.7%	1.1%
Higher Health	20.6	32.5	28.4	29.7	13.0%	0.9%	30.9	32.1	33.1	3.7%	1.1%
Higher education institutions											
Capital	4 441.0	1 164.7	3 364.0	1 583.8	-29.1%	86.9%	1 794.6	2 745.2	2 830.5	21.4%	81.0%
University infrastructure and efficiency grant	2 245.5	-	1 976.6	1 087.9	-21.5%	43.7%	1 082.6	1 459.3	1 457.8	10.2%	44.0%
University of Mpumalanga	531.0	421.8	467.3	150.0	-34.4%	12.9%	238.7	248.2	255.9	19.5%	8.2%
Sol Plaatje University	354.0	250.9	374.2	150.0	-24.9%	9.3%	159.1	165.5	170.6	4.4%	5.4%
TVET infrastructure and efficiency grant	710.5	491.9	245.9	195.9	-34.9%	13.5%	314.2	872.3	946.3	69.1%	23.4%
Tshwane University of Technology	220.0	-	117.9	-	-100.0%	2.8%	-	-	-	-	-
University of KwaZulu-Natal	160.0	-	40.3	-	-100.0%	1.6%	-	-	-	-	-
Gert Sibande TVET College	150.0	-	38.0	-	-100.0%	1.5%	-	-	-	-	-
Majuba TVET College	70.0	-	103.8	-	-100.0%	1.4%	-	-	-	-	-

Personnel information

Table 17.9 Planning, Policy and Strategy personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)						
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate													
			2024/25			2025/26			2026/27			2027/28		2028/29			2025/26 - 2028/29	2026/27 - 2028/29				
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Planning, Policy and Strategy			104	39		180	115.3	0.6	162	125.4	0.8	187	151.5	0.8	191	159.9	0.8	177	162.2	0.9	3.0%	100.0%
Salary level																						
1 – 6	9	1	54	8.1	0.1	31	7.1	0.2	38	10.2	0.3	42	10.9	0.3	32	10.8	0.3	1.1%	20.2%			
7 – 10	47	–	73	46.2	0.6	76	51.1	0.7	86	61.2	0.7	86	64.5	0.8	85	67.1	0.8	3.8%	46.3%			
11 – 12	30	–	33	33.7	1.0	34	37.3	1.1	40	45.7	1.1	40	48.1	1.2	39	49.4	1.3	4.7%	21.4%			
13 – 16	18	–	20	27.3	1.4	21	30.0	1.4	23	34.5	1.5	23	36.3	1.6	21	34.9	1.7	–	12.1%			
Other	–	38	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

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

2. Rand million.

Programme 3: University Education

Programme purpose

Develop and coordinate policy and regulatory frameworks for an effective and efficient university education system. Provide financial and other support to universities, the National Student Financial Aid Scheme and national institutes for higher education.

Objectives

- Make university education more accessible by ensuring that the fee regulation framework is submitted to the minister for approval by March 2027.
- Ensure the success of students from poor and working-class backgrounds by providing financial support to 485 519 students in public universities through the National Student Financial Aid Scheme by March 2027.
- Improve student success and efficiency within the public university system by implementing the university capacity development programme and providing management information and statistical reports for monitoring and evaluation in each year over the medium term.
- Improve staff demographic profiles at universities by allocating 85 new permanent academics to universities by March 2027 through implementing the new generation of academics programme.
- Improve the responsiveness of the post-school education and training system and ensure entrepreneurial development in higher education and international scholarship programmes by revising public university academic planning guidelines to ensure a diverse mix of programmes and qualifications by March 2027.

Subprogrammes

- *Programme Management: University Education* manages delegated administrative and financial responsibilities, and coordinates all monitoring and evaluation functions for the programme.
- *University Planning and Institutional Funding* manages planning and funding for the public higher education sector.
- *Institutional Governance and Management Support* monitors and supports institutional governance management and provides sector liaison services.
- *Higher Education Policy Development and Research* develops higher education policy, supports research and regulates the private higher education sector.
- *Teaching, Learning and Research Development* promotes, develops, monitors and evaluates the implementation of qualifications policies, programmes and systems for the development of high-quality teaching across all education sectors, including pre-schooling, schooling and post-schooling; and supports

effective teaching, learning and research development in university education, including through international scholarship opportunities.

- *University Subsidies* makes transfers to universities to help institutions cover their operating costs and make higher education more accessible and affordable for students.

Expenditure trends and estimates

Table 17.10 University Education expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million				2025/26	2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Programme Management:	4.5	3.1	3.2	5.1	4.0%	0.0%	6.0	6.4	6.4	8.2%	0.0%
University Education											
University Planning and Institutional Funding	14.8	11.6	13.1	22.9	15.8%	0.0%	22.4	23.4	24.2	1.8%	0.0%
Institutional Governance and Management Support	45 928.3	46 085.9	47 129.2	48 928.3	2.1%	51.3%	51 058.3	53 096.2	54 746.3	3.8%	51.1%
Higher Education Policy Development and Research	6.3	5.9	6.6	14.6	32.5%	0.0%	16.4	17.3	18.2	7.7%	0.0%
Teaching, Learning and Research Development	22.3	26.0	29.6	38.1	19.5%	0.0%	40.9	43.2	44.2	5.1%	0.0%
University Subsidies	42 842.3	43 959.2	44 499.3	47 002.8	3.1%	48.6%	49 008.4	50 709.9	52 285.9	3.6%	48.8%
Total	88 818.6	90 091.8	91 681.0	96 011.8	2.6%	100.0%	100 152.4	103 896.3	107 125.3	3.7%	100.0%
Change to 2025 Budget estimate				–			(272.2)	(1 070.5)	(2 553.6)		
Economic classification											
Current payments	64.9	60.0	73.8	105.4	17.5%	0.1%	111.8	118.1	121.9	4.9%	0.1%
Compensation of employees	58.2	54.7	62.8	93.1	17.0%	0.1%	99.0	104.4	107.7	5.0%	0.1%
Goods and services	6.7	5.2	11.0	12.3	22.2%	0.0%	12.7	13.7	14.2	4.9%	0.0%
of which:											
Communication	0.5	0.3	0.2	0.6	8.0%	0.0%	0.4	0.5	0.5	-8.3%	0.0%
Consultants: Business and advisory services	1.1	0.5	5.0	3.0	38.4%	0.0%	3.3	3.7	4.0	9.9%	0.0%
Travel and subsistence	4.3	2.9	4.4	6.3	13.2%	0.0%	6.0	6.3	6.7	2.2%	0.0%
Training and development	–	–	–	0.1	–	0.0%	0.4	0.5	0.2	26.0%	0.0%
Operating payments	0.3	0.5	0.3	0.5	22.6%	0.0%	0.5	0.5	0.5	-0.1%	0.0%
Venues and facilities	0.1	0.3	0.4	0.6	119.7%	0.0%	0.9	0.8	1.1	23.6%	0.0%
Transfers and subsidies	88 753.1	90 031.3	91 606.5	95 905.0	2.6%	99.9%	100 039.2	103 777.2	107 002.5	3.7%	99.9%
Departmental agencies and accounts	45 869.5	46 030.3	47 065.3	48 857.6	2.1%	51.2%	50 985.5	53 020.2	54 668.0	3.8%	51.0%
Higher education institutions	42 842.3	43 959.2	44 499.3	47 002.8	3.1%	48.6%	49 008.4	50 709.9	52 285.9	3.6%	48.8%
Non-profit institutions	39.7	39.9	41.7	43.5	3.1%	0.0%	45.3	47.1	48.5	3.7%	0.0%
Households	1.6	1.9	0.2	1.0	-12.7%	0.0%	–	–	–	-100.0%	–
Payments for capital assets	0.6	0.6	0.7	1.4	31.7%	0.0%	1.4	1.0	1.0	-11.1%	0.0%
Machinery and equipment	0.6	0.6	0.7	1.4	31.7%	0.0%	1.4	1.0	1.0	-11.1%	0.0%
Payments for financial assets	0.0	–	0.0	–	-100.0%	0.0%	–	–	–	–	–
Total	88 818.6	90 091.8	91 681.0	96 011.8	2.6%	100.0%	100 152.4	103 896.3	107 125.3	3.7%	100.0%
Proportion of total programme expenditure to vote expenditure	81.3%	83.6%	81.4%	82.5%	–	–	82.4%	81.7%	81.7%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.6	0.4	0.1	1.0	21.8%	–	–	–	–	-100.0%	–
Employee social benefits	0.6	0.4	0.1	1.0	21.8%	–	–	–	–	-100.0%	–
Other transfers to households											
Current	1.0	1.5	0.0	–	-100.0%	–	–	–	–	–	–
Other	–	0.4	–	–	–	–	–	–	–	–	–
Bursaries (non-employees)	1.0	1.1	0.0	–	-100.0%	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	45 869.5	46 030.3	47 065.3	48 857.6	2.1%	51.2%	50 985.5	53 020.2	54 668.0	3.8%	51.0%
National Student Financial Aid Scheme	45 428.4	45 628.8	46 647.7	48 421.6	2.1%	50.8%	50 531.9	52 548.4	54 181.6	3.8%	50.5%
Other	–	0.0	–	–	–	–	–	–	–	–	–
Council on Higher Education	74.5	82.9	84.9	88.5	5.9%	0.1%	92.2	95.8	98.8	3.7%	0.1%
National Student Financial Aid Scheme: Administration	366.6	318.5	332.7	347.5	-1.8%	0.4%	361.5	375.9	387.6	3.7%	0.4%
Non-profit institutions											
Current	39.7	39.9	41.7	43.5	3.1%	–	45.3	47.1	48.5	3.7%	0.0%
National Institute for the Humanities and Social Sciences	39.7	39.9	41.7	43.5	3.1%	–	45.3	47.1	48.5	3.7%	0.0%

Table 17.10 University Education expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Higher education institutions											
Current	42 840.3	43 959.0	44 499.3	47 002.8	3.1%	48.6%	49 008.4	50 709.9	52 285.9	3.6%	48.8%
University of Mpumalanga	428.4	462.9	489.8	507.2	5.8%	0.5%	522.9	543.8	560.7	3.4%	0.5%
Sol Plaatje University	371.0	371.0	384.8	406.6	3.1%	0.4%	427.8	444.9	458.7	4.1%	0.4%
University subsidies	41 299.9	42 424.2	42 948.6	45 407.0	3.2%	46.9%	47 367.1	49 003.0	50 526.0	3.6%	47.2%
University subsidies: Academic clinical training grants	650.0	700.9	676.1	682.0	1.6%	0.7%	690.6	718.2	740.5	2.8%	0.7%
University subsidies: Presidential youth employment initiative	91.0	–	–	–	-100.0%	–	–	–	–	–	–
Capital	2.0	0.2	0.0	–	-100.0%	–	–	–	–	–	–
University government and interest/redemption	2.0	0.2	0.0	–	-100.0%	–	–	–	–	–	–

Personnel information

Table 17.11 University Education personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment															Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment																		
		Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29		
University Education			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	75	15	90	62.8	0.7	89	74.2	0.8	114	99.0	0.9	114	104.4	0.9	110	107.7	1.0	7.3%	100.0%
1 – 6	5	14	19	2.5	0.1	10	2.5	0.3	14	4.1	0.3	14	4.3	0.3	12	4.4	0.4	6.3%	11.8%
7 – 10	41	–	38	25.6	0.7	47	33.6	0.7	61	45.8	0.8	61	48.3	0.8	60	50.2	0.8	8.5%	53.8%
11 – 12	23	1	26	25.6	1.0	21	22.0	1.0	24	26.5	1.1	24	27.9	1.2	24	29.5	1.2	4.6%	21.3%
13 – 16	6	–	7	9.0	1.4	11	16.0	1.5	15	22.7	1.5	15	23.9	1.6	14	23.6	1.7	8.4%	13.0%

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

2. Rand million.

Programme 4: Technical and Vocational Education and Training

Programme purpose

Plan, develop, implement, monitor, maintain and evaluate national policy, programme assessment practices and systems for technical and vocational education and training. Provide financial and other support to technical and vocational education and training colleges and regional offices.

Objectives

- Ensure the relevance and efficiency of the TVET system programme offerings through the development and implementation of 1 funding strategy, 1 enhanced planning framework and 2 system efficiency interventions; and introduce new responsive occupational qualifications in at least 5 TVET colleges by March 2027.
- Improve the success and efficiency of students in the post-school education and training system over the medium term by:
 - improving the teaching and learning environment at TVET colleges through the effective use of the *TVET infrastructure and efficiency grant*
 - operationalising the new examination system, which is aimed at transforming the conduct of national examinations across the value chain, from the setting of question papers to the certification of successful candidates
 - steering TVET colleges towards greater responsiveness in the provision of employable skills
 - enrolling students in prevocational learning programmes to improve pass and throughput rates

- exposing TVET lecturers to nationally coordinated continuous professional development activities such as dedicated online curriculum training, placement in industry for workplace exposure, project-based teaching methodologies and digital skills development
- reviewing TVET college programmes and qualifications to make them more responsive to and aligned with government priorities
- improving the governance capacity of TVET colleges and intensifying the oversight function of college councils
- improving performance in TVET colleges through capacity-building initiatives and providing guidance on and supporting planning processes at them. This includes monitoring and evaluating the performance of the TVET system against set indicators and the maturity model, and coordinating the collection and management of TVET data for reporting
- improving service delivery to students by mainstreaming occupational programme offerings through the centres of specialisation programme to expand the TVET curriculum and align it more directly with industry requirements, and establishing 2 additional disability support units at TVET colleges
- improving opportunities for work placement and digitisation by developing entrepreneurial skills and supporting 20 TVET colleges to provide blended learning approaches.

Subprogrammes

- *Programme Management: Technical and Vocational Education and Training* manages delegated administrative and financial responsibilities and coordinates all monitoring and evaluation functions.
- *Technical and Vocational Education and Training System Planning and Institutional Support* provides support to management and councils, ensures colleges have fully constituted and functional councils, provides guidance and support to planning processes at TVET colleges, monitors and evaluates the performance of the TVET system against set indicators, develops regulatory frameworks for the system such as the maturity model (a framework and system for measuring and improving quality), maps out the institutional landscape for the rollout of the TVET college system, and coordinates the collection and management of TVET data for reporting.
- *Programmes and Qualifications* manages and coordinates curriculum development processes; ensures the development of quality learning and teaching materials; monitors and supports the implementation of curriculum statements and assessment regulations, the development of lecturers, and the development and implementation of student support programmes; and provides strategic leadership for TVET colleges to diversify their programmes, qualifications and curriculums.
- *National Examinations and Assessment* administers and manages the conduct of national assessments in TVET and CET colleges.
- *Technical and Vocational Education and Training Financial Planning* develops and maintains financial management reporting systems for TVET colleges, develops and monitors the implementation of national norms and standards for funding TVET colleges, manages and determines the fair distribution of funding to TVET colleges in accordance with the national norms and standards, monitors the compliance of TVET colleges with the conditions for infrastructure funding, and ensures the timely submission of TVET colleges' audited annual financial statements and quarterly financial reports.
- *Regional Offices* manages, supports, coordinates and monitors the implementation of the department's programmes in regional offices.

Expenditure trends and estimates

Table 17.12 Technical and Vocational Education and Training expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme Management:	5.0	4.5	10.0	6.5	9.0%	0.1%	5.0	5.3	5.5	-5.1%	0.0%
Technical and Vocational Education and Training											
Technical and Vocational Education and Training System	11 402.2	11 580.8	12 085.5	12 776.0	3.9%	92.2%	13 667.0	14 258.8	14 702.0	4.8%	92.8%
Planning and Institutional Support											
Programmes and Qualifications	20.4	24.7	24.4	26.2	8.6%	0.2%	29.6	31.4	32.6	7.6%	0.2%
National Examinations and Assessment	635.6	750.8	871.8	772.8	6.7%	5.8%	745.5	779.7	810.8	1.6%	5.1%
Technical and Vocational Education and Training Financial Planning	15.3	14.0	15.0	18.3	6.2%	0.1%	21.2	22.4	23.4	8.5%	0.1%
Regional Offices	204.1	195.7	192.6	245.9	6.4%	1.6%	250.0	260.1	268.6	3.0%	1.7%
Total	12 282.5	12 570.5	13 199.3	13 845.7	4.1%	100.0%	14 718.4	15 357.7	15 842.9	4.6%	100.0%
Change to 2025 Budget estimate				–			(16.7)	(47.5)	(253.9)		
Economic classification											
Current payments	7 677.2	8 285.6	8 725.9	9 167.3	6.1%	65.2%	9 866.1	10 314.6	10 643.0	5.1%	67.1%
Compensation of employees	7 328.7	7 872.2	8 208.2	8 758.9	6.1%	62.0%	9 454.7	9 884.0	10 199.0	5.2%	64.3%
Goods and services	348.5	413.4	517.7	408.4	5.4%	3.3%	411.5	430.6	444.0	2.8%	2.8%
of which:						–					–
Computer services	75.2	72.8	87.0	67.4	-3.6%	0.6%	84.9	88.5	91.5	10.7%	0.6%
Consumables: Stationery, printing and office supplies	14.5	33.3	74.3	86.7	81.5%	0.4%	47.3	49.3	51.1	-16.1%	0.3%
Travel and subsistence	103.7	109.7	115.5	79.2	-8.6%	0.8%	88.1	90.9	93.6	5.7%	0.6%
Training and development	37.5	28.2	42.8	48.5	8.9%	0.3%	50.5	52.4	53.5	3.3%	0.3%
Operating payments	97.4	145.9	154.2	84.9	-4.5%	0.9%	93.6	101.7	105.6	7.5%	0.7%
Venues and facilities	7.1	7.2	15.1	12.2	19.9%	0.1%	16.8	17.5	17.8	13.3%	0.1%
Transfers and subsidies	4 599.8	4 278.9	4 468.0	4 664.5	0.5%	34.7%	4 842.4	5 035.6	5 192.1	3.6%	32.8%
Departmental agencies and accounts	18.2	18.4	19.1	20.0	3.1%	0.1%	20.8	21.6	22.3	3.7%	0.1%
Higher education institutions	4 560.4	4 245.0	4 435.6	4 634.3	0.5%	34.4%	4 821.6	5 014.0	5 169.8	3.7%	32.7%
Households	21.2	15.5	13.3	10.2	-21.6%	0.1%	–	–	–	-100.0%	–
Payments for capital assets	4.8	5.8	4.1	13.9	42.1%	0.1%	9.8	7.6	7.7	-17.7%	0.1%
Machinery and equipment	4.8	5.8	4.1	13.9	42.1%	0.1%	9.7	7.5	7.6	-18.1%	0.1%
Software and other intangible assets	–	–	–	–	–	–	0.1	0.1	0.1	–	0.0%
Payments for financial assets	0.7	0.3	1.3	–	-100.0%	0.0%	–	–	–	–	–
Total	12 282.5	12 570.5	13 199.3	13 845.7	4.1%	100.0%	14 718.4	15 357.7	15 842.9	4.6%	100.0%
Proportion of total programme expenditure to vote expenditure	11.2%	11.7%	11.7%	11.9%	–	–	12.1%	12.1%	12.1%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	15.9	15.0	12.0	7.9	-20.8%	0.1%	–	–	–	-100.0%	–
Employee social benefits	15.9	15.0	12.0	7.9	-20.8%	0.1%	–	–	–	-100.0%	–
Other transfers to households											
Current	5.3	0.5	1.3	2.3	-23.9%	–	–	–	–	-100.0%	–
Employee social benefits	5.3	0.5	1.3	2.3	-23.9%	–	–	–	–	-100.0%	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	18.2	18.4	19.1	20.0	3.1%	0.1%	20.8	21.6	22.3	3.7%	0.1%
Education, Training and Development Practices Sector	18.1	18.3	19.1	20.0	3.3%	0.1%	20.8	21.6	22.3	3.7%	0.1%
Education and Training Authority											
Other	0.1	0.0	–	–	-100.0%	–	–	–	–	–	–
Higher education institutions											
Current	4 560.4	4 245.0	4 435.6	4 634.3	0.5%	34.4%	4 821.6	5 014.0	5 169.8	3.7%	32.7%
TVET colleges	4 137.0	3 819.9	3 991.4	4 170.2	0.3%	31.1%	4 338.8	4 511.9	4 652.1	3.7%	29.4%
TVET colleges:	423.4	425.0	444.1	464.0	3.1%	3.4%	482.8	502.0	517.7	3.7%	3.3%
Operationalisation of new campuses											

Personnel information

Table 17.13 Technical and Vocational Education and Training personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)						
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate													
			2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29						
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			Number	Cost	Unit cost			
Technical and Vocational Education and Training			16 448	63		18 932	8 208.2	0.4	18 374	8 744.4	0.5	18 490	9 454.7	0.5	18 490	9 884.0	0.5	18 490	10 199.0	0.6	0.2%	100.0%
Salary level																						
1 – 6	5 970	49	6 563	1 990.7	0.3	6 346	2 038.1	0.3	6 353	2 145.2	0.3	6 353	2 261.0	0.4	6 353	2 385.1	0.4	6 353	2 385.1	0.4	0.0%	34.4%
7 – 10	10 105	13	11 636	5 582.8	0.5	11 588	5 929.1	0.5	11 619	6 253.2	0.5	11 619	6 591.7	0.6	11 619	6 954.7	0.6	11 619	6 954.7	0.6	0.1%	62.8%
11 – 12	317	1	371	338.5	0.9	377	367.4	1.0	431	442.8	1.0	431	466.7	1.1	431	492.4	1.1	431	492.4	1.1	4.6%	2.3%
13 – 16	56	–	62	76.9	1.2	63	83.5	1.3	87	120.3	1.4	87	126.9	1.5	87	133.8	1.5	87	133.8	1.5	11.4%	0.5%
Other	–	–	300	219.3	0.7	–	326.3	–	–	493.1	–	–	437.7	–	–	232.9	–	–	232.9	–	–	–

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

2. Rand million.

Programme 5: Skills Development

Programme purpose

Promote and monitor the national skills development strategy. Develop skills development policies and regulatory frameworks for an effective skills development system.

Objectives

- Implement and monitor interventions aligned with government's 2024-2029 medium-term development plan to expand access to skills development by delivering 292 247 workplace-based learning opportunities to support inclusive growth, job creation and the development of a capable, ethical and developmental state by March 2029.
- Promote, monitor and ensure the implementation of the national skills development plan and skills strategy by SETAs to support the economic reconstruction and recovery plan and inclusive growth by March 2027 by:
 - signing and managing service-level agreements with SETAs
 - driving national skills development plan outcomes
 - updating sector skills plans annually to ensure that South Africa has adequate, appropriate and high-quality skills for economic growth, employment creation and social development.
- Contribute towards a skilled and capable workforce to support an inclusive growth path by March 2027 by ensuring that 22 000 artisans are produced, 91 800 workplace-based opportunities are created and 71 808 skills programmes are registered.

Subprogrammes

- *Programme Management: Skills Development* manages delegated administrative and financial responsibilities and coordinates all monitoring and evaluation functions.
- *Sector Education and Training Authority Coordination* supports, monitors and reports on the implementation of the national skills development strategy at the sectoral level by establishing and managing the performance of service-level agreements with SETAs and conducting trade tests at the Institute for the National Development of Learnerships, Employment Skills and Labour Assessments.
- *National Skills Authority Secretariat* manages projects identified in the national skills development strategy and advises the minister on the national skills development policy and strategy.
- *Quality Development and Promotion* transfers funds to the Quality Council for Trades and Occupations as a contribution to its operations.
- *National Artisan Development* manages and monitors the development of artisans.

Expenditure trends and estimates

Table 17.14 Skills Development expenditure trends and estimates by subprogramme and economic classification

Subprogramme					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme Management: Skills Development	6.3	5.3	9.4	6.6	1.8%	2.0%	9.9	9.8	9.6	13.0%	2.6%
Sector Education and Training Authority Coordination	254.4	152.6	161.0	176.4	-11.5%	54.1%	185.7	191.5	197.1	3.8%	51.1%
National Skills Authority Secretariat	10.1	13.3	13.6	16.1	17.1%	3.9%	20.6	21.0	22.8	12.2%	5.7%
Quality Development and Promotion	28.5	29.2	30.0	31.3	3.1%	8.6%	32.5	33.8	34.9	3.7%	9.0%
National Artisan Development	106.7	89.3	120.8	115.9	2.8%	31.4%	116.9	119.1	119.6	1.1%	31.6%
Total	406.0	289.8	334.8	346.3	-5.2%	100.0%	365.6	375.2	384.0	3.5%	100.0%
Change to 2025 Budget estimate				-			(10.4)	(9.8)	(18.3)		
Economic classification											
Current payments	149.2	136.9	176.5	179.2	6.3%	46.6%	194.8	197.8	200.8	3.9%	52.8%
Compensation of employees	133.3	125.8	146.7	160.2	6.3%	41.1%	172.3	174.3	176.8	3.3%	46.5%
Goods and services	15.9	11.1	29.9	19.0	6.2%	5.5%	22.4	23.6	24.0	8.0%	6.2%
of which:						-					-
Consultants: Business and advisory services	1.7	0.5	0.8	1.0	-16.8%	0.3%	1.2	1.4	1.8	20.9%	0.4%
Fleet services (including government motor transport)	0.7	0.8	1.4	0.4	-14.3%	0.2%	1.8	1.9	1.1	35.8%	0.4%
Inventory: Materials and supplies	0.9	1.9	3.9	3.7	57.8%	0.8%	5.0	5.2	5.1	11.4%	1.4%
Consumable supplies	1.1	1.1	1.3	2.1	22.7%	0.4%	1.3	1.5	1.8	-4.1%	0.4%
Travel and subsistence	3.9	3.6	14.8	4.0	1.2%	1.9%	8.0	7.9	7.2	21.0%	2.1%
Venues and facilities	0.2	-	0.8	0.6	38.2%	0.1%	1.3	1.5	1.5	38.0%	0.4%
Transfers and subsidies	256.2	151.4	156.9	163.7	-13.9%	52.9%	169.9	176.7	182.2	3.6%	47.0%
Departmental agencies and accounts	252.6	150.7	156.5	163.3	-13.5%	52.5%	169.9	176.7	182.2	3.7%	47.0%
Households	3.7	0.7	0.4	0.4	-53.1%	0.4%	-	-	-	-100.0%	-
Payments for capital assets	0.6	1.4	1.3	3.4	79.2%	0.5%	0.9	0.7	1.0	-33.0%	0.2%
Machinery and equipment	0.6	1.4	1.3	3.4	79.2%	0.5%	0.9	0.7	1.0	-33.0%	0.2%
Payments for financial assets	0.0	-	0.1	-	-100.0%	0.0%	-	-	-	-	-
Total	406.0	289.8	334.8	346.3	-5.2%	100.0%	365.6	375.2	384.0	3.5%	100.0%
Proportion of total programme expenditure to vote expenditure	0.4%	0.3%	0.3%	0.3%	-	-	0.3%	0.3%	0.3%	-	-
Details of transfers and subsidies											
Households											
Social benefits											
Current	1.0	0.7	0.4	0.4	-26.7%	0.2%	-	-	-	-100.0%	-
Employee social benefits	1.0	0.7	0.4	0.4	-26.7%	0.2%	-	-	-	-100.0%	-
Other transfers to households											
Current	2.7	-	-	-	-100.0%	0.2%	-	-	-	-	-
Employee social benefits	2.7	-	-	-	-100.0%	0.2%	-	-	-	-	-
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	252.6	150.7	156.5	163.3	-13.5%	52.5%	169.9	176.7	182.2	3.7%	47.0%
Other	0.1	0.0	0.0	-	-100.0%	-	-	-	-	-	-
Quality Council for Trades and Occupations	28.5	29.2	30.0	31.3	3.1%	8.6%	32.5	33.8	34.9	3.7%	9.0%
Public Service Sector Education and Training Authority	124.0	121.5	126.4	132.1	2.1%	36.6%	137.4	142.9	147.3	3.7%	38.0%
National Skills Fund	100.0	-	-	-	-100.0%	7.3%	-	-	-	-	-

Personnel information

Table 17.15 Skills Development personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28					2028/29		
Skills Development			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	232	55	290	146.7	0.5	265	145.2	0.5	292	172.3	0.6	282	174.3	0.6	269	176.8	0.7	0.5%	100.0%
1 – 6	132	41	173	56.0	0.3	149	49.9	0.3	157	56.2	0.4	152	57.1	0.4	144	57.5	0.4	-1.1%	53.7%
7 – 10	77	10	86	55.0	0.6	87	59.5	0.7	101	72.7	0.7	98	73.9	0.8	95	76.1	0.8	3.0%	34.9%
11 – 12	16	2	23	23.9	1.0	21	23.3	1.1	26	30.4	1.2	24	29.6	1.2	22	28.6	1.3	1.6%	8.5%
13 – 16	7	2	8	11.8	1.5	8	12.4	1.6	8	13.0	1.6	8	13.8	1.7	8	14.5	1.8	–	2.8%

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

2. Rand million.

Programme 6: Community Education and Training

Programme purpose

Plan, develop, implement, monitor, maintain and evaluate national policy, programme assessment practices and systems for community education and training. Provide financial and other support to community education and training colleges.

Objectives

- Contribute towards achieving the outcomes, impact and equity targets outlined in the department's 2025-2030 strategic plan by March 2027 by:
 - monitoring colleges' compliance with the sustainable funding framework
 - monitoring colleges' compliance with good governance standards
 - intensifying partnerships and diversifying programme offerings in CET colleges geared towards expanding access and building responsiveness
 - monitoring the implementation of the department's rebranding strategy for CET colleges and supporting them to meet their enrolment targets by attracting more young people who are not in employment, education or training
 - introducing skills programmes that align with strategies that seek to contribute to the alleviation of unemployment, poverty and inequality in communities
 - introducing the adult literacy campaign in collaboration with partners and stakeholders
 - building lecturer capacity to ensure the provision of quality programmes and increased student success in CET colleges.

Subprogrammes

- Programme Management: Community Education and Training* manages delegated administrative and financial responsibilities and coordinates all monitoring and evaluation functions.
- Community Education and Training System Planning, Institutional Development and Support* provides support to management and councils, monitors and evaluates the performance of the CET system, develops regulatory frameworks for the system, manages and monitors the procurement and distribution of learning and teaching support materials, provides leadership for CET colleges to enter into partnerships for the use of infrastructure for college site-hosting centres and the funding of these partnerships, maps an institutional landscape for the rollout of the CET system, and is responsible for the planning and development of CET infrastructure.
- Community Education and Training Colleges Financial Planning and Management* sets up financial management systems; develops the financial management capacity of CET colleges; manages and determines the fair distribution of funding to CET colleges in accordance with norms and standards for their

funding; monitors compliance with supply chain management policy; and ensures the timely submission of audited performance information, annual financial statements, and quarterly and annual reports.

- *Education, Training and Development Assessment* manages and coordinates curriculum development processes; ensures the development of quality learning and teaching materials; monitors and supports the implementation of curriculum statements, assessment regulations and examinations policies; monitors and supports the development of lecturers; provides leadership for CET colleges to diversify their programmes, qualifications and curriculums; monitors and supports the implementation of policies on student and community support services; and provides leadership for colleges to form partnerships and linkages for programme diversification.

Expenditure trends and estimates

Table 17.16 Community Education and Training 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme Management: Community Education and Training	3.6	3.7	3.0	4.2	5.1%	0.1%	5.3	5.4	5.5	9.9%	0.2%
Community Education and Training System Planning, Institutional Development and Support	2 390.9	2 576.7	2 670.3	3 007.3	7.9%	89.8%	3 029.2	3 165.9	3 264.0	2.8%	91.7%
Community Education and Training Colleges Financial Planning and Management	225.5	222.3	449.3	242.7	2.5%	9.6%	252.4	262.6	270.8	3.7%	7.6%
Education, Training and Development Assessment	12.1	15.6	13.0	16.7	11.4%	0.5%	16.9	17.7	18.4	3.1%	0.5%
Total	2 632.0	2 818.2	3 135.6	3 270.9	7.5%	100.0%	3 303.7	3 451.6	3 558.7	2.9%	100.0%
Change to 2025 Budget estimate				–			(1.2)	(3.4)	(51.4)		
Economic classification											
Current payments	2 410.5	2 600.3	2 688.2	3 032.6	8.0%	90.5%	3 059.0	3 197.6	3 296.7	2.8%	92.6%
Compensation of employees	2 404.9	2 593.3	2 682.4	3 021.9	7.9%	90.3%	3 052.7	3 191.5	3 290.3	2.9%	92.4%
Goods and services	5.6	7.0	5.8	10.7	24.3%	0.2%	6.2	6.2	6.4	-15.8%	0.2%
of which:											
Minor assets	0.0	0.1	0.0	0.1	226.1%	0.0%	0.1	0.1	0.0	-23.8%	0.0%
Catering: Departmental activities	0.1	0.0	0.3	0.6	88.8%	0.0%	0.6	0.5	0.6	2.0%	0.0%
Communication	0.3	0.2	0.2	0.3	7.2%	0.0%	0.2	0.2	0.2	-19.0%	0.0%
Consumables: Stationery, printing and office supplies	0.2	0.1	0.0	0.2	3.9%	0.0%	0.2	0.2	0.2	-2.1%	0.0%
Travel and subsistence	3.4	2.8	3.9	3.0	-4.2%	0.1%	4.7	4.8	5.1	19.6%	0.1%
Venues and facilities	0.5	0.5	0.7	2.0	63.4%	0.0%	0.2	0.2	0.2	-52.6%	0.0%
Transfers and subsidies	220.7	215.9	445.5	237.8	2.5%	9.4%	244.0	253.7	261.6	3.2%	7.4%
Departmental agencies and accounts	3.2	1.0	1.0	1.0	-31.4%	0.1%	1.1	1.1	1.2	3.7%	0.0%
Non-profit institutions	215.2	213.9	440.5	233.5	2.8%	9.3%	242.9	252.6	260.4	3.7%	7.3%
Households	2.3	1.1	4.0	3.3	12.7%	0.1%	–	–	–	-100.0%	–
Payments for capital assets	0.2	1.7	0.6	0.5	32.8%	0.0%	0.8	0.3	0.4	-9.3%	0.0%
Machinery and equipment	0.2	1.5	0.6	0.5	31.3%	0.0%	0.8	0.3	0.4	-8.3%	0.0%
Software and other intangible assets	–	0.2	–	0.0	–	0.0%	–	–	–	-100.0%	–
Payments for financial assets	0.6	0.4	1.3	–	-100.0%	0.0%	–	–	–	–	–
Total	2 632.0	2 818.2	3 135.6	3 270.9	7.5%	100.0%	3 303.7	3 451.6	3 558.7	2.9%	100.0%
Proportion of total programme expenditure to vote expenditure	2.4%	2.6%	2.8%	2.8%	–	–	2.7%	2.7%	2.7%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	1.6	0.5	1.4	3.3	27.5%	0.1%	–	–	–	-100.0%	–
Employee social benefits	1.6	0.5	1.4	3.3	27.5%	0.1%	–	–	–	-100.0%	–
Other transfers to households											
Current	0.7	0.5	2.6	–	-100.0%	–	–	–	–	–	–
Employee social benefits	0.7	0.5	2.6	–	-100.0%	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	3.2	1.0	1.0	1.0	-31.4%	0.1%	1.1	1.1	1.2	3.7%	0.0%
Education, Training and Development Practices Sector	3.2	0.9	1.0	1.0	-31.4%	0.1%	1.1	1.1	1.2	3.7%	0.0%
Education and Training Authority	–	–	–	–	–	–	–	–	–	–	–
Other	–	0.0	–	–	–	–	–	–	–	–	–
Non-profit institutions											
Current	215.2	213.9	440.5	233.5	2.8%	9.3%	242.9	252.6	260.4	3.7%	7.3%
Community education and training colleges	215.2	213.9	440.5	233.5	2.8%	9.3%	242.9	252.6	260.4	3.7%	7.3%

Personnel information

Table 17.17 Community Education and Training personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Medium-term expenditure estimate																	
		Actual			Revised estimate			Medium-term expenditure estimate											
			2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29
Community Education and Training			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	10 547	121	10 916	2 682.4	0.2	10 664	2 935.8	0.3	10 695	3 052.7	0.3	10 695	3 191.5	0.3	10 695	3 290.3	0.3	0.1%	100.0%
1 – 6	232	99	342	77.4	0.2	244	73.0	0.3	244	76.7	0.3	244	80.8	0.3	244	85.2	0.3	-0.0%	2.3%
7 – 10	230	18	273	134.1	0.5	243	127.1	0.5	264	145.0	0.5	264	152.8	0.6	264	161.3	0.6	2.7%	2.5%
11 – 12	38	1	45	43.0	1.0	42	41.9	1.0	47	49.7	1.1	47	52.3	1.1	47	55.2	1.2	3.8%	0.4%
13 – 16	16	–	19	23.6	1.2	12	15.9	1.3	17	23.6	1.4	17	24.9	1.5	17	26.2	1.5	12.3%	0.2%
Other	10 031	3	10 237	2 404.1	0.2	10 123	2 677.9	0.3	10 123	2 757.8	0.3	10 123	2 880.6	0.3	10 123	2 962.4	0.3	–	94.7%

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

2. Rand million.

Entities

Council on Higher Education

Selected performance indicators

Table 17.18 Council on Higher Education performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage accreditation of new programmes submitted to the council each year	Quality assurance	Skills for the economy	97% (546/565)	96% (346/361)	99% (757/768)	90%	95%	95%	95%
Number of reports of completed institutional audits finalised and approved per year	Quality assurance		8	10	8	10	15	15	15
Number of research reports produced per year	Research and monitoring		3	3	4	3	4	4	4
Number of policies developed and/or reviewed and revised per year	Policy and advice		1	1	1	1	1	1	1
Number of qualification standards fully developed or reviewed per year	Quality assurance		3	3	3	4	5	5	5

Entity overview

The Council on Higher Education is a statutory body established in terms of the Higher Education Act (1997), as amended. Its mandate is to advise the Minister of Higher Education on all matters pertaining to higher education; develop and manage the higher education qualifications sub-framework and develop and implement a suite of policies and criteria to facilitate the implementation of the framework and sub-framework and protect their integrity.

Over the medium term, the council will continue to focus on becoming a recognised centre for information and policy analysis on higher education, and on advising the minister on all higher education matters by conducting research and monitoring the sector. The council plans to implement an integrated management information system with data input systems, data warehouses, dashboards and interoperability with external systems such as the higher education management information system and the South African Qualifications Authority database. This investment in digital infrastructure is expected to amount to R2.2 million over the MTEF period.

Expenditure is set to increase at an average annual rate of 0.2 per cent, from R107.9 million in 2025/26 to R108.6 million in 2028/29, with goods and services accounting for an estimated 50.2 per cent of total expenditure over the period ahead. Transfers from the department account for an estimated 91.1 per cent

Table 17.19 Council on Higher Education expenditure trends and estimates by programme/objective/activity

Statement of financial performance

Statement of financial performance

Personnel information

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment													Average growth rate of personnel posts (%)	Average: salary level/ Total (%)		
Number of funded posts	of approved	Number of posts on establishment																	
			Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29
Council on Higher Education			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	52	52	54	46.7	0.9	52	45.1	0.9	52	47.2	0.9	52	49.3	0.9	52	51.5	1.0	–	100.0%
1 – 6	3	3	3	2.2	0.7	3	2.3	0.8	3	2.4	0.8	3	2.5	0.8	3	2.6	0.9	–	5.8%
7 – 10	29	29	29	14.0	0.5	29	13.1	0.5	29	13.7	0.5	29	14.3	0.5	29	15.5	0.5	–	55.8%
11 – 12	13	13	14	16.0	1.1	13	14.9	1.1	13	15.6	1.2	13	16.4	1.3	13	17.7	1.4	–	25.0%
13 – 16	7	7	8	14.4	1.8	7	14.9	2.1	7	15.5	2.2	7	16.1	2.3	7	15.7	2.2	–	13.5%

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National Skills Fund

Selected performance indicators

Table 17.22 National Skills Fund performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of learners funded by the National Skills Fund for education and training per year	Skills development funding	Skills for the economy	24 318	28 708	56 277	41 000	40 100	47 000	48 000
Number of learners who completed their education and training per year	Skills development funding		3 917	4 317	5 847	4 000	4 500	5 000	5 500
Number of bursary students funded for their qualifications per year	Skills development funding		798	2 427	4 874	5 000	6 000	7 000	8 000
Number of participants funded for constituency-based interventions per year	Skills development funding		296	280	0 ¹	280	290	300	350
Number of constituency-based entities that benefited through National Skills Fund funding per year	Skills development funding		25	5	0 ¹	2	2	2	2

1. Constituency-based projects were not active in 2024/25.

Entity overview

The National Skills Fund was established in terms of the Skills Development Act (1998). It funds projects identified as national priorities in the national skills development plan, other projects as determined by the director-general, and any activity undertaken by the minister to achieve a national standard of good practice in skills development.

The entity aims to continue funding strategic education and skills development initiatives, including the development of infrastructure at TVET and CET colleges intended to expand and improve the effectiveness of the post-school education and training system. In doing so, it aims to support 3 950 learners through worker education programmes that encourage and promote worker-initiated training, provide bursaries for 21 000 students pursuing qualifications in occupations in high demand, and fund education and training programmes in innovation and digital technology for 135 100 learners, including those from rural areas. A total of R20.2 billion is set aside for these purposes over the medium term.

Expenditure is projected to decrease at an average annual rate of 5.5 per cent, from R9.2 billion in 2025/26 to R7.7 billion in 2028/29, with transfers and subsidies constituting an estimated 93 per cent of total spending over the MTEF period. This decrease is due to higher spending in 2025/26 because of the retention of surplus funding in 2024/25.

Revenue from the skills development levy is expected to account for 80.4 per cent (R17.6 billion) of the fund's total revenue over the medium term. Interest earned on investments and advance payments to skills development projects are expected to account for the remaining 19.6 per cent (R4.3 billion). Total revenue is expected to increase at an average annual rate of 6 per cent, from R6.5 billion in 2025/26 to R7.7 billion in 2028/29.

Programmes/Objectives/Activities

Table 17.23 National Skills Fund expenditure trends and estimates by programme/objective/activity

					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	220.6	244.9	322.4	519.6	33.1%	7.1%	545.1	572.0	600.2	4.9%	7.8%
Skills development funding	1 053.3	2 204.5	4 810.5	7 895.0	95.7%	86.2%	5 545.5	5 896.3	6 252.8	-7.5%	80.6%
Post-school education and training system improvement funding	157.8	131.0	199.0	767.8	69.4%	6.8%	806.2	846.5	888.8	5.0%	11.6%
Total	1 431.7	2 580.4	5 332.0	9 182.4	85.8%	100.0%	6 896.8	7 314.7	7 741.9	-5.5%	100.0%

Statements of financial performance, cash flow and financial position

Table 17.24 National Skills Fund statements of financial performance, cash flow and financial position

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	736.6	1 182.6	1 151.0	1 300.3	20.9%	18.9%	1 365.3	1 433.6	1 505.3	5.0%	19.6%
Other non-tax revenue	736.6	1 182.6	1 151.0	1 300.3	20.9%	18.9%	1 365.3	1 433.6	1 505.3	5.0%	19.6%
Transfers received	4 261.8	4 484.9	4 827.5	5 195.7	6.8%	81.1%	5 531.5	5 881.1	6 236.6	6.3%	80.4%
Total revenue	4 998.4	5 667.5	5 978.5	6 496.0	9.1%	100.0%	6 896.8	7 314.7	7 741.9	6.0%	100.0%
Expenses											
Current expenses	200.9	558.4	695.1	463.8	32.2%	10.4%	487.0	511.4	536.9	5.0%	7.0%
Compensation of employees	99.6	115.5	146.7	335.8	49.9%	3.8%	352.6	370.3	388.8	5.0%	5.1%
Goods and services	97.9	437.3	533.1	105.1	2.4%	6.3%	110.4	115.9	121.7	5.0%	1.6%
Depreciation	3.4	5.6	15.3	22.8	88.8%	0.3%	24.0	25.2	26.4	5.0%	0.3%
Transfers and subsidies	1 230.8	2 022.0	4 636.8	8 718.6	92.1%	89.6%	6 409.8	6 803.4	7 204.9	-6.2%	93.0%
Total expenses	1 431.7	2 580.4	5 332.0	9 182.4	85.8%	100.0%	6 896.8	7 314.7	7 741.9	-5.5%	100.0%
Surplus/(Deficit)	3 566.7	3 087.1	646.5	(2 686.4)	-191.0%		-	-	-	-100.0%	
Cash flow statement											
Cash flow from operating activities	3 612.0	1 217.8	177.9	(1 324.7)	-171.6%	100.0%	1 133.4	1 198.0	1 264.5	-198.5%	100.0%
Receipts											
Non-tax receipts	700.3	1 130.4	1 114.6	1 246.3	21.2%	18.3%	1 308.6	1 374.1	1 442.8	5.0%	18.9%
Other tax receipts	700.3	1 130.4	1 114.6	1 246.3	21.2%	18.3%	1 308.6	1 374.1	1 442.8	5.0%	18.9%
Transfers received	4 261.8	4 484.9	4 827.5	5 195.7	6.8%	81.7%	5 531.5	5 881.1	6 236.6	6.3%	81.1%
Total receipts	4 962.1	5 615.3	5 942.0	6 442.0	9.1%	100.0%	6 840.1	7 255.2	7 679.3	6.0%	100.0%
Payment											
Current payments	177.5	181.3	247.1	441.5	35.5%	5.4%	463.6	486.7	511.1	5.0%	8.0%
Compensation of employees	100.8	115.5	146.7	335.8	49.4%	3.6%	352.6	370.3	388.8	5.0%	6.1%
Goods and services	76.8	65.8	100.3	105.6	11.2%	1.8%	110.9	116.5	122.3	5.0%	1.9%
Transfers and subsidies	1 172.5	4 216.3	5 517.1	7 325.2	84.2%	94.6%	5 243.2	5 570.5	5 903.7	-6.9%	92.0%
Total payments	1 350.0	4 397.6	5 764.2	7 766.7	79.2%	100.0%	5 706.7	6 057.2	6 414.8	-6.2%	100.0%
Net cash flow from investing activities	(1 881.0)	(1 001.4)	1 508.4	(133.8)	-58.6%	100.0%	(131.3)	(136.7)	(136.7)	0.7%	100.0%
Acquisition of property, plant, equipment and intangible assets	(148.2)	(163.5)	(15.5)	(118.8)	-7.1%	29.6%	(121.3)	(126.7)	(126.7)	2.2%	92.6%
Acquisition of software and other intangible assets	-	(12.8)	(8.2)	(15.0)	-	2.4%	(10.0)	(10.0)	(10.0)	-12.6%	7.4%
Other flows from investing activities	(1 732.8)	(825.1)	1 532.2	-	-100.0%	68.0%	-	-	-	-	-
Net increase/(decrease) in cash and cash equivalents	1 731.0	216.4	1 686.3	(1 458.5)	-194.5%	100.0%	1 002.1	1 061.3	1 127.9	-191.8%	100.0%
Statement of financial position											
Carrying value of assets	1 234.8	1 336.4	281.1	281.1	-38.9%	4.9%	281.1	281.1	281.1	-	2.0%
of which:											
Acquisition of assets	(148.2)	(163.5)	(15.5)	(118.8)	-7.1%	100.0%	(121.3)	(126.7)	(126.7)	2.2%	100.0%
Investments	11 844.8	12 671.8	11 145.8	8 459.4	-10.6%	68.7%	8 432.3	8 411.2	8 415.6	-0.2%	58.6%
Receivables and prepayments	1 244.9	1 288.7	2 687.0	2 687.0	29.2%	12.3%	2 687.0	2 687.0	2 687.0	-	18.7%
Cash and cash equivalents	1 553.6	1 563.6	2 984.3	2 984.3	24.3%	14.1%	2 984.3	2 984.3	2 984.3	-	20.8%
Total assets	15 878.1	16 860.5	17 098.2	14 411.8	-3.2%	100.0%	14 384.6	14 363.6	14 367.9	-0.1%	100.0%
Accumulated surplus/(deficit)	12 173.8	15 260.8	15 603.5	13 812.6	4.3%	88.5%	13 782.9	13 759.7	13 764.1	-0.1%	95.8%
Capital and reserves	1 132.7	1 062.1	302.4	302.4	-35.6%	4.4%	302.4	302.4	302.4	-	2.1%
Trade and other payables	2 420.5	337.8	246.1	246.1	-53.3%	5.1%	246.1	246.1	246.1	-	1.7%
Provisions	151.1	199.7	946.3	50.8	-30.5%	2.1%	53.3	55.4	55.4	3.0%	0.4%
Total equity and liabilities	15 878.1	16 860.5	17 098.2	14 411.8	-3.2%	100.0%	14 384.6	14 363.6	14 367.9	-0.1%	100.0%

Personnel information

Table 17.25 National Skills Fund personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment												Average growth rate of personnel posts (%)	Average: salary level/ Total (%)			
Number of funded posts	Number of posts on approved establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
National Skills Fund																			
Salary level	547	547	224	46.7	0.7	231	335.8	1.5	547	352.6	0.6	547	370.3	0.7	547	388.8	0.7	33.3%	100.0%
1 – 6	6	6	41	19.3	0.5	41	1.4	0.0	6	1.4	0.2	6	1.5	0.2	6	1.6	0.3	-47.3%	1.1%
7 – 10	396	396	115	57.3	0.5	122	171.3	1.4	396	179.8	0.5	396	188.8	0.5	396	198.3	0.5	48.1%	72.4%
11 – 12	111	111	50	50.9	1.0	50	109.7	2.2	111	115.5	1.0	111	121.5	1.1	111	127.7	1.2	30.5%	20.3%
13 – 16	34	34	18	19.3	1.1	18	53.5	3.0	34	55.9	1.6	34	58.5	1.7	34	61.2	1.8	23.6%	6.2%

1. Rand million.

National Student Financial Aid Scheme

Selected performance indicators

Table 17.26 National Student Financial Aid Scheme performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Amount recovered from debtors per year	Student-centred model	Skills for the economy	R155.8m	R144.7m	R465.3m	R120m	R250m	R300m	R350m
Number of university students obtaining financial aid per year	Student-centred model		572 089	505 845	417 938	572 000	485 519	504 939	525 136
Number of TVET college students obtaining financial aid per year	Student-centred model		238 287	254 409	183 145	266 063	258 684	269 031	279 792

Entity overview

The National Student Financial Aid Scheme was established in terms of the National Student Financial Aid Scheme Act (1999). The scheme is responsible for providing bursaries and loans to students, developing criteria and conditions for granting loans and bursaries to eligible students in consultation with the minister; raising funds; recovering loans from debtors; maintaining and analysing a database of funded students; undertaking research on how to use financial resources more effectively; advising the minister on matters relating to student financial aid; and undertaking other functions assigned to it by the act or the minister.

Over the medium term, the entity will focus on strengthening governance, restoring financial controls and improving oversight to ensure sustainable service delivery. Operational efficiency will be enhanced by streamlining application and disbursement processes to reduce delays and improve students' experience. The entity also seeks to drive digital transformation and implement a regional hub-and-spoke model to modernise systems, expand its footprint and improve accessibility and stakeholder engagement.

The scheme is expected to continue awarding bursaries to a targeted 1.5 million university students and 807 507 TVET students from poor and working-class households across 76 public higher education institutions over the period ahead. The projected cost of funding these students amounts to R166.7 billion over the medium term, decreasing at an average annual rate of 0.7 per cent, from R58.5 billion in 2025/26 to R57.2 billion in 2028/29, as inflation over this period is expected to be lower than previous projections.

Total expenditure is expected to amount to R168.9 billion over the medium term, decreasing at an average annual rate of 0.7 per cent, from R59.2 billion in 2025/26 to R58 billion in 2028/29, mainly due to the high enrolment of students in 2025/26 and the downward adjustment of their allocation due to revised inflation projections over the MTEF period. Transfers from the department constitute an estimated 93.8 per cent (R158.4 billion) of the scheme's total revenue over the medium term. These transfers are set to increase at an average annual rate of 3.8 per cent, from R48.8 billion in 2025/26 to R54.6 billion in 2028/29.

Programmes/Objectives/Activities

Table 17.27 National Student Financial Aid Scheme expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	353.3	537.5	596.9	742.7	28.1%	1.1%	664.8	733.0	753.4	0.5%	1.3%
Student-centred model	41 833.9	47 529.2	55 466.9	58 466.9	11.8%	98.9%	53 665.1	55 857.8	57 214.2	-0.7%	98.7%
Total	42 187.2	48 066.7	56 063.8	59 209.5	12.0%	100.0%	54 329.9	56 590.8	57 967.5	-0.7%	100.0%

Statements of financial performance, cash flow and financial position

Table 17.28 National Student Financial Aid Scheme statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	1 342.1	2 239.6	1 832.9	5 567.6	60.7%	5.4%	1 421.4	1 541.1	1 188.0	-40.2%	2.5%
Sale of goods and services other than capital assets	43.2	47.2	47.0	47.5	3.2%	0.1%	49.8	52.5	55.1	5.1%	0.1%
Other non-tax revenue	1 298.9	2 192.5	1 785.8	5 520.1	62.0%	5.3%	1 371.7	1 488.6	1 132.9	-41.0%	2.4%
Transfers received	45 321.7	45 947.7	46 980.7	53 642.0	5.8%	94.6%	52 908.5	55 049.7	56 779.5	1.9%	97.5%
Total revenue	46 663.8	48 187.3	48 813.6	59 209.5	8.3%	100.0%	54 329.9	56 590.8	57 967.5	-0.7%	100.0%
Expenses											
Current expenses	837.9	7 789.8	2 434.6	849.7	0.5%	5.8%	781.1	856.3	884.1	1.3%	1.5%
Compensation of employees	186.2	210.1	240.7	286.0	15.4%	0.4%	311.1	329.7	349.5	6.9%	0.6%
Goods and services	637.3	7 562.7	2 157.7	563.6	-4.0%	5.3%	470.1	526.6	534.6	-1.7%	0.9%
Depreciation	14.4	16.6	30.7	—	-100.0%	—	—	—	—	—	—
Interest, dividends and rent on land	—	0.5	5.5	—	—	—	—	—	—	—	—
Transfers and subsidies	41 349.3	40 276.9	53 629.3	58 359.9	12.2%	94.2%	53 548.8	55 734.5	57 083.5	-0.7%	98.5%
Total expenses	42 187.2	48 066.7	56 063.8	59 209.5	12.0%	100.0%	54 329.9	56 590.8	57 967.5	-0.7%	100.0%
Surplus/(Deficit)	4 476.7	120.6	(7 250.2)	—	-100.0%		—	—	—	—	
Cash flow statement											
Cash flow from operating activities	1 123.8	688.6	(5 681.3)	(131.1)	-148.9%	100.0%	(1 341.6)	(1 431.0)	(1 074.8)	101.7%	100.0%
Receipts											
Non-tax receipts	43.2	25.5	47.0	47.5	3.2%	0.1%	49.8	52.5	55.1	5.1%	0.1%
Sales of goods and services other than capital assets	43.2	25.5	47.0	47.5	3.2%	0.1%	49.8	52.5	55.1	5.1%	0.1%
Transfers received	47 792.4	47 281.5	48 246.1	53 642.0	3.9%	97.8%	52 908.5	55 049.7	56 779.5	1.9%	99.9%
Financial transactions in assets and liabilities	—	—	—	4 285.4	—	2.1%	24.9	26.0	27.2	-81.5%	—
Total receipts	47 835.6	47 307.0	48 293.1	57 974.8	6.6%	100.0%	52 983.2	55 128.2	56 861.9	-0.6%	100.0%
Payment											
Current payments	443.0	847.9	576.7	735.0	18.4%	1.3%	776.0	824.7	853.2	5.1%	1.5%
Compensation of employees	186.2	210.1	240.7	286.0	15.4%	0.4%	311.1	329.7	349.5	6.9%	0.6%
Goods and services	256.8	637.7	336.0	449.0	20.5%	0.8%	465.0	495.0	503.7	3.9%	0.9%
Transfers and subsidies	46 268.7	45 770.6	53 397.7	57 370.9	7.4%	98.7%	53 548.8	55 734.5	57 083.5	-0.2%	98.5%
Total payments	46 711.7	46 618.4	53 974.4	58 105.9	7.5%	100.0%	54 324.8	56 559.2	57 936.6	-0.1%	100.0%
Net cash flow from advancing activities (financial institutions only)	239.6	144.7	124.7	200.0	-5.8%	100.0%	250.0	300.0	350.0	20.5%	100.0%
Repayments and other receipts	239.6	144.7	124.7	200.0	-5.8%	100.0%	250.0	300.0	350.0	20.5%	100.0%
Net cash flow from investing activities	1 259.5	1 702.7	1 571.3	920.1	-9.9%	100.0%	1 091.6	1 132.2	724.8	-7.6%	100.0%
Acquisition of property, plant, equipment and intangible assets	(36.1)	(5.2)	(2.4)	—	-100.0%	-0.8%	(5.1)	(30.4)	(30.9)	—	-2.3%
Acquisition of software and other intangible assets	—	—	—	(114.6)	—	-2.1%	—	—	—	-100.0%	—
Other flows from investing activities	1 295.5	1 708.0	1 573.7	1 034.7	-7.2%	102.9%	1 096.8	1 162.6	755.7	-9.9%	102.3%
Net cash flow from financing activities	—	(1.1)	(13.6)	—	—	100.0%	—	—	—	—	—
Repayment of finance leases	—	(0.6)	(8.1)	—	—	59.1%	—	—	—	—	—
Other flows from financing activities	—	(0.5)	(5.5)	—	—	40.9%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	2 622.9	2 534.9	(3 998.9)	989.0	-27.8%	100.0%	(0.0)	1.2	(0.0)	-100.0%	100.0%

Table 17.28 National Student Financial Aid Scheme statements of financial performance, cash flow and financial position (continued)

Statement of financial position				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	45.3	84.5	56.2	145.5	47.5%	0.3%	37.7	60.0	61.2	-25.1%	0.3%
of which:											
Acquisition of assets	(36.1)	(5.2)	(2.4)	–	-100.0%	100.0%	(5.1)	(30.4)	(30.9)	–	100.0%
Inventory	53.9	12.8	12.8	–	-100.0%	0.1%	–	–	–	–	–
Loans	16 736.7	2 404.9	1 030.9	1 720.5	-53.2%	18.4%	1 823.8	1 933.2	2 049.2	6.0%	9.9%
Receivables and prepayments	8 654.9	13 645.4	15 862.7	5 878.3	-12.1%	37.1%	6 231.0	6 604.8	8 058.6	11.1%	35.5%
Cash and cash equivalents	13 850.4	16 385.3	12 386.4	9 857.7	-10.7%	44.2%	10 449.2	11 077.3	10 425.3	1.9%	54.3%
Total assets	39 341.3	32 532.9	29 349.0	17 602.0	-23.5%	100.0%	18 541.6	19 675.4	20 594.3	5.4%	100.0%
Capital and reserves	22 656.3	18 448.2	11 199.6	8 012.9	-29.3%	50.8%	8 377.2	8 984.8	9 262.2	4.9%	45.3%
Finance lease	–	42.6	33.5	–	–	0.1%	–	–	–	–	–
Deferred income	2 883.8	2 933.3	3 449.7	2 589.6	-3.5%	10.0%	2 745.0	2 909.7	3 084.3	6.0%	14.9%
Trade and other payables	13 777.8	148.0	260.1	6 979.2	-20.3%	17.8%	7 398.0	7 758.1	8 223.6	5.6%	39.8%
Provisions	23.4	22.6	22.1	20.3	-4.6%	0.1%	21.5	22.8	24.2	6.0%	0.1%
Derivatives financial instruments	–	10 938.3	14 384.0	–	–	21.3%	–	–	–	–	–
Total equity and liabilities	39 341.3	32 532.9	29 349.0	17 602.0	-23.5%	100.0%	18 541.6	19 675.4	20 594.3	5.4%	100.0%

Personnel information

Table 17.29 National Student Financial Aid Scheme personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average salary level/ Total (%)		
Number of funded posts	Number of approved posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate													
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29			2026/27 - 2028/29	
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
National Student Financial Aid Scheme			324	324	324	240.7	0.7	366	286.0	0.8	369	311.1	0.8	369	329.7	0.9	369	349.5	0.9	0.3%	100.0%
Salary level	324	324	324	240.7	0.7	366	286.0	0.8	369	311.1	0.8	369	329.7	0.9	369	349.5	0.9	0.3%	100.0%		
1 – 6	8	8	8	1.9	0.2	8	2.0	0.3	8	2.2	0.3	8	2.3	0.3	8	2.4	0.3	–	2.2%		
7 – 10	258	258	258	130.9	0.5	295	153.7	0.5	298	168.1	0.6	298	178.7	0.6	298	189.4	0.6	0.3%	80.8%		
11 – 12	34	34	34	34.0	1.0	35	48.4	1.4	35	51.9	1.5	35	54.6	1.6	35	57.5	1.6	–	9.5%		
13 – 16	23	23	23	67.4	2.9	27	78.3	2.9	27	84.8	3.1	27	89.9	3.3	27	95.7	3.5	–	7.3%		
17 – 22	1	1	1	6.5	6.5	1	3.7	3.7	1	4.0	4.0	1	4.2	4.2	1	4.5	4.5	–	0.3%		

1. Rand million.

Quality Council for Trades and Occupations

Selected performance indicators

Table 17.30 Quality Council for Trades and Occupations performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of prioritised developed occupational qualifications and part qualifications processed within 90 working days per year	Occupational qualifications management and certification	Skills for the economy	108% (54/50)	75% (132/176)	60% (94/157)	80%	80%	80%	80%
Percentage of requests for the verification of authenticity of certificates received and verified within 5 working days per year	Occupational qualifications management and certification		100% (13 757)	99.8% (19 738/ 19 760)	99.9% (14 770/ 14 755)	95%	95%	95%	95%
Percentage of accreditation applications from skills development providers offering occupational qualifications and part qualifications processed within 90 working days per year	Occupational qualifications quality assurance		95% (1 622/ 1 711)	96% (2 475/ 2 586)	91% (2 685/ 2 955)	80%	70%	70%	70%

Table 17.30 Quality Council for Trades and Occupations performance indicators by programme/objective/activity and related outcome (continued)

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
Percentage of assessment centre accreditation applications processed within 30 working days per year	Occupational qualifications quality assurance	Skills for the economy	99% (371/ 373)	100% (563)	99% (2 089/ 2 103)	90%	90%	90%	90%
Percentage of assessments for occupational qualifications and part qualifications quality assured against Quality Council for Trade and Occupations standards per year	Occupational qualifications quality assurance		99% (111/ 112)	100% (208)	99% (254/ 257)	90%	90%	90%	90%

Entity overview

The Quality Council for Trades and Occupations was established in terms of the Skills Development Act (1998). The council is mandated to oversee the development and maintenance of the occupational qualifications sub-framework in the national qualifications framework and advise the minister on all policy matters concerning occupational standards and qualifications.

Over the medium term, the council will prioritise developing occupational qualifications and skills programmes that directly support infrastructure development, the just energy transition implementation plan, and the national priority areas of occupations in high demand and critical skills. To this end, the council plans to spend R313.1 million over the medium term.

Expenditure is expected to increase at an average annual rate of 3.4 per cent, from R191 million in 2025/26 to R211 million in 2028/29. Spending on goods and services is projected to constitute 49.9 per cent (R304.8 million) of the council's total budget over the next 3 years. The council expects to receive 75.6 per cent (R461.5 million) of its revenue over the period ahead through SETA grant funding and 16.6 per cent (R101.3 million) through departmental transfers. The remaining revenue is set to be generated by charging verification, accreditation and certification fees. Revenue is expected to increase at an average annual rate of 3.4 per cent, from R191.1 million in 2025/26 to R211 million in 2028/29.

Programmes/Objectives/Activities

Table 17.31 Quality Council for Trades and Occupations expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	72.9	88.1	90.2	95.4	9.4%	52.5%	97.3	97.2	103.2	2.7%	48.7%
Occupational qualifications management and certification	22.8	24.4	29.8	42.9	23.4%	18.2%	44.9	47.0	48.4	4.2%	23.0%
Occupational qualifications quality assurance	37.0	37.2	49.9	42.3	4.6%	25.2%	44.3	47.9	48.0	4.3%	22.9%
Research analysis and quality assurance	3.9	3.9	9.1	10.5	39.3%	4.1%	10.4	10.9	11.4	2.9%	5.3%
Total	136.6	153.6	179.1	191.0	11.8%	100.0%	196.9	203.0	211.0	3.4%	100.0%

Statement of financial performance

Table 17.32 Quality Council for Trades and Occupations statements of financial performance

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	13.0	18.5	20.0	17.6	10.6%	10.4%	16.5	15.4	16.2	-2.9%	7.9%
Sale of goods and services other than capital assets	6.0	7.1	7.2	7.4	7.3%	4.1%	7.0	5.6	6.0	-6.7%	3.1%
Other non-tax revenue	7.1	11.4	12.8	10.3	13.3%	6.2%	9.5	9.8	10.2	-0.3%	4.8%
Transfers received	126.9	144.4	154.2	173.4	11.0%	89.6%	180.4	187.6	194.8	3.9%	92.1%
Total revenue	139.9	162.9	174.2	191.1	10.9%	100.0%	196.9	203.0	211.0	3.4%	100.0%
Expenses											
Current expenses	136.6	153.6	179.1	191.0	11.8%	100.0%	196.9	203.0	211.0	3.4%	100.0%
Compensation of employees	72.6	77.6	84.7	92.7	8.5%	49.6%	97.3	102.2	106.6	4.8%	50.1%
Goods and services	59.0	71.3	89.0	98.4	18.6%	48.1%	99.6	100.8	104.4	2.0%	49.9%
Depreciation	5.0	4.7	5.4	—	-100.0%	2.3%	—	—	—	—	—
Total expenses	136.6	153.6	179.1	191.0	11.8%	100.0%	196.9	203.0	211.0	3.4%	100.0%
Surplus/(Deficit)	3.4	9.2	(4.9)	—	-100.0%		—	—	—	—	

Personnel information

Table 17.33 Quality Council for Trades and Occupations personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026		Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29					2025/26 - 2028/29
Quality Council for Trades and Occupations		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	119	119	114	84.7	0.7	119	92.7	0.8	119	97.3	0.8	119	102.2	0.9	119	106.6	0.9	–	100.0%
1 – 6	24	24	24	9.4	0.4	24	9.8	0.4	24	10.3	0.4	24	10.8	0.5	24	11.3	0.5	–	20.2%
7 – 10	80	80	77	55.8	0.7	80	60.0	0.7	80	62.6	0.8	80	65.4	0.8	80	68.5	0.9	–	67.2%
13 – 16	15	15	13	19.5	1.5	15	22.9	1.5	15	24.4	1.6	15	25.9	1.7	15	26.7	1.8	–	12.6%

1. Rand million.

Sector education and training authorities

Selected performance indicators

Table 17.34 Sector education and training authorities performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of unemployed people entering skills programmes per year	Learning programmes and projects	Skills for the economy	42 029	53 077	49 239	37 059	38 912	40 858	42 900
Number of workers entering skills programmes per year	Learning programmes and projects		85 030	63 405	62 430	49 788	52 277	54 891	57 636
Number of unemployed people completing skills programmes per year	Learning programmes and projects		17 601	25 845	37 401	24 815	26 056	27 359	28 726
Number of workers completing skills programmes per year	Learning programmes and projects		70 605	53 416	59 400	53 757	56 445	59 267	62 230
Number of unemployed people entering learnerships per year	Learning programmes and projects		54 823	49 512	61 772	55 899	58 694	61 629	64 710
Number of workers entering learnerships per year	Learning programmes and projects		40 578	19 586	22 258	36 155	37 963	39 861	41 854
Number of unemployed people completing learnerships per year	Learning programmes and projects		30 580	28 293	37 785	24 564	25 792	27 082	28 436
Number of workers completing learnerships per year	Learning programmes and projects		20 322	10 749	15 203	12 183	12 792	13 432	14 103
Number of university students placed in workplaces per year as part of qualification requirements	Learning programmes and projects		21 496	7 171	9 589	9 296	9 761	10 249	10 761
Number of TVET college students placed in workplaces per year as part of qualification requirements	Learning programmes and projects		11 880	18 820	22 591	19 752	20 740	21 777	22 865

Entity overview

The Skills Development Act (1998) mandates SETAs to fund skills development; implement national, sector and workplace strategies to develop and improve skills in the South African workforce; and provide learnerships that lead to recognised occupational qualifications.

Over the medium term, the department will collaborate and strengthen partnerships between higher education institutions and industry by using SETAs' workplace skills plans. These partnerships will strengthen the implementation and monitoring of interventions aligned with government's 2024-2029 medium-term development plan to expand access to skills development through research, workplace-based learning opportunities, artisan development programmes and bursary funding. This will support the development of small, medium and micro enterprises; inclusive growth; job creation; and the building of a capable, ethical and developmental state. SETAs plan to spend R68.4 billion over the MTEF period on these programmes.

Consolidated expenditure is expected to increase at an average annual rate of 0.6 per cent, from R27.8 billion in 2025/26 to R28.2 billion in 2028/29. Transfers and subsidies account for the bulk of SETAs' spending, amounting to an estimated 81.9 per cent (R66.9 billion) of total expenditure over the period ahead. SETAs derive the bulk of their revenue through the skills development levy, which is collected from employers by the South African Revenue Service and transferred as a direct charge against the National Revenue Fund. Consolidated revenue is expected to increase at an average annual rate of 4.3 per cent, from R24 billion in 2025/26 to R27.2 billion in 2028/29.

Programmes/Objectives/Activities

Table 17.35 Sector education and training authorities expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
	2022/23	2023/24	2024/25		2022/23 - 2025/26	Average: Expenditure/ Total (%)	2026/27	2027/28	2028/29	2025/26 - 2028/29	Average: Expenditure/ Total (%)
R million											
Administration	2 773.2	3 182.7	3 499.1	3 979.3	12.8%	15.4%	3 960.7	4 075.0	4 278.6	2.4%	15.1%
Skills planning	2 442.2	2 580.6	2 910.1	2 939.7	6.4%	12.5%	3 313.4	3 471.5	3 579.1	6.8%	12.7%
Learning programmes and projects	11 765.2	14 148.5	15 293.2	20 481.7	20.3%	70.8%	18 603.9	19 346.1	20 056.3	-0.7%	71.0%
Quality assurance	236.3	271.2	314.7	369.1	16.0%	1.4%	351.9	362.5	328.2	-3.8%	1.3%
Total	17 217.1	20 183.0	22 017.2	27 769.8	17.3%	100.0%	26 229.9	27 255.1	28 242.3	0.6%	100.0%

Statements of financial performance, cash flow and financial position

Table 17.36 Sector education and training authorities statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
	2022/23	2023/24	2024/25		2022/23 - 2025/26	Average: Expenditure/ Total (%)	2026/27	2027/28	2028/29	2025/26 - 2028/29	Average: Expenditure/ Total (%)
R million											
Revenue											
Non-tax revenue	1 641.2	2 431.4	2 450.2	2 213.8	10.5%	10.0%	2 309.3	2 380.0	2 448.7	3.4%	9.2%
Sale of goods and services other than capital assets	0.6	—	—	—	-100.0%	—	—	—	—	—	—
Other sales	0.6	—	—	—	-100.0%	—	—	—	—	—	—
Other non-tax revenue	1 640.6	2 431.4	2 450.2	2 213.8	10.5%	10.0%	2 309.3	2 380.0	2 448.7	3.4%	9.2%
Transfers received	17 422.2	18 810.3	20 174.1	21 797.2	7.8%	90.0%	22 483.4	23 586.7	24 779.9	4.4%	90.8%
Total revenue	19 063.4	21 241.8	22 624.3	24 011.0	8.0%	100.0%	24 792.7	25 966.6	27 228.6	4.3%	100.0%
Expenses											
Current expenses	3 265.2	3 657.0	4 115.0	4 736.1	13.2%	18.1%	4 767.6	4 930.9	5 100.8	2.5%	18.1%
Compensation of employees	1 785.1	1 918.5	2 091.1	2 355.6	9.7%	9.3%	2 485.4	2 609.5	2 747.4	5.3%	9.6%
Goods and services	1 372.0	1 628.7	1 910.9	2 242.3	17.8%	8.2%	2 158.6	2 190.9	2 217.9	-0.4%	8.0%
Depreciation	108.1	109.1	112.8	138.2	8.5%	0.5%	123.7	130.5	135.5	-0.7%	0.5%
Interest, dividends and rent on land	0.1	0.7	0.2	0.1	-12.4%	—	0.0	0.0	—	-100.0%	—
Transfers and subsidies	13 951.8	16 526.0	17 902.2	23 033.7	18.2%	81.9%	21 462.3	22 324.1	23 141.5	0.2%	81.9%
Total expenses	17 217.1	20 183.0	22 017.2	27 769.8	17.3%	100.0%	26 229.9	27 255.1	28 242.3	0.6%	100.0%
Surplus/(Deficit)	1 846.4	1 058.8	607.1	(3 758.8)	-226.7%		(1 437.3)	(1 288.4)	(1 013.7)	-35.4%	

Table 17.36 Sector education and training authorities statements of financial performance, cash flow and financial position (continued)

Cash flow statement						Average growth rate (%)	Average: Expen- diture/ Total (%)				Average growth rate (%)	Average: Expen- diture/ Total (%)
	Audited outcome			Revised estimate				Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26			2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Cash flow from operating activities	1 411.9	1 438.7	1 150.0	882.0	-14.5%	100.0%		2 037.6	2 221.7	2 772.1	46.5%	100.0%
Receipts												
Non-tax receipts	1 474.5	2 148.7	2 250.0	2 245.9	15.1%	9.5%		2 356.4	2 400.9	2 436.7	2.8%	8.9%
Sales of goods and services other than capital assets	14.0	4.8	0.1	0.1	-78.6%	—		0.1	0.2	0.2	5.8%	—
Other sales	4.7	4.8	0.1	0.1	-69.3%	—		0.1	0.2	0.2	5.8%	—
Other tax receipts	1 460.5	2 144.0	2 249.9	2 245.8	15.4%	9.5%		2 356.2	2 400.7	2 436.6	2.8%	8.9%
Transfers received	16 799.6	18 227.4	19 615.0	22 323.4	9.9%	90.4%		23 437.9	24 581.9	25 822.7	5.0%	91.0%
Financial transactions in assets and liabilities	13.7	14.4	18.5	2.8	-40.8%	0.1%		20.6	21.5	22.5	99.5%	0.1%
Total receipts	18 287.8	20 390.5	21 883.5	24 572.2	10.3%	100.0%		25 814.9	27 004.3	28 281.9	4.8%	100.0%
Payment												
Current payments	2 892.8	3 284.8	3 700.0	4 202.3	13.3%	17.5%		4 252.2	4 424.1	4 617.0	3.2%	17.9%
Compensation of employees	1 707.5	1 904.5	2 068.5	2 204.1	8.9%	9.8%		2 309.6	2 422.9	2 537.5	4.8%	9.8%
Goods and services	1 185.2	1 380.1	1 631.3	1 998.0	19.0%	7.7%		1 942.5	2 001.0	2 079.3	1.3%	8.1%
Interest and rent on land	0.1	0.2	0.2	0.2	30.9%	—		0.2	0.2	0.2	4.9%	—
Transfers and subsidies	13 983.1	15 667.0	17 033.5	19 487.9	11.7%	82.5%		19 525.0	20 358.5	20 892.8	2.3%	82.1%
Total payments	16 875.8	18 951.7	20 733.6	23 690.2	12.0%	100.0%		23 777.3	24 782.6	25 509.8	2.5%	100.0%
Net cash flow from investing activities	(124.7)	(1 130.4)	848.5	(186.7)	14.4%	100.0%		(220.9)	(185.0)	(176.4)	-1.9%	100.0%
Acquisition of property, plant, equipment and intangible assets	(103.3)	(100.4)	(143.2)	(126.1)	6.9%	79.7%		(126.6)	(108.0)	(109.0)	-4.8%	59.0%
Acquisition of software and other intangible assets	(21.9)	(30.7)	(47.2)	(55.1)	36.1%	26.1%		(87.8)	(70.2)	(60.5)	3.2%	37.5%
Proceeds from the sale of property, plant, equipment and intangible assets	0.5	0.7	1.5	0.2	-22.2%	-0.5%		0.2	0.2	0.2	5.1%	-0.1%
Other flows from investing activities	—	(1 000.0)	1 037.5	(5.6)	—	-5.4%		(6.7)	(7.0)	(7.2)	8.9%	3.6%
Net cash flow from financing activities	2.2	(1.0)	(1.7)	(2.4)	-202.2%	100.0%		(2.7)	(2.7)	(2.9)	6.0%	100.0%
Repayment of finance leases	2.2	(1.0)	(1.7)	(2.4)	-202.2%	100.0%		(2.7)	(2.7)	(2.9)	6.0%	100.0%
Net increase/(decrease) in cash and cash equivalents	1 289.5	307.2	1 996.7	692.9	-18.7%	100.0%		1 814.1	2 033.9	2 592.8	55.2%	100.0%
Statement of financial position												
Carrying value of assets of which:	463.8	474.0	554.2	689.4	14.1%	1.9%		709.3	742.5	701.4	0.6%	2.5%
Acquisition of assets	(103.3)	(100.4)	(143.2)	(126.1)	6.9%	100.0%		(126.6)	(108.0)	(109.0)	-4.8%	100.0%
Investments	18.3	1 020.7	20.7	0.2	-77.1%	0.9%		0.2	0.2	0.2	3.5%	—
Inventory	6.7	7.7	8.4	12.8	24.1%	—		13.4	14.3	15.0	5.3%	—
Accrued investment interest	3.4	63.7	2.8	2.2	-13.7%	0.1%		2.3	2.4	2.5	4.5%	—
Receivables and prepayments	386.7	508.7	570.4	321.6	-6.0%	1.6%		330.0	330.8	340.7	1.9%	1.1%
Cash and cash equivalents	25 552.2	26 412.4	28 957.8	27 290.7	2.2%	95.5%		27 426.5	27 752.9	28 754.2	1.8%	96.3%
Total assets	26 431.0	28 487.1	30 114.3	28 316.9	2.3%	100.0%		28 481.8	28 843.2	29 814.0	1.7%	100.0%
Accumulated surplus/(deficit)	6 347.2	6 769.3	6 946.8	6 566.0	1.1%	23.5%		6 396.3	6 087.5	6 427.0	-0.7%	21.7%
Capital and reserves	16 374.0	16 589.1	17 024.6	17 279.8	1.8%	59.3%		17 171.4	17 856.2	18 308.7	1.9%	61.2%
Capital reserve fund	159.7	55.6	77.9	160.4	0.1%	0.4%		162.3	169.8	171.9	2.4%	0.6%
Borrowings	1.1	0.3	1.5	—	-100.0%	—		—	—	—	—	—
Finance lease	4.0	3.4	4.2	3.0	-8.8%	—		3.2	3.3	3.4	4.4%	—
Deferred income	3.0	23.1	413.6	417.1	418.1%	0.8%		436.7	457.7	480.1	4.8%	1.6%
Trade and other payables	2 508.4	3 905.6	4 402.2	3 022.5	6.4%	12.2%		3 401.8	3 307.9	3 422.2	4.2%	11.6%
Taxation	—	—	—	47.2	—	—		47.2	47.2	47.2	—	0.2%
Provisions	855.6	914.7	1 002.9	532.3	-14.6%	2.9%		559.9	595.4	620.1	5.2%	2.0%
Derivatives financial instruments	178.1	226.0	240.6	288.6	17.5%	0.8%		302.9	318.2	333.3	4.9%	1.1%
Total equity and liabilities	26 431.0	28 487.1	30 114.3	28 316.9	2.3%	100.0%		28 481.8	28 843.2	29 814.0	1.7%	100.0%

Personnel information

Table 17.37 Sector education and training authorities personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment													Average growth rate of personnel posts (%)	Average: salary level/ Total (%)			
Number of funded posts	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate												
		2024/25			2025/26			2026/27			2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
Sector education and training authorities			Unit cost			Unit cost			Unit cost			Unit cost								
	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	2 845	2 845	0.8	2 709	2 091.1	0.8	2 780	2 355.6	0.8	2 865	2 485.4	0.9	2 878	2 609.5	0.9	2 886	2 747.4	1.0	1.3%	100.0%
1 – 6	529	529	0.3	443	151.6	0.3	527	182.2	0.3	527	190.1	0.4	534	201.5	0.4	534	213.8	0.4	0.4%	18.5%
7 – 10	1 516	1 516	0.6	1 490	944.0	0.6	1 485	1 029.7	0.7	1 537	1 091.6	0.7	1 543	1 144.8	0.7	1 549	1 211.7	0.8	1.4%	53.6%
11 – 12	409	409	1.0	384	384.0	1.0	389	431.8	1.1	410	454.3	1.1	409	476.1	1.2	409	496.2	1.2	1.7%	14.2%
13 – 16	375	376	1.5	379	574.5	1.5	363	667.9	1.8	375	698.1	1.9	376	732.7	1.9	378	768.9	2.0	1.4%	13.1%
17 – 22	16	15	2.9	13	37.1	2.9	16	44.0	2.7	16	51.3	3.2	16	54.4	3.4	16	56.8	3.5	–	0.6%

1. Rand million.

South African Qualifications Authority

Selected performance indicators

Table 17.38 South African Qualifications Authority performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of capacity-building interventions with schools per year	Administration	Skills for the economy	–1	–1	–1	5	5	5	5
Number of training and capacity-building workshops related to the national qualifications framework conducted for stakeholders per year	Registration and recognition		–1	–1	–1	2	2	2	2
Percentage of qualifications recommended by quality councils that meet criteria registered within 70 working days per year	Registration and recognition		–1	–1	–1	90%	90%	90%	90%
Percentage of foreign evaluations completed without successful appeals per year	Authentication services		–1	–1	–1	80%	80%	80%	80%
Percentage of compliant requests received for the verification of national qualifications found on the national learners' record database completed within 25 working days per year	Authentication services		–1	88% (66 658/ 75 748)	98% (46 717/ 47 652)	90%	90%	90%	90%

1. No historical data available.

Entity overview

The South African Qualifications Authority is a statutory body established in terms of the South African Qualifications Authority Act (1995) and exists in terms of the National Qualifications Framework Act (2008), as amended. The authority is mandated to advise the minister on matters related to the national qualifications framework; oversee, liaise and consult with quality councils on the implementation of the national qualifications framework; develop policies and criteria for the registration of qualifications; maintain a national learner records database; and conduct or commission research into matters related to the national qualifications framework.

The authority will prioritise infrastructure improvements over the MTEF period to strengthen operational efficiency and service delivery. A key focus will be on enhancing IT systems through the automation of the national learner records database, modernising platforms for verifying foreign qualifications, and upgrading systems across its directorates.

Expenditure is expected to increase at an average annual rate of 1.1 per cent, from R194.9 million in 2025/26 to R201.3 million in 2028/29, with compensation of employees accounting for an estimated 62.2 per cent

(R362 million) of total expenditure over the period ahead. The authority expects to receive 54.2 per cent (R315.1 million) of its revenue over the medium term through transfers from the department, increasing at an average annual rate of 3.7 per cent, from R97.3 million in 2025/26 to R108.6 million in 2028/29. The remainder is set to be derived through the evaluation of foreign qualifications, income from professional bodies and the verification of national qualifications. Total revenue is expected to increase at an average annual rate of 8.9 per cent, from R156 million in 2025/26 to R201.3 million in 2028/29, mainly driven by rising demand for qualification verification services and an increase in requests for the evaluation of foreign qualifications.

Programmes/Objectives/Activities

Table 17.39 South African Qualifications Authority expenditure trends and estimates by programme/objective/activity

Table 17.59 South African Qualifications Authority expenditure trends and estimates by programme/objective/activity											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	46.1	54.0	63.6	100.5	29.7%	46.4%	116.9	121.5	125.3	7.6%	62.5%
Registration and recognition	10.4	11.6	13.8	14.1	10.6%	8.8%	14.5	15.1	15.8	3.8%	7.8%
Information and communication technology	20.9	23.0	36.4	40.7	24.8%	21.3%	5.9	6.2	6.5	-45.8%	3.2%
Authentication services	19.8	25.5	30.0	32.8	18.3%	19.0%	39.5	41.2	43.0	9.5%	21.3%
Research	5.6	6.6	6.7	6.8	6.4%	4.5%	9.5	10.1	10.7	16.6%	5.2%
Total	102.8	120.7	150.5	194.9	23.7%	100.0%	186.3	194.0	201.3	1.1%	100.0%

Statement of financial performance

Table 17.40 South African Qualifications Authority statements of financial performance

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	61.3	58.6	77.3	58.6	-1.4%	41.2%	85.0	88.7	92.7	16.5%	45.8%
Sale of goods and services other than capital assets	51.6	47.9	49.9	48.9	-1.8%	32.0%	64.2	67.0	70.0	12.7%	34.6%
Other non-tax revenue	9.6	10.7	27.4	9.7	0.2%	9.3%	20.8	21.7	22.7	32.8%	11.2%
Transfers received	85.2	89.2	93.2	97.3	4.5%	58.8%	101.2	105.3	108.6	3.7%	54.2%
Total revenue	146.5	147.9	170.6	156.0	2.1%	100.0%	186.3	194.0	201.3	8.9%	100.0%
Expenses											
Current expenses	102.8	120.7	150.5	194.9	23.7%	100.0%	186.3	194.0	201.3	1.1%	100.0%
Compensation of employees	69.7	80.8	98.3	99.0	12.4%	61.1%	114.0	120.5	127.5	8.8%	62.2%
Goods and services	29.4	36.3	48.4	95.8	48.3%	36.9%	72.3	73.5	73.8	-8.3%	37.8%
Depreciation	3.8	3.7	3.7	—	-100.0%	2.0%	—	—	—	—	—
Interest, dividends and rent on land	—	0.0	0.0	—	—	—	—	—	—	—	—
Total expenses	102.8	120.7	150.5	194.9	23.7%	100.0%	186.3	194.0	201.3	1.1%	100.0%
Surplus/(Deficit)	43.7	27.1	20.1	(38.9)	-196.2%		—	—	—	-100.0%	

Personnel information

Table 17.41 South African Qualifications Authority personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of approved funded posts	Number of posts on establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
South African Qualifications Authority			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	118	155	94	98.3	1.0	118	99.0	0.8	156	114.0	0.7	156	120.5	0.8	156	127.5	0.8	9.8%	100.0%
7 – 10	92	119	65	55.3	0.9	92	57.4	0.6	119	66.4	0.6	119	69.8	0.6	119	74.6	0.6	9.0%	76.3%
11 – 12	14	21	17	25.5	1.5	14	23.5	1.7	21	23.9	1.1	21	25.4	1.2	21	25.9	1.2	14.5%	13.5%
13 – 16	12	15	12	17.6	1.5	12	18.2	1.5	16	23.7	1.5	16	25.3	1.6	16	26.9	1.7	10.1%	10.3%

1. Rand million.

Health

Budget summary

	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
R million						
MTEF allocation						
Administration	781.6	35.6	11.2	828.4	879.2	903.7
National Health Insurance	904.9	475.5	53.9	1 434.3	1 467.9	1 515.0
HIV/AIDS, TB & Maternal, Child and Women's Health	258.6	26 210.6	1.0	26 470.3	27 578.5	28 474.1
Primary Health Care	221.5	3 554.6	1.3	3 777.4	3 947.3	4 070.6
Hospital Systems	98.2	24 416.9	1 703.4	26 218.5	27 398.0	28 236.1
Health System Governance and Human Resources	167.3	8 009.5	4.5	8 181.3	8 522.8	8 809.8
Total expenditure estimates	2 432.1	62 702.7	1 775.4	66 910.2	69 793.8	72 009.3
Executive authority	Minister of Health					
Accounting officer	Director-General of Health					
Website	www.health.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

Lead and coordinate health services to promote the health of all people in South Africa through an accessible, caring and high-quality health system based on the primary health care approach.

Mandate

The Department of Health derives its mandate from the National Health Act (2003), which requires it to provide a framework for a structured and uniform health system for South Africa and sets out the responsibilities of the 3 levels of government in the provision of health services. Its mission is to improve health by preventing illness and disease and promoting healthy lifestyles. It aims to consistently improve the health care delivery system by focusing on access, equity, efficiency, quality and sustainability.

Selected performance indicators

Table 18.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Total number of clients remaining on antiretroviral treatment	HIV/AIDS, TB and Maternal, Child and Women's Health	Improved access to affordable and quality health care	5.5 million	5.5 million	5.6 million	6 million	6.2 million	6.3 million	6.4 million
Number of people started on TB treatment per year	HIV/AIDS, TB and Maternal, Child and Women's Health		189 790	180 421	180 566	180 000	204 705	196 517	188 656
Number of screenings conducted for clients aged 18 and older for diabetes per year	Primary Health Care		— ¹	— ¹	44.1 million	29 million	33 million	35 million	37 million
Number of screenings conducted for clients aged 18 and older for hypertension per year	Primary Health Care		— ¹	— ¹	44.6 million	30 million	34 million	36 million	39 million
Number of active patients receiving medicine through the central chronic medication dispensing and distribution programme per year	National Health Insurance		— ¹	— ¹	— ¹	3.5 million	3.9 million	4.1 million	4.3 million

Table 18.1 Performance indicators by programme and related outcome (continued)

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
Number of public health facilities (clinics, hospitals, nursing colleges, emergency medical services base stations) maintained, repaired and/or refurbished per year	Hospital Systems	Improved access to affordable and quality health care	120	299	403	400	500	550	550
Number of primary health care facilities that qualify as ideal clinics per year	Primary Health Care		2 046	2 706	2 762	2 600	2 700	2 750	2 800

1. No historical data available.

Expenditure overview

Over the medium term, the department will continue to focus on strengthening primary health care and key health system functions, and improving tertiary services. These priorities are aimed at improving performance in the public health sector and supporting preparedness for the implementation of national health insurance.

As health is a concurrent function and most services are delivered at the provincial level, transfers to provincial departments of health through conditional grants account for an estimated 90.3 per cent (R188.5 billion) of the department's total budget of R208.7 billion over the MTEF period. Expenditure is projected to increase at an average annual rate of 3 per cent, from R65.9 billion in 2025/26 to R72 billion in 2028/29.

Reallocations within the department's baseline support emerging policy priorities. These include research funding to the South African Medical Research Council (R410 million over the MTEF period) for which donor funding from the United States government was withdrawn in 2025, and to the Office of Health Standards Compliance (R24 million over the MTEF period) to retain critical staff, including contracted inspectors, on a permanent basis. These reallocations are mainly funded through the implementation of National Treasury's targeted and responsible savings initiative, where savings were identified in goods and services in the *Administration*, and *HIV/AIDS, Tuberculosis and Maternal, Child and Women's Health* programmes.

Additional allocations of R176.7 million in 2026/27 and R41.5 million in 2027/28 are made to the *health facility revitalisation grant* for Tygerberg/Belhar (Western Cape) and Klipfontein (Gauteng) regional hospitals through the budget facility for infrastructure. An amount of R13 million has been allocated to the department in 2026/27 for costs related to the incentivised early retirement programme and voluntary exit programme for 26 employees.

Strengthening primary health care

The *district health programmes grant* remains an important funding mechanism for the delivery of primary health care services, representing an estimated 44.1 per cent (R92.1 billion) of the department's projected spending over the medium term. Of this amount, R81.1 billion is directed to the comprehensive HIV and AIDS component and R11.1 billion to the district health services component. To increase the number of clients on antiretroviral treatment from 6 million in 2025/26 to a targeted 6.4 million in 2028/29, funding for the comprehensive HIV and AIDS component of the grant is set to increase at an average annual rate of 3.1 per cent. As at December 2025, an estimated 5.6 million individuals were receiving treatment against an annual target of 6 million. To accelerate uptake, the department plans to strengthen outreach services by community health workers, scale up alternative medicine-dispensing models, improve men's access to services, and address gaps in paediatric and adolescent HIV care in underperforming provinces.

Resources for outreach activities are mainly channelled through the district health services component. Expenditure in this component is also projected to increase at an average annual rate of 3.7 per cent, from R3.4 billion in 2025/26 to R3.8 billion in 2028/29. This funding is intended to support the retention of more than 40 000 community health workers and finances key preventive and treatment interventions, including human papillomavirus vaccinations, and TB and malaria programmes. The number of clients started on TB treatment is expected to increase from 180 000 in 2025/26 to 204 705 in 2026/27, then gradually decrease over the medium term owing to expected gains in the success rate for treatment, which will lower transmission.

In response to the growing burden of non-communicable diseases, the department is expanding community-

based screening for elevated blood glucose and blood pressure to enable early detection and timely referral. Screening targets over the MTEF period include 105 million individuals for diabetes and 109 million for hypertension. These services are delivered through ward-based primary health care outreach teams that conduct household visits and refer individuals requiring further assessment or treatment to appropriate health facilities.

Strengthening the health system

Funding for activities that support the health system's readiness to roll out national health insurance is mainly provided through the *national health insurance indirect grant*, which amounts to R7.8 billion over the medium term. The grant comprises the health systems component (R2.5 billion over the medium term) and health facility revitalisation component (R5.3 billion over the medium term).

The health systems component finances a range of interventions aimed at improving the functioning and quality of care in public health facilities. These include the development and enhancement of patient information and data systems; remedial actions to address compliance issues identified by the Office of Health Standards Compliance; focused support to facilities implementing the ideal clinic programme, including mechanisms to monitor progress; improvements to the dispensing of medicine through the centralised chronic medication dispensing and distribution programme; and the piloting of contracting units for primary health care services.

The health facility revitalisation component finances strategic infrastructure investment. Of its allocation over the MTEF period, R1.7 billion is provided through the budget facility for infrastructure for the construction of the Limpopo Central Academic Hospital and R259 million in 2026/27 for Siloam Hospital, also in Limpopo. In addition, R24.3 billion over the MTEF period is set to be transferred to provinces through the direct *health facility revitalisation grant* to fast-track the maintenance, refurbishment, upgrading, expansion and construction of health infrastructure, including the replacement and commissioning of health technology in existing facilities.

Improving tertiary services

Highly specialised services are delivered through a fairly limited network of central and tertiary hospitals that play a critical role in the referral system. Access to these services remains uneven across the country, as only 35 hospitals, which are predominantly in urban centres, are equipped to provide advanced tertiary care. As a result, patients are often referred to facilities outside their home provinces, creating the need for coordinated national oversight and a mechanism to offset the associated financial pressures. This is provided for through the *national tertiary services grant* within the *Hospital Systems* programme. The grant is allocated R52.1 billion over the MTEF period, with spending in it projected to increase at an average annual rate of 4 per cent. Beyond reimbursing provinces for the cost of treating referred patients, the grant is used to strengthen tertiary service delivery in provinces with limited capacity. This includes investment in specialised medical equipment and the appointment of skilled medical professionals, with the objective of improving access, promoting a more equitable distribution of services and reducing reliance on interprovincial referrals.

Expenditure trends and estimates

Table 18.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. National Health Insurance											
3. HIV/AIDS, TB & Maternal, Child and Women's Health											
4. Primary Health Care											
5. Hospital Systems											
6. Health System Governance and Human Resources											
Programme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	693.1	736.7	702.7	840.2	6.6%	1.2%	828.4	879.2	903.7	2.5%	1.3%
Programme 2	1 366.1	1 425.1	1 168.7	1 433.3	1.6%	2.2%	1 434.3	1 467.9	1 515.0	1.9%	2.1%
Programme 3	24 583.9	23 412.8	25 249.7	26 019.3	1.9%	39.9%	26 470.3	27 578.5	28 474.1	3.1%	39.5%
Programme 4	6 605.8	3 224.8	3 440.1	3 672.0	-17.8%	6.8%	3 777.4	3 947.3	4 070.6	3.5%	5.7%
Programme 5	22 207.5	22 142.1	23 872.0	26 135.5	5.6%	37.9%	26 218.5	27 398.0	28 236.1	2.6%	39.2%
Programme 6	7 439.7	7 370.6	7 448.6	7 824.9	1.7%	12.1%	8 181.3	8 522.8	8 809.8	4.0%	12.2%
Subtotal	62 896.0	58 312.1	61 881.8	65 925.1	1.6%	100.0%	66 910.2	69 793.8	72 009.3	3.0%	100.0%
Total	62 896.0	58 312.1	61 881.8	65 925.1	1.6%	100.0%	66 910.2	69 793.8	72 009.3	3.0%	100.0%
Change to 2025				-			(17.5)	(389.3)	(1 324.4)		
Budget estimate											
Economic classification											
Current payments	3 601.6	2 204.9	2 054.0	2 543.1	-11.0%	4.2%	2 432.1	2 523.8	2 598.8	0.7%	3.6%
Compensation of employees	761.0	614.9	639.3	744.3	-0.7%	1.1%	779.4	815.3	840.6	4.1%	1.2%
Goods and services ¹	2 840.6	1 590.0	1 414.8	1 798.8	-14.1%	3.1%	1 652.8	1 708.5	1 758.2	-0.8%	2.5%
of which:											
Consultants: Business and advisory services	294.4	153.6	146.6	373.3	8.2%	0.4%	254.9	229.6	232.2	-14.6%	0.3%
Contractors	530.9	452.0	425.7	635.9	6.2%	0.8%	609.8	628.2	647.8	0.6%	0.9%
Operating leases	102.9	111.8	136.2	135.5	9.6%	0.2%	131.1	146.7	151.3	3.7%	0.2%
Property payments	18.3	35.8	17.7	63.1	51.1%	0.1%	65.6	68.2	70.4	3.7%	0.1%
Travel and subsistence	103.8	100.0	107.9	102.4	-0.4%	0.2%	110.7	117.8	123.4	6.4%	0.2%
Operating payments	104.0	161.9	115.4	85.8	-6.2%	0.2%	94.4	104.3	106.9	7.6%	0.1%
Transfers and subsidies¹	58 334.3	54 751.8	58 390.3	60 890.3	1.4%	93.3%	62 702.7	65 483.8	67 568.9	3.5%	93.8%
Provinces and municipalities	56 251.5	52 743.4	56 357.9	58 609.4	1.4%	89.9%	60 350.5	63 047.6	65 053.4	3.5%	90.3%
Departmental agencies and accounts	1 869.7	1 776.3	1 796.8	2 030.3	2.8%	3.0%	2 103.4	2 185.8	2 257.3	3.6%	3.1%
Foreign governments and international organisations	-	-	18.2	18.4	0.0%	0.0%	-	-	-	-100.0%	0.0%
Non-profit institutions	208.4	226.5	214.0	231.4	3.6%	0.4%	235.8	250.4	258.2	3.7%	0.4%
Households	4.7	5.6	3.4	0.8	-44.5%	0.0%	13.0	-	-	-100.0%	0.0%
Payments for capital assets	958.8	1 354.6	1 400.6	2 491.7	37.5%	2.5%	1 775.4	1 786.2	1 841.6	-9.6%	2.6%
Buildings and other fixed structures	930.3	1 259.8	1 357.0	2 323.2	35.7%	2.4%	1 615.0	1 613.6	1 663.7	-10.5%	2.3%
Machinery and equipment	28.6	94.8	43.5	168.5	80.6%	0.1%	160.3	172.6	177.9	1.8%	0.2%
Payments for financial assets	1.3	0.9	36.9	-	-100.0%	0.0%	-	-	-	0.0%	0.0%
Total	62 896.0	58 312.1	61 881.8	65 925.1	1.6%	100.0%	66 910.2	69 793.8	72 009.3	3.0%	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 18.3 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	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	4 527	5 247	3 037	-	-100.0%	-	12 951	-	-	-	0.0%
Employee social benefits	4 527	5 247	3 037	-	-100.0%	-	-	-	-	-	-
Early retirement and voluntary exit programmes	-	-	-	-	-	-	12 951	-	-	-	0.0%
Other transfers to households											
Current	149	345	359	800	75.1%	-	-	-	-	-100.0%	-
Employee social benefits	149	3	-	-	-100.0%	-	-	-	-	-	-
Other transfers to households	-	342	359	800	-	-	-	-	-	-100.0%	-

Table 18.3 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 (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R thousand											
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	1 868 152	1 774 583	1 792 381	2 028 441	2.8%	3.2%	2 101 440	2 183 730	2 255 156	3.6%	3.3%
Health and Welfare Sector	2 362	2 055	2 140	2 786	5.7%	—	2 899	3 015	3 109	3.7%	0.0%
Education and Training Authority	772 521	706 425	598 842	636 361	-6.3%	1.2%	665 336	693 187	714 731	3.9%	1.1%
National Health Laboratory Service	157 509	161 546	181 599	191 749	6.8%	0.3%	206 043	214 942	222 374	5.1%	0.3%
Office of Health Standards Compliance	779 523	760 147	833 489	1 013 929	9.2%	1.5%	1 039 023	1 104 140	1 141 260	4.0%	1.7%
South African Medical Research Council	6 272	6 537	6 151	6 320	0.3%	—	6 581	6 842	7 055	3.7%	0.0%
Council for Medical Schemes	149 965	137 873	143 518	149 301	-0.1%	0.2%	155 435	161 604	166 627	3.7%	0.2%
South African Health Products Regulatory Authority	—	—	26 344	27 995	—	—	26 123	—	—	-100.0%	0.0%
South African Medical Research Council: Social Impact Bond	—	—	264	—	—	—	—	—	—	—	—
South African Broadcasting Corporation	—	—	34	—	—	—	—	—	—	—	—
Com: Licences	—	—	—	—	—	—	—	—	—	—	—
Social security funds											
Current	1 544	1 735	4 466	1 894	7.0%	—	1 971	2 049	2 113	3.7%	0.0%
Mines and Works Compensation Fund	1 544	1 735	4 466	1 894	7.0%	—	1 971	2 049	2 113	3.7%	0.0%
Foreign governments and international organisations											
Current	—	—	18 222	18 400	—	—	—	—	—	-100.0%	—
World Health Organisation	—	—	18 222	18 400	—	—	—	—	—	-100.0%	—
Non-profit institutions											
Current	208 380	226 520	213 952	231 385	3.6%	0.4%	235 818	250 426	258 208	3.7%	0.4%
Non-governmental organisations: LifeLine	28 875	28 986	27 288	27 283	-1.9%	—	28 451	29 631	30 552	3.8%	0.0%
Non-governmental organisations: loveLife	64 327	64 635	63 038	62 821	-0.8%	0.1%	60 524	68 273	70 395	3.9%	0.1%
Non-governmental organisations: Soul City	25 065	25 161	24 291	24 361	-0.9%	—	25 403	26 462	27 284	3.8%	0.0%
Non-governmental organisations: HIV and AIDS	67 529	67 788	64 832	62 281	-2.7%	0.1%	65 064	67 885	69 995	4.0%	0.1%
South African National AIDS Council	19 380	30 234	31 143	32 090	18.3%	—	32 931	33 798	34 848	2.8%	0.1%
South African Renal Registry	460	461	482	504	3.1%	—	524	545	562	3.7%	0.0%
National Council Against Smoking	1 164	1 169	1 221	1 276	3.1%	—	1 327	1 380	1 423	3.7%	0.0%
South African Federation for Mental Health	488	490	512	535	3.1%	—	557	579	597	3.7%	0.0%
South African National Council for the Blind	1 092	1 096	1 145	1 196	3.1%	—	1 245	1 295	1 335	3.7%	0.0%
Health Systems Trust	—	6 500	—	19 038	—	—	19 792	20 578	21 217	3.7%	0.0%
Provinces and municipalities											
Provincial revenue funds											
Current	49 471 990	46 063 505	49 199 537	51 040 848	1.0%	84.3%	52 633 421	54 870 868	56 664 116	3.5%	83.9%
National health insurance grant	693 747	694 675	455 956	466 680	-12.4%	1.0%	475 483	496 504	513 248	3.2%	0.8%
District health programmes grant: Comprehensive HIV and AIDS component	24 134 521	22 934 604	24 724 358	25 517 795	1.9%	41.9%	25 998 245	27 097 413	27 979 171	3.1%	41.4%
District health programmes grant: District health component	4 888 597	2 931 257	3 238 337	3 411 515	-11.3%	6.2%	3 550 952	3 692 714	3 807 481	3.7%	5.6%
National tertiary services grant	14 306 059	14 023 946	15 263 784	15 994 921	3.8%	25.6%	16 699 756	17 410 260	17 979 635	4.0%	26.6%
Human resources and training grant	5 449 066	5 479 023	5 517 102	5 649 937	1.2%	9.5%	5 908 985	6 173 977	6 384 581	4.2%	9.4%
Capital	6 779 546	6 679 860	7 158 341	7 568 542	3.7%	12.1%	7 717 120	8 176 734	8 389 317	3.5%	12.4%
Health facility revitalisation grant	6 779 546	6 679 860	7 158 341	7 568 542	3.7%	12.1%	7 717 120	8 176 734	8 389 317	3.5%	12.4%
Provincial agencies and funds											
Current	—	—	5	—	—	—	—	—	—	—	—
Provincial agencies	—	—	5	—	—	—	—	—	—	—	—
Total	58 334 288	54 751 795	58 390 300	60 890 310	1.4%	100.0%	62 702 721	65 483 807	67 568 910	3.5%	100.0%

Personnel information

Table 18.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																			
1. Administration																			
2. National Health Insurance																			
3. HIV/AIDS, TB & Maternal, Child and Women’s Health																			
4. Primary Health Care																			
5. Hospital Systems																			
6. Health System Governance and Human Resources																			
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment													Average growth rate (%)	Average: Salary level/ Total (%)		
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28			2028/29		2025/26 - 2028/29			2026/27 - 2028/29	
Health			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	982	36	841	639.3	0.8	894	719.3	0.8	950	779.4	0.8	947	815.3	0.9	933	840.6	0.9	1.5%	100.0%
1 – 6	269	1	241	90.2	0.4	266	104.6	0.4	305	113.8	0.4	306	117.6	0.4	306	123.9	0.4	4.8%	32.4%
7 – 10	372	5	321	199.5	0.6	335	222.5	0.7	335	233.9	0.7	335	246.6	0.7	329	256.0	0.8	-0.6%	35.3%
11 – 12	188	3	145	171.7	1.2	170	209.1	1.2	181	233.7	1.3	177	242.0	1.4	174	250.2	1.4	0.6%	18.8%
13 – 16	128	4	109	167.0	1.5	108	173.3	1.6	115	188.1	1.6	115	198.9	1.7	110	200.2	1.8	0.7%	12.0%
Other	25	23	25	10.8	0.4	14	9.8	0.7	14	10.0	0.7	14	10.2	0.7	14	10.4	0.7	0.0%	1.5%
Programme	982	36	841	639.3	0.8	894	719.3	0.8	950	779.4	0.8	947	815.3	0.9	933	840.6	0.9	1.5%	100.0%
Programme 1	417	15	360	282.7	0.8	361	293.6	0.8	370	319.9	0.9	366	338.0	0.9	361	348.0	1.0	-0.0%	38.8%
Programme 2	102	7	83	67.9	0.8	103	91.1	0.9	116	114.5	1.0	113	117.2	1.0	111	120.8	1.1	2.8%	12.0%
Programme 3	182	1	152	87.7	0.6	152	92.4	0.6	151	95.8	0.6	148	98.5	0.7	144	101.7	0.7	-1.7%	15.6%
Programme 4	80	13	68	84.8	1.2	82	107.9	1.3	77	102.5	1.3	85	108.8	1.3	84	112.8	1.3	0.9%	8.7%
Programme 5	33	–	31	37.1	1.2	31	39.2	1.3	69	45.0	0.6	69	46.8	0.7	69	48.2	0.7	30.6%	7.3%
Programme 6	168	–	147	79.0	0.5	165	95.1	0.6	167	101.7	0.6	166	106.0	0.6	164	109.2	0.7	-0.3%	17.5%

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

2. Rand million.

Departmental receipts

Table 18.5 Departmental receipts by economic classification

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
	2022/23	2023/24	2024/25					2026/27	2027/28	2028/29		
R thousand	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29		
Departmental receipts	1 165 733	139 213	660 624	249 387	249 303	-40.2%	100.0%	13 519	13 886	14 123	-61.6%	100.0%
Sales of goods and services produced by department	1 151 210	100 067	428 529	243 741	243 741	-40.4%	86.8%	6 252	4 184	2 922	-77.1%	32.2%
Sales by market establishments	101	93	78	–	–	-100.0%	–	60	–	–	–	0.1%
of which:												
Parking	101	93	78	–	–	-100.0%	–	60	–	–	–	0.1%
Administrative fees	3 399	2 417	2 690	1 800	1 800	-19.1%	0.5%	1 850	1 382	1 258	-11.3%	10.8%
of which:												
Medical (drug control) licences	2 403	2 417	2 690	1 800	1 800	-9.2%	0.4%	1 850	1 382	1 258	-11.3%	10.8%
Inspection fees	996	–	–	–	–	-100.0%	–	–	–	–	–	–
Other sales	1 147 710	97 557	425 761	241 941	241 941	-40.5%	86.4%	4 342	2 802	1 664	-81.0%	21.2%
of which:												
Sale of vaccines	1 147 373	97 307	425 761	241 649	241 649	-40.5%	86.3%	4 000	2 500	1 500	-81.6%	19.3%
Replacement of security cards	–	1	–	–	–	–	–	1	1	1	–	–
Commission on insurance	337	249	–	292	292	-4.7%	–	340	298	162	-17.8%	1.9%
Replacement: Lost office property	–	–	–	–	–	–	–	1	3	1	–	–
Sales of scrap, waste, arms and other used current goods	–	–	5	–	–	–	–	2	2	1	–	–
of which:												
Scrap paper	–	–	5	–	–	–	–	2	2	1	–	–
Fines, penalties and forfeits	–	–	–	84	–	–	–	–	–	–	–	–
Interest, dividends and rent on land	8 981	13 818	15 422	2 000	2 000	-39.4%	1.8%	6 800	9 000	10 800	75.4%	64.1%
Interest	8 981	13 818	15 422	2 000	2 000	-39.4%	1.8%	6 800	9 000	10 800	75.4%	64.1%
Sales of capital assets	188	–	356	172	172	-2.9%	–	–	–	–	-100.0%	–
Transactions in financial assets and liabilities	5 354	25 328	216 312	3 390	3 390	-14.1%	11.3%	465	700	400	-51.0%	3.8%
Total	1 165 733	139 213	660 624	249 387	249 303	-40.2%	100.0%	13 519	13 886	14 123	-61.6%	100.0%

Programme 1: Administration

Programme purpose

Provide strategic leadership, management and support services to the department, monitor health sector performance and strengthen surveillance and research systems.

Expenditure trends and estimates

Table 18.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Ministry	38.8	41.8	43.2	38.3	-0.4%	5.5%	44.0	43.7	45.0	5.5%	5.1%
Management	6.2	14.8	9.5	12.0	24.7%	1.4%	12.5	13.1	13.5	3.9%	1.5%
Corporate Services	445.8	440.1	377.0	457.2	0.8%	57.9%	411.1	453.0	466.5	0.7%	51.0%
Property Management	114.2	141.7	146.7	178.5	16.0%	19.5%	175.1	192.5	198.5	3.6%	21.7%
Financial Management	88.1	98.3	126.3	154.3	20.5%	15.7%	185.7	177.0	180.2	5.3%	20.8%
Total	693.1	736.7	702.7	840.2	6.6%	100.0%	828.4	879.2	903.7	2.5%	100.0%
Change to 2025				–			(83.2)	(75.2)	(93.6)		
Budget estimate											
Economic classification											
Current payments	676.2	711.6	672.2	787.5	5.2%	95.8%	781.6	844.0	867.4	3.3%	95.5%
Compensation of employees	260.6	290.5	282.7	294.6	4.2%	38.0%	319.9	338.0	348.0	5.7%	38.5%
Goods and services	415.7	421.1	389.5	492.9	5.8%	57.8%	461.7	506.1	519.4	1.8%	57.0%
of which:											
Audit costs: External	21.3	23.4	25.4	24.3	4.6%	3.2%	29.6	33.9	36.9	14.8%	3.8%
Consultants: Business and advisory services	73.9	23.8	29.6	60.7	-6.3%	6.3%	74.5	73.5	71.6	5.6%	8.4%
Operating leases	99.7	110.6	134.7	132.2	9.9%	16.1%	127.3	142.8	147.2	3.6%	16.0%
Property payments	17.7	34.7	16.7	61.4	51.4%	4.4%	63.9	66.4	68.5	3.7%	7.6%
Travel and subsistence	59.7	38.0	29.6	32.5	-18.4%	5.4%	32.3	38.8	40.7	7.8%	4.3%
Operating payments	2.3	30.1	25.3	23.4	116.5%	2.7%	27.7	34.0	35.1	14.5%	3.7%
Transfers and subsidies	3.8	10.2	21.9	40.2	120.4%	2.6%	35.6	23.6	24.3	-15.4%	3.2%
Provinces and municipalities	–	–	0.0	–	–	0.0%	–	–	–	–	–
Departmental agencies and accounts	2.4	2.1	2.3	2.8	5.7%	0.3%	2.9	3.0	3.1	3.7%	0.3%
Foreign governments and international organisations	–	–	18.2	18.4	–	1.2%	–	–	–	-100.0%	–
Non-profit institutions	–	6.5	–	19.0	–	0.9%	19.8	20.6	21.2	3.7%	2.4%
Households	1.4	1.6	1.4	–	-100.0%	0.1%	13.0	–	–	–	0.5%
Payments for capital assets	12.7	14.4	7.5	12.4	-0.9%	1.6%	11.2	11.6	12.0	-1.1%	1.3%
Machinery and equipment	12.7	14.4	7.5	12.4	-0.9%	1.6%	11.2	11.6	12.0	-1.1%	1.3%
Payments for financial assets	0.3	0.5	1.2	–	-100.0%	0.1%	–	–	–	–	–
Total	693.1	736.7	702.7	840.2	6.6%	100.0%	828.4	879.2	903.7	2.5%	100.0%
Proportion of total programme expenditure to vote expenditure	1.1%	1.3%	1.1%	1.3%	–	–	1.2%	1.3%	1.3%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	1.4	1.6	1.4	–	-100.0%	0.1%	13.0	–	–	–	0.5%
Employee social benefits	1.4	1.6	1.4	–	-100.0%	0.1%	–	–	–	–	–
Early retirement and voluntary exit programmes	–	–	–	–	–	–	13.0	–	–	–	0.5%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	2.4	2.1	2.3	2.8	5.7%	0.3%	2.9	3.0	3.1	3.7%	0.3%
Health and Welfare Sector	2.4	2.1	2.1	2.8	5.7%	0.3%	2.9	3.0	3.1	3.7%	0.3%
Education and Training Authority	–	–	–	–	–	–	–	–	–	–	–
South African Broadcasting Corporation	–	–	0.1	–	–	–	–	–	–	–	–
Foreign governments and international organisations											
Current	–	–	18.2	18.4	–	1.2%	–	–	–	-100.0%	–
World Health Organisation	–	–	18.2	18.4	–	1.2%	–	–	–	-100.0%	–
Non-profit institutions											
Current	–	6.5	–	19.0	–	0.9%	19.8	20.6	21.2	3.7%	2.4%
Health Systems Trust	–	6.5	–	19.0	–	0.9%	19.8	20.6	21.2	3.7%	2.4%
Provinces and municipalities											
Provincial agencies and funds											
Current	–	–	0.0	–	–	–	–	–	–	–	–
Provincial agencies	–	–	0.0	–	–	–	–	–	–	–	–

Personnel information

Table 18.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number			Cost	Unit cost	
Administration																			
Salary level	417	15	360	282.7	0.8	361	293.6	0.8	370	319.9	0.9	366	338.0	0.9	361	348.0	1.0	-0.0%	100.0%
1 – 6	159	–	137	56.4	0.4	155	65.6	0.4	155	69.0	0.4	148	69.9	0.5	148	73.7	0.5	-1.4%	41.2%
7 – 10	152	–	132	93.9	0.7	132	100.0	0.8	132	105.1	0.8	132	110.8	0.8	130	115.0	0.9	-0.5%	35.9%
11 – 12	48	–	41	57.2	1.4	41	60.9	1.5	51	77.8	1.5	51	82.0	1.6	50	85.2	1.7	7.1%	13.9%
13 – 16	45	4	37	68.0	1.8	31	61.2	2.0	30	62.1	2.1	32	69.3	2.2	30	68.2	2.3	-1.1%	8.4%
Other	13	11	13	7.2	0.6	2	5.9	3.0	2	5.9	3.0	2	5.9	3.0	2	5.9	3.0	–	0.5%

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

2. Rand million.

Programme 2: National Health Insurance

Programme purpose

Achieve universal health coverage by improving the quality and coverage of health services through the development and implementation of policies and health financing reforms.

Objectives

- Expand access to chronic medication by ensuring that 4.3 million stable patients actively receive medication through the central chronic medicine dispensing and distribution programme by March 2029.
- Develop a framework for health provider accreditation for rendering services under the National Health Insurance by March 2028.
- Facilitate the implementation of national health insurance by establishing mechanisms for health technology assessments and determination of health care benefits by the ministerial advisory committee by March 2027.
- Finalise the development of electronic medical records for the primary health care service package by March 2028.

Subprogrammes

- *Programme Management* provides leadership to improve access to high-quality health care services by developing and implementing universal health coverage policies and health financing reform.
- *Health Products Procurement* develops systems to ensure the sustained availability of and equitable access to health products. This is achieved through the development of governance frameworks to support the selection and use of essential medicines and other essential health products, the development of standard treatment guidelines, the administration and management of pharmaceutical tenders, the development of provincial pharmaceutical budget forecasts and the reformation of the health products supply chain.
- *Health Financing and National Health Insurance* designs and tests policies, legislation and frameworks to achieve universal health coverage and inform proposals for national health insurance. It develops health financing reforms, including policies affecting the medical schemes environment; provides technical oversight of the Council for Medical Schemes; manages the direct *national health insurance grant* and the health systems component of the *national health insurance indirect grant*; and implements the single exit price regulations, including the development of policy and implementation initiatives in terms of dispensing and logistical fees. Activities in this subprogramme will increasingly focus on evolving health financing functions such as user and provider management, health care benefits, provider payment, digital health information, risk identification and fraud management.

- *Digital Health System* coordinates, develops and implements digital health systems and solutions for the digitisation of workflow processes in preparation for national health insurance, to improve patient care and service delivery, and to provide data for decision-making and planning for the implementation of national health insurance.

Expenditure trends and estimates

Table 18.8 National Health Insurance expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme Management	10.2	8.2	7.0	9.7	-1.6%	0.7%	9.1	9.5	9.9	0.7%	0.6%
Health Products Procurement	37.3	29.2	44.3	30.7	-6.3%	2.6%	35.5	35.7	36.8	6.2%	2.4%
Health Financing and National Health Insurance	1 309.5	1 375.9	1 111.9	1 383.9	1.9%	96.1%	1 380.2	1 413.0	1 458.4	1.8%	96.3%
Digital Health System	9.1	11.7	5.5	9.0	-0.1%	0.7%	9.5	9.6	9.9	3.1%	0.7%
Total	1 366.1	1 425.1	1 168.7	1 433.3	1.6%	100.0%	1 434.3	1 467.9	1 515.0	1.9%	100.0%
Change to 2025 Budget estimate				–			17.2	(14.0)	(33.4)		
Economic classification											
Current payments	667.8	705.9	669.2	909.6	10.8%	54.7%	904.9	915.6	944.2	1.3%	62.6%
Compensation of employees	48.1	57.9	67.9	104.1	29.4%	5.2%	114.5	117.2	120.8	5.1%	8.0%
Goods and services	619.8	648.0	601.3	805.5	9.1%	49.6%	790.4	798.4	823.4	0.7%	54.6%
of which:						–					–
Advertising	1.5	0.1	34.1	21.3	141.0%	1.1%	22.2	23.1	23.8	3.7%	1.6%
Minor assets	3.1	6.4	2.9	12.1	56.6%	0.5%	12.5	13.0	13.4	3.7%	0.9%
Consultants: Business and advisory services	2.8	0.5	3.8	106.7	234.6%	2.1%	102.3	100.2	103.1	-1.1%	6.9%
Contractors	518.5	386.3	411.2	597.3	4.8%	35.5%	582.5	592.0	610.3	0.7%	40.4%
Agency and support/outsourced services	–	–	–	33.3	–	0.6%	34.7	36.0	37.2	3.7%	2.4%
Travel and subsistence	5.4	9.6	18.2	13.6	36.1%	0.9%	13.5	10.6	12.3	-3.4%	0.8%
Transfers and subsidies	693.9	694.9	456.1	466.7	-12.4%	42.9%	475.5	496.5	513.2	3.2%	33.6%
Provinces and municipalities	693.7	694.7	456.0	466.7	-12.4%	42.9%	475.5	496.5	513.2	3.2%	33.6%
Households	0.2	0.2	0.1	–	-100.0%	0.0%	–	–	–	–	–
Payments for capital assets	4.3	24.4	26.7	57.0	136.5%	2.1%	53.9	55.8	57.5	0.3%	3.8%
Machinery and equipment	4.3	24.4	26.7	57.0	136.5%	2.1%	53.9	55.8	57.5	0.3%	3.8%
Payments for financial assets	–	0.0	16.8	–	–	0.3%	–	–	–	–	–
Total	1 366.1	1 425.1	1 168.7	1 433.3	1.6%	100.0%	1 434.3	1 467.9	1 515.0	1.9%	100.0%
Proportion of total programme expenditure to vote expenditure	2.2%	2.4%	1.9%	2.2%	–	–	2.1%	2.1%	2.1%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.2	0.2	0.1	–	-100.0%	–	–	–	–	–	–
Employee social benefits	0.2	0.2	0.1	–	-100.0%	–	–	–	–	–	–
Provinces and municipalities											
Provincial revenue funds											
Current	693.7	694.7	456.0	466.7	-12.4%	42.9%	475.5	496.5	513.2	3.2%	33.6%
National health insurance grant	693.7	694.7	456.0	466.7	-12.4%	42.9%	475.5	496.5	513.2	3.2%	33.6%

Personnel information

Table 18.9 National Health Insurance personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment																		
		Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
National Health Insurance			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	102	7	83	67.9	0.8	103	91.1	0.9	116	114.5	1.0	113	117.2	1.0	111	120.8	1.1	2.8%	100.0%
1 – 6	11	1	11	3.7	0.3	11	4.0	0.4	11	4.2	0.4	11	4.4	0.4	11	4.7	0.4	–	9.7%
7 – 10	28	5	28	14.5	0.5	28	15.4	0.6	28	16.2	0.6	28	17.1	0.6	28	18.0	0.6	–	24.7%
11 – 12	44	–	29	30.7	1.1	45	46.4	1.0	45	48.8	1.1	43	49.6	1.2	42	51.7	1.2	-1.9%	38.1%
13 – 16	18	–	14	18.9	1.4	18	25.2	1.4	31	45.2	1.5	30	46.1	1.5	29	46.4	1.6	17.6%	26.7%
Other	1	1	1	0.1	0.1	1	0.1	0.1	1	0.1	0.1	1	0.1	0.1	1	0.1	0.1	–	0.9%

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

2. Rand million.

Programme 3: HIV/AIDS, TB and Maternal, Child and Women's Health

Programme purpose

Develop national policies, guidelines, norms and standards, and targets to decrease the burden of disease related to the HIV and tuberculosis epidemics; support the implementation of these; and monitor and evaluate their impact. Develop strategies and implement programmes that minimise maternal and child mortality and morbidity, and optimise good health for children, adolescents and women.

Objectives

- Reduce the risk of women developing cervical cancer by vaccinating 90 per cent of eligible girls aged 9 to 14 against human papillomavirus and expanding screening to 38 districts by March 2028.
- Increase the total number of HIV-positive people accessing antiretroviral treatment from 6 million in March 2026 to 6.4 million in March 2029 by:
 - increasing access to treatment
 - improving health-seeking behaviour among men
 - enhancing paediatric and adolescent HIV care.
- Make progress towards ending TB by 2035 by improving treatment adherence to achieve a drug-susceptible TB treatment success rate of 83 per cent and increasing the number of clients started on TB treatment to 204 705 per year by March 2027.

Subprogrammes

- *Programme Management* ensures that efforts by all stakeholders are harnessed to support the purpose of the programme, and that the efforts and resources of provincial departments of health, development partners, donors, academic and research organisations, and non-governmental and civil society organisations all contribute in a coherent and integrated way.
- *HIV, AIDS and STIs* formulates policy services related to HIV and sexually transmitted infections, and monitors and evaluates these services; and manages and oversees the comprehensive HIV and AIDS component of the *district health programmes grant* implemented by provinces, and the coordination and direction of donor funding for HIV and AIDS.
- *Tuberculosis Management* develops national policies and guidelines for TB services; sets norms and standards and monitors their implementation in line with the vision of eliminating infections, mortality, stigma and discrimination; coordinates and manages the national response to the TB epidemic; and incorporates strategies needed to prevent, diagnose and treat drug-sensitive TB and drug-resistant TB.
- *Women's Maternal and Reproductive Health* develops and monitors policies and guidelines for maternal and women's health services; sets norms and standards for and monitors and evaluates the implementation of these services; and supports the implementation of key initiatives as indicated in the maternal and child health strategic plan and the reports of the ministerial committees on maternal, perinatal and child mortality.
- *Child, Youth and School Health* formulates policy and coordinates, monitors and evaluates child, youth and school health services; manages and oversees the human papillomavirus vaccination programme; coordinates stakeholders outside of the health sector to play key roles in promoting improved health and nutrition for children and young people; supports provincial units responsible for the implementation of policies and guidelines; and focuses on recommendations made by the ministerial committee on morbidity and mortality in children. These are aimed at reducing mortality in children younger than 5 years, increasing the number of HIV-positive children on treatment, strengthening the expanded programme on immunisation, and ensuring that health services are friendly to children and young people.

Expenditure trends and estimates

Table 18.10 HIV/AIDS, TB & Maternal, Child and Women's Health 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme Management	19.4	3.1	4.0	8.1	-25.2%	0.0%	4.8	6.9	7.2	-4.1%	0.0%
HIV, AIDS and STIs	24 505.6	23 342.0	25 186.0	25 929.5	1.9%	99.7%	26 385.0	27 491.1	28 383.8	3.1%	99.7%
Tuberculosis Management	24.2	28.8	26.3	33.1	11.0%	0.1%	32.8	30.5	31.4	-1.7%	0.1%
Women's Maternal and Reproductive Health	12.8	14.0	10.0	19.6	15.0%	0.1%	17.4	18.3	19.0	-1.0%	0.1%
Child, Youth and School Health	21.9	24.9	23.5	29.0	9.8%	0.1%	30.3	31.7	32.7	4.0%	0.1%
Total	24 583.9	23 412.8	25 249.7	26 019.3	1.9%	100.0%	26 470.3	27 578.5	28 474.1	3.1%	100.0%
Change to 2025 Budget estimate				–			(127.3)	(218.0)	(570.2)		
Economic classification											
Current payments	243.6	260.3	309.6	291.7	6.2%	1.1%	258.6	254.0	260.7	-3.7%	0.9%
Compensation of employees	72.1	71.4	87.7	92.4	8.6%	0.3%	95.8	98.5	101.7	3.2%	0.4%
Goods and services	171.5	189.0	221.8	199.3	5.1%	0.8%	162.9	155.5	159.0	-7.2%	0.6%
of which:											
Consultants: Business and advisory services	33.5	24.1	22.5	30.7	-2.9%	0.1%	35.8	27.7	28.6	-2.3%	0.1%
Contractors	2.9	1.2	–	4.6	17.0%	0.0%	4.8	5.0	5.1	3.7%	0.0%
Fleet services (including government motor transport)	4.0	5.7	5.1	10.8	38.8%	0.0%	12.5	11.7	12.1	3.8%	0.0%
Inventory: Medical supplies	33.0	32.5	28.0	67.8	27.2%	0.2%	21.1	19.7	19.1	-34.5%	0.1%
Travel and subsistence	13.9	16.9	15.2	19.4	11.7%	0.1%	21.3	21.1	21.7	3.8%	0.1%
Operating payments	69.3	87.8	83.8	58.8	-5.4%	0.3%	60.1	62.5	64.4	3.1%	0.2%
Transfers and subsidies	24 340.2	23 151.9	24 935.1	25 726.6	1.9%	98.9%	26 210.6	27 323.5	28 212.2	3.1%	99.1%
Provinces and municipalities	24 134.5	22 934.6	24 724.4	25 517.8	1.9%	98.0%	25 998.2	27 097.4	27 979.2	3.1%	98.2%
Departmental agencies and accounts	–	–	0.0	–	–	0.0%	–	–	–	–	–
Non-profit institutions	205.2	216.8	210.6	208.8	0.6%	0.8%	212.4	226.0	233.1	3.7%	0.8%
Households	0.5	0.5	0.1	–	-100.0%	0.0%	–	–	–	–	–
Payments for capital assets	–	0.3	3.9	1.0	–	0.0%	1.0	1.1	1.1	3.7%	0.0%
Machinery and equipment	–	0.3	3.9	1.0	–	0.0%	1.0	1.1	1.1	3.7%	0.0%
Payments for financial assets	0.1	0.2	1.1	–	-100.0%	0.0%	–	–	–	–	–
Total	24 583.9	23 412.8	25 249.7	26 019.3	1.9%	100.0%	26 470.3	27 578.5	28 474.1	3.1%	100.0%
Proportion of total programme expenditure to vote expenditure	39.1%	40.2%	40.8%	39.5%	–	–	39.6%	39.5%	39.5%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.4	0.5	0.1	–	-100.0%	–	–	–	–	–	–
Employee social benefits	0.4	0.5	0.1	–	-100.0%	–	–	–	–	–	–
Other transfers to households											
Current	0.1	0.0	–	–	-100.0%	–	–	–	–	–	–
Employee social benefits	0.1	0.0	–	–	-100.0%	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	–	–	0.0	–	–	–	–	–	–	–	–
South African Broadcasting Corporation	–	–	0.0	–	–	–	–	–	–	–	–
Non-profit institutions											
Current	205.2	216.8	210.6	208.8	0.6%	0.8%	212.4	226.0	233.1	3.7%	0.8%
Non-governmental organisations: LifeLine	28.9	29.0	27.3	27.3	-1.9%	0.1%	28.5	29.6	30.6	3.8%	0.1%
Non-governmental organisations: loveLife	64.3	64.6	63.0	62.8	-0.8%	0.3%	60.5	68.3	70.4	3.9%	0.2%
Non-governmental organisations: Soul City	25.1	25.2	24.3	24.4	-0.9%	0.1%	25.4	26.5	27.3	3.8%	0.1%
Non-governmental organisations: HIV and AIDS	67.5	67.8	64.8	62.3	-2.7%	0.3%	65.1	67.9	70.0	4.0%	0.2%
South African National AIDS Council	19.4	30.2	31.1	32.1	18.3%	0.1%	32.9	33.8	34.8	2.8%	0.1%
Provinces and municipalities											
Provincial revenue funds											
Current	24 134.5	22 934.6	24 724.4	25 517.8	1.9%	98.0%	25 998.2	27 097.4	27 979.2	3.1%	98.2%
District health programmes grant: Comprehensive HIV and AIDS component	24 134.5	22 934.6	24 724.4	25 517.8	1.9%	98.0%	25 998.2	27 097.4	27 979.2	3.1%	98.2%

Personnel information

Table 18.11 HIV/AIDS, TB & Maternal, Child and Women's Health personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29				
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
HIV/AIDS, TB & Maternal, Child and Women's Health																			
Salary level	182	1	152	87.7	0.6	152	92.4	0.6	151	95.8	0.6	148	98.5	0.7	144	101.7	0.7	-1.7%	100.0%
1 – 6	20	–	19	5.1	0.3	20	5.7	0.3	20	6.0	0.3	20	6.3	0.3	20	6.7	0.3	–	13.5%
7 – 10	92	–	77	33.5	0.4	77	35.7	0.5	77	37.5	0.5	77	39.6	0.5	73	39.5	0.5	-1.7%	51.3%
11 – 12	45	–	36	30.6	0.9	36	32.6	0.9	36	34.3	1.0	33	33.7	1.0	33	35.6	1.1	-2.5%	23.2%
13 – 16	24	–	19	18.3	1.0	18	18.3	1.0	17	17.8	1.1	17	18.8	1.1	17	19.8	1.2	-2.5%	11.3%
Other	1	1	1	0.1	0.1	1	0.1	0.1	1	0.1	0.1	1	0.1	0.1	1	0.1	0.1	–	0.7%

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

2. Rand million.

Programme 4: Primary Health Care

Programme purpose

Develop and oversee the implementation of legislation, policies, systems, norms and standards for a uniform district health system, environmental and port health services, communicable and non-communicable disease control, health promotion and improved nutrition.

Objectives

- Improve the quality of care at primary health care facilities by ensuring that 2 800 of these qualify as ideal clinics each year by March 2029.
- Ensure continuity of care by ensuring that community health workers conduct 20 million household visits per year by March 2028.
- Reduce premature mortality from non-communicable diseases by conducting 37 million screenings for elevated blood glucose and 39 million screenings for elevated blood pressure by March 2029.
- Facilitate the integration of mental health in primary health care by ensuring that 50 per cent of community health centres have at least 1 mental health care provider by March 2028.
- Strengthen environmental health services by assessing all metropolitan and district municipalities for compliance with national environmental health norms and standards by 2027.
- Support the effective implementation of the national strategic plan on malaria elimination over the medium term by:
 - ensuring indoor residual insecticide spray coverage of at least 95 per cent of households in malaria-endemic municipalities
 - conducting information and communication campaigns on malaria prevention
 - investigating and classifying confirmed cases within 72 hours.

Subprogrammes

- *Programme Management* supports and provides leadership for the development and implementation of legislation, policies, systems, norms and standards for a uniform district health system, and emergency, environmental and port health systems.
- *District Health Services* promotes, coordinates and institutionalises the district health system; integrates programme implementation using the primary health care approach by improving the quality of care; coordinates the traditional medicine programme; and manages the district health component of the *district health programmes grant*.

- *Environmental Health and Communicable Diseases* coordinates environmental and municipal health services, including port health, in line with international health regulations; supports provinces and municipalities in disease control, surveillance and emergency preparedness; and implements targeted programmes for malaria, influenza and other communicable diseases.
- *Non-communicable Diseases* establishes policy, legislation and guidelines, and assists provinces in implementing and monitoring services for chronic non-communicable diseases. This includes disability and rehabilitation – including for older people – eye health, palliative care, mental health and substance abuse, and forensic mental health.
- *Health Promotion, Nutrition and Oral Health* formulates and monitors policies, guidelines, norms and standards for health promotion and nutrition, focusing on TB, HIV and AIDS, maternal and child mortality, non-communicable diseases, and violence. This subprogramme implements the health-promotion strategy of reducing risk factors for diseases, and promotes an integrated approach to working towards an optimal nutritional status for all South Africans.

Expenditure trends and estimates

Table 18.12 Primary Health Care expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme Management	4.5	3.9	2.8	7.1	16.4%	0.1%	5.3	5.6	5.8	-6.5%	0.1%
District Health Services	4 906.4	2 947.6	3 253.5	3 430.7	-11.2%	85.8%	3 571.1	3 713.8	3 829.2	3.7%	94.2%
Environmental Health and Communicable Diseases	1 607.9	174.1	80.4	103.6	-59.9%	11.6%	89.2	93.6	97.0	-2.2%	2.4%
Non-communicable Diseases	57.0	68.0	72.0	96.4	19.2%	1.7%	35.7	97.1	100.1	1.3%	2.0%
Health Promotion and Nutrition	30.0	31.1	31.4	34.2	4.4%	0.7%	76.3	37.3	38.4	4.0%	1.3%
Total	6 605.8	3 224.8	3 440.1	3 672.0	-17.8%	100.0%	3 777.4	3 947.3	4 070.6	3.5%	100.0%
Change to 2025				–			(55.6)	(59.1)	(115.7)		
Budget estimate											
Economic classification											
Current payments	1 710.3	284.4	178.8	251.5	-47.2%	14.3%	221.5	243.4	251.8	–	6.1%
Compensation of employees	269.5	83.8	84.8	118.9	-23.9%	3.3%	102.5	108.8	112.8	-1.7%	2.7%
Goods and services	1 440.7	200.6	94.0	132.6	-54.8%	11.0%	119.0	134.6	139.0	1.6%	3.3%
of which:											
Advertising	0.5	3.0	11.1	8.0	153.4%	0.1%	12.9	11.2	11.5	13.1%	0.3%
Consultants: Business and advisory services	29.3	11.8	33.8	91.7	46.3%	1.0%	23.7	13.2	13.6	-47.0%	0.4%
Agency and support/outsource services	5.2	11.3	–	0.7	-48.8%	0.1%	3.0	20.7	21.4	212.6%	0.4%
Inventory: Medicine	1 310.4	1.5	–	5.5	-83.9%	7.8%	42.7	44.5	45.8	102.8%	1.1%
Travel and subsistence	12.3	19.8	16.0	16.8	11.0%	0.4%	13.4	21.1	21.9	9.3%	0.5%
Venues and facilities	2.4	14.0	12.3	1.5	-14.4%	0.2%	5.6	5.8	6.0	57.6%	0.1%
Transfers and subsidies	4 892.8	2 937.0	3 242.8	3 415.8	-11.3%	85.5%	3 554.6	3 696.5	3 811.4	3.7%	93.8%
Provinces and municipalities	4 888.6	2 931.3	3 238.3	3 411.5	-11.3%	85.4%	3 551.0	3 692.7	3 807.5	3.7%	93.7%
Non-profit institutions	3.2	3.2	3.4	3.5	3.1%	0.1%	3.7	3.8	3.9	3.7%	0.1%
Households	1.0	2.5	1.1	0.8	-7.3%	0.0%	–	–	–	-100.0%	–
Payments for capital assets	2.6	3.5	3.7	4.7	21.3%	0.1%	1.3	7.4	7.4	16.9%	0.1%
Machinery and equipment	2.6	3.5	3.7	4.7	21.3%	0.1%	1.3	7.4	7.4	16.9%	0.1%
Payments for financial assets	0.1	0.0	14.8	–	-100.0%	0.1%	–	–	–	–	–
Total	6 605.8	3 224.8	3 440.1	3 672.0	-17.8%	100.0%	3 777.4	3 947.3	4 070.6	3.5%	100.0%
Proportion of total programme expenditure to vote expenditure	10.5%	5.5%	5.6%	5.6%	–	–	5.6%	5.7%	5.7%	–	–

Table 18.12 Primary Health Care expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	1.0	2.1	0.7	–	-100.0%	–	–	–	–	–	–
Employee social benefits	1.0	2.1	0.7	–	-100.0%	–	–	–	–	–	–
Other transfers to households											
Current	–	0.3	0.4	0.8	–	–	–	–	–	-100.0%	–
Other transfers to households	–	0.3	0.4	0.8	–	–	–	–	–	-100.0%	–
Non-profit institutions											
Current	3.2	3.2	3.4	3.5	3.1%	0.1%	3.7	3.8	3.9	3.7%	0.1%
South African Renal Registry	0.5	0.5	0.5	0.5	3.1%	–	0.5	0.5	0.6	3.7%	0.0%
National Council Against Smoking	1.2	1.2	1.2	1.3	3.1%	–	1.3	1.4	1.4	3.7%	0.0%
South African Federation for Mental Health	0.5	0.5	0.5	0.5	3.1%	–	0.6	0.6	0.6	3.7%	0.0%
South African National Council for the Blind	1.1	1.1	1.1	1.2	3.1%	–	1.2	1.3	1.3	3.7%	0.0%
Provinces and municipalities											
Provincial revenue funds											
Current	4 888.6	2 931.3	3 238.3	3 411.5	-11.3%	85.4%	3 551.0	3 692.7	3 807.5	3.7%	93.7%
District health programmes grant: District health component	4 888.6	2 931.3	3 238.3	3 411.5	-11.3%	85.4%	3 551.0	3 692.7	3 807.5	3.7%	93.7%

Personnel information

Table 18.13 Primary Health Care personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual		Revised estimate		Medium-term expenditure estimate													
		2024/25		2025/26		2026/27			2027/28			2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
Primary Health Care			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	80	13	68	84.8	1.2	82	107.9	1.3	77	102.5	1.3	85	108.8	1.3	84	112.8	1.3	0.9%	100.0%
1 – 6	10	–	8	5.0	0.6	11	7.2	0.7	11	7.5	0.7	19	8.7	0.5	19	9.2	0.5	19.8%	19.8%
7 – 10	31	–	26	27.7	1.1	31	34.7	1.1	31	36.5	1.2	31	38.5	1.2	31	40.6	1.3	–	37.8%
11 – 12	20	3	16	29.0	1.8	21	39.2	1.9	20	39.6	2.0	20	41.7	2.1	19	42.1	2.2	-3.0%	24.0%
13 – 16	9	–	8	19.6	2.5	9	23.0	2.6	5	14.9	2.9	5	15.7	3.1	5	16.6	3.2	-17.0%	6.3%
Other	10	10	10	3.5	0.3	10	3.7	0.4	10	3.9	0.4	10	4.1	0.4	10	4.3	0.4	–	12.2%

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

2. Rand million.

Programme 5: Hospital Systems

Programme purpose

Develop national policies and plans for all levels of hospital services to strengthen the referral system and facilitate the improvement of hospitals and emergency medical services. Ensure that the planning, coordination, delivery and oversight of health infrastructure meet the country's health needs.

Objectives

- Align the classification of hospitals with the resources available for services by facilitating the amendments to the regulations relating to categories of hospitals for implementation by provinces by 2027/28.
- Enable improvements in the quality and safety of care in hospitals by implementing the national clinical governance policy by March 2028.
- Improve the financing and delivery of health care infrastructure over the medium term by constructing or revitalising 50 primary health care facilities and 60 hospitals, and maintaining, repairing or refurbishing 550 public health facilities per year.

Subprogrammes

- *Programme Management* supports and provides leadership for the development of national policy on hospital services, including the management of health facility infrastructure and hospital systems.
- *Health Facilities Infrastructure Management* coordinates and funds health care infrastructure to enable provinces to plan, manage, modernise, rationalise and transform infrastructure, health technology and hospital management, and improve the quality of care. This subprogramme also manages the direct *health facility revitalisation grant* and the health facility revitalisation component of the *national health insurance indirect grant*.
- *Hospital Systems* focuses on the modernised and reconfigured provision of tertiary hospital services, identifies tertiary and regional hospitals to serve as centres of excellence for disseminating best practices as they pertain to quality improvements, and manages the *national tertiary services grant*.
- *Emergency Medical Services* improves the governance, management and functioning of emergency medical services by formulating policies, guidelines, norms and standards; strengthens the capacity and skills of emergency medical services personnel; identifies needs and service gaps; and provides oversight to emergency medical services in provinces.

Expenditure trends and estimates

Table 18.14 Hospital Systems expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Programme Management	2.0	3.2	3.1	7.1	53.6%	0.0%	3.9	4.2	4.5	-14.3%	0.0%
Health Facilities Infrastructure Management	7 882.6	8 096.0	8 584.6	10 113.0	8.7%	36.7%	9 487.5	9 956.8	10 224.6	0.4%	36.2%
Hospital Systems	14 313.9	14 031.6	15 273.0	16 006.5	3.8%	63.2%	16 712.8	17 423.8	17 993.6	4.0%	63.7%
Emergency Medical Services	9.1	11.3	11.3	8.9	-0.8%	0.0%	14.3	13.2	13.5	15.0%	0.1%
Total	22 207.5	22 142.1	23 872.0	26 135.5	5.6%	100.0%	26 218.5	27 398.0	28 236.1	2.6%	100.0%
Change to 2025 Budget estimate				–			87.2	(143.5)	(541.8)		
Economic classification											
Current payments	183.5	127.7	91.7	163.9	-3.7%	0.6%	98.2	105.5	108.7	-12.8%	0.4%
Compensation of employees	29.3	34.3	37.1	39.2	10.2%	0.1%	45.0	46.8	48.2	7.1%	0.2%
Goods and services	154.3	93.4	54.6	124.7	-6.8%	0.5%	53.2	58.7	60.5	-21.4%	0.2%
of which:											
Minor assets	0.0	1.1	0.2	4.8	1237.1%	0.0%	5.0	5.2	5.3	3.7%	0.0%
Consultants: Business and advisory services	149.6	86.4	47.4	79.2	-19.1%	0.4%	9.8	10.2	10.5	-49.0%	0.0%
Contractors	–	–	0.1	1.9	–	0.0%	2.0	2.1	2.2	3.7%	0.0%
Fleet services (including government motor transport)	0.9	1.0	0.4	1.9	25.6%	0.0%	1.9	1.9	2.0	2.1%	0.0%
Consumable supplies	–	0.0	0.0	21.6	–	0.0%	17.5	23.2	24.0	3.5%	0.1%
Travel and subsistence	3.0	4.0	5.3	12.8	61.6%	0.0%	14.2	13.1	13.5	1.8%	0.0%
Transfers and subsidies	21 086.2	20 704.0	22 422.3	23 563.5	3.8%	93.0%	24 416.9	25 587.0	26 369.0	3.8%	93.3%
Provinces and municipalities	21 085.6	20 703.8	22 422.1	23 563.5	3.8%	93.0%	24 416.9	25 587.0	26 369.0	3.8%	93.3%
Departmental agencies and accounts	–	–	0.0	–	–	0.0%	–	–	–	–	–
Households	0.6	0.2	0.1	–	-100.0%	0.0%	–	–	–	–	–
Payments for capital assets	937.8	1 310.5	1 358.0	2 408.1	36.9%	6.4%	1 703.4	1 705.5	1 758.5	-9.9%	6.3%
Buildings and other fixed structures	930.3	1 259.8	1 357.0	2 323.1	35.7%	6.2%	1 615.0	1 613.6	1 663.7	-10.5%	6.0%
Machinery and equipment	7.5	50.7	0.9	85.0	124.5%	0.2%	88.4	92.0	94.8	3.7%	0.3%
Total	22 207.5	22 142.1	23 872.0	26 135.5	5.6%	100.0%	26 218.5	27 398.0	28 236.1	2.6%	100.0%
Proportion of total programme expenditure to vote expenditure	35.3%	38.0%	38.6%	39.6%	–	–	39.2%	39.3%	39.2%	–	–

Table 18.14 Hospital Systems expenditure trends and estimates by subprogramme and economic classification (continued)

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	0.6	0.2	0.1	–	-100.0%	–	–	–	–	–	–
Employee social benefits	0.6	0.2	0.1	–	-100.0%	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	–	–	0.0	–	–	–	–	–	–	–	–
Com: Licences	–	–	0.0	–	–	–	–	–	–	–	–
Provinces and municipalities											
Provincial revenue funds											
Current	14 306.1	14 023.9	15 263.8	15 994.9	3.8%	63.2%	16 699.8	17 410.3	17 979.6	4.0%	63.6%
National tertiary services grant	14 306.1	14 023.9	15 263.8	15 994.9	3.8%	63.2%	16 699.8	17 410.3	17 979.6	4.0%	63.6%
Capital	6 779.5	6 679.9	7 158.3	7 568.5	3.7%	29.9%	7 717.1	8 176.7	8 389.3	3.5%	29.7%
Health facility revitalisation grant	6 779.5	6 679.9	7 158.3	7 568.5	3.7%	29.9%	7 717.1	8 176.7	8 389.3	3.5%	29.7%

Personnel information

Table 18.15 Hospital Systems personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate							
			2024/25			2025/26			2026/27		2027/28		2028/29			
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Hospital Systems																
Salary level	33	—	31	37.1	1.2	31	39.2	1.3	69	45.0	0.6	69	46.8	0.7	30.6%	100.0%
1 – 6	5	—	5	2.5	0.5	5	2.6	0.5	44	6.6	0.2	44	6.7	0.2	105.8%	63.0%
7 – 10	9	—	8	6.0	0.8	8	6.4	0.8	8	6.7	0.8	8	7.1	0.9	—	11.6%
11 – 12	9	—	8	10.9	1.4	8	11.4	1.5	8	12.0	1.5	8	12.7	1.6	—	11.4%
13 – 16	10	—	10	17.7	1.8	10	18.7	1.9	10	19.7	2.0	10	20.4	2.1	-2.4%	14.0%

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

2. Rand million.

Programme 6: Health System Governance and Human Resources

Programme purpose

Develop policies and systems for the planning, managing and training of health sector human resources, and for planning, monitoring, evaluation and research in the sector. Provide oversight to all public entities in the sector and statutory health professional councils in South Africa.

Objectives

- Ensure the continuity of governance oversight in health public entities and statutory health councils by ensuring the timeous appointment of boards by the minister and appointing 2 boards by March 2027 and 4 boards by March 2029.
- Strengthen the governance of health public entities by monitoring audit action plans for those with material findings over the medium term.
- Promote the equitable distribution of health professionals in district hospitals by facilitating the implementation of the framework for multidisciplinary teams in 179 district hospitals by March 2029.

Subprogrammes

- *Programme Management* supports and provides leadership for health workforce programmes and key governance functions such as planning and monitoring, public entity oversight and forensic chemistry laboratories.

- *Policy and Planning* provides advisory and strategic technical assistance on policy and for planning, coordinates the planning system of the health sector, and supports policy analysis and implementation.
- *Public Entities Management* supports the executive authority's oversight function and provides guidance to health entities and statutory councils that fall within the mandate of health legislation with regards to planning and budget procedures, performance and financial reporting, remuneration, governance and accountability.
- *Nursing Services* develops and monitors the implementation of a policy framework for the development of required nursing skills and capacity to deliver effective nursing services.
- *Human Resources for Health* is responsible for the medium- to long-term development and management of the public health sector workforce. This entails facilitating the implementation of the national human resources for health strategy, developing capacity in the health workforce for sustainable service delivery, coordinating transversal human resources management policies, providing in-service training for health workers, and managing the *human resources and training grant*.

Expenditure trends and estimates

Table 18.16 Health System Governance and Human Resources expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Programme Management	4.3	5.0	4.8	8.8	27.0%	0.1%	6.2	6.6	6.9	-7.7%	0.1%
Policy and Planning	11.2	5.5	8.4	7.8	-11.5%	0.1%	8.1	8.5	8.8	4.0%	0.1%
Public Entities Management	1 937.0	1 848.7	1 885.4	2 125.7	3.1%	25.9%	2 213.0	2 296.1	2 370.8	3.7%	27.0%
Nursing Services	19.0	10.2	9.7	10.8	-17.1%	0.2%	11.3	11.8	12.2	4.0%	0.1%
Human Resources for Health	5 468.1	5 501.2	5 540.2	5 671.8	1.2%	73.7%	5 942.6	6 199.8	6 411.1	4.2%	72.7%
Total	7 439.7	7 370.6	7 448.6	7 824.9	1.7%	100.0%	8 181.3	8 522.8	8 809.8	4.0%	100.0%
Change to 2025				–			144.2	120.4	30.3		
Budget estimate											
Economic classification											
Current payments	120.1	115.0	132.5	138.8	4.9%	1.7%	167.3	161.3	166.0	6.1%	1.9%
Compensation of employees	81.4	77.2	79.0	95.1	5.3%	1.1%	101.7	106.0	109.2	4.7%	1.2%
Goods and services	38.7	37.8	53.5	43.8	4.1%	0.6%	65.5	55.3	56.8	9.1%	0.7%
of which:											
Audit costs: External	3.3	2.3	2.2	3.1	-2.3%	0.0%	3.2	3.3	3.4	3.7%	0.0%
Consultants: Business and advisory services	5.2	7.0	9.5	4.3	-6.2%	0.1%	8.8	4.7	4.9	4.1%	0.1%
Contractors	1.8	2.8	2.7	4.2	33.3%	0.0%	2.4	4.6	4.7	4.1%	0.0%
Agency and support/outsourced services	8.4	–	1.6	6.4	-9.0%	0.1%	14.8	8.5	8.7	11.2%	0.1%
Fleet services (including government motor transport)	1.3	2.0	2.1	3.0	31.4%	0.0%	3.2	3.3	3.4	4.0%	0.0%
Travel and subsistence	9.4	11.6	23.7	7.2	-8.3%	0.2%	16.0	13.0	13.3	22.4%	0.2%
Transfers and subsidies	7 317.4	7 254.0	7 312.2	7 677.5	1.6%	98.3%	8 009.5	8 356.7	8 638.7	4.0%	98.0%
Provinces and municipalities	5 449.1	5 479.0	5 517.1	5 649.9	1.2%	73.4%	5 909.0	6 174.0	6 384.6	4.2%	72.4%
Departmental agencies and accounts	1 867.3	1 774.3	1 794.5	2 027.5	2.8%	24.8%	2 100.5	2 182.8	2 254.2	3.6%	25.6%
Households	1.0	0.7	0.6	–	-100.0%	0.0%	–	–	–	–	–
Payments for capital assets	1.4	1.5	0.8	8.6	81.4%	0.0%	4.5	4.8	5.0	-16.2%	0.1%
Buildings and other fixed structures	–	0.0	–	0.1	–	0.0%	–	–	–	-100.0%	–
Machinery and equipment	1.4	1.5	0.8	8.5	81.0%	0.0%	4.5	4.8	5.0	-16.0%	0.1%
Payments for financial assets	0.7	0.1	3.0	–	-100.0%	0.0%	–	–	–	–	–
Total	7 439.7	7 370.6	7 448.6	7 824.9	1.7%	100.0%	8 181.3	8 522.8	8 809.8	4.0%	100.0%
Proportion of total programme expenditure to vote expenditure	11.8%	12.6%	12.0%	11.9%	–	–	12.2%	12.2%	12.2%	–	–

Table 18.16 Health System Governance and Human Resources expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	1.0	0.7	0.6	–	-100.0%	–	–	–	–	–	–
Employee social benefits	1.0	0.7	0.6	–	-100.0%	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	1 865.8	1 772.5	1 790.1	2 025.7	2.8%	24.8%	2 098.5	2 180.7	2 252.0	3.6%	25.6%
National Health Laboratory Service	772.5	706.4	598.8	636.4	-6.3%	9.0%	665.3	693.2	714.7	3.9%	8.1%
Office of Health Standards Compliance	157.5	161.5	181.6	191.7	6.8%	2.3%	206.0	214.9	222.4	5.1%	2.5%
South African Medical Research Council	779.5	760.1	833.5	1 013.9	9.2%	11.3%	1 039.0	1 104.1	1 141.3	4.0%	12.9%
Council for Medical Schemes	6.3	6.5	6.2	6.3	0.3%	0.1%	6.6	6.8	7.1	3.7%	0.1%
South African Health Products Regulatory Authority	150.0	137.9	143.5	149.3	-0.1%	1.9%	155.4	161.6	166.6	3.7%	1.9%
South African Medical Research Council: Social Impact Bond	–	–	26.3	28.0	–	0.2%	26.1	–	–	-100.0%	0.1%
South African Broadcasting Corporation	–	–	0.1	–	–	–	–	–	–	–	–
Social security funds											
Current	1.5	1.7	4.5	1.9	7.0%	–	2.0	2.0	2.1	3.7%	0.0%
Mines and Works Compensation Fund	1.5	1.7	4.5	1.9	7.0%	–	2.0	2.0	2.1	3.7%	0.0%
Provinces and municipalities											
Provincial revenue funds											
Current	5 449.1	5 479.0	5 517.1	5 649.9	1.2%	73.4%	5 909.0	6 174.0	6 384.6	4.2%	72.4%
Human resources and training grant	5 449.1	5 479.0	5 517.1	5 649.9	1.2%	73.4%	5 909.0	6 174.0	6 384.6	4.2%	72.4%

Personnel information

Table 18.17 Health System Governance and Human Resources personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			Number	Cost	Unit cost
Health System Governance and Human Resources																			
Salary level	168	—	147	79.0	0.5	165	95.1	0.6	167	101.7	0.6	166	106.0	0.6	164	109.2	0.7	-0.3%	100.0%
1 – 6	64	—	61	17.5	0.3	64	19.4	0.3	64	20.4	0.3	64	21.5	0.3	64	22.7	0.4	—	38.7%
7 – 10	60	—	50	24.0	0.5	59	30.3	0.5	59	31.9	0.5	59	33.6	0.6	59	35.4	0.6	—	35.7%
11 – 12	22	—	15	13.1	0.9	20	18.4	0.9	22	21.1	1.0	22	22.3	1.0	21	22.3	1.1	1.0%	12.9%
13 – 16	22	—	21	24.4	1.2	22	26.9	1.2	22	28.3	1.3	21	28.6	1.4	20	28.7	1.4	-3.2%	12.7%

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

2. Rand million.

Entities

Council for Medical Schemes

Selected performance indicators

Table 18.18 Council for Medical Schemes performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of broker and broker organisation applications accredited within 30 working days per quarter on receipt of complete information per year	Regulation	Improved access to affordable and quality health care	86.5% (4 585/ 5 301)	88.4% (4 761/ 5 386)	94.1% (4 456/ 4 736)	85%	85%	85%	85%
Percentage of interim rule amendments processed within 14 working days of receipt of all information per year	Regulation		82.2% (46/56)	70.4% (38/54)	85.7% (48/56)	80%	80%	80%	80%
Percentage of annual rule amendments processed before 31 December of each year per year	Regulation		97.1% (67/69)	100% (69)	100% (68)	95%	95%	95%	95%
Percentage of governance interventions implemented during the period per year	Regulation		100% 18	97% (37/38)	96% (26/27)	80%	100%	100%	100%
Number of research projects and support projects published per year in support of the national health policy	Policy, research and monitoring		17	17	16	12	12	12	12

Entity overview

The Council for Medical Schemes is a statutory regulatory authority established in terms of the Medical Schemes Act (1998) to regulate and supervise the medical schemes industry. In fulfilling its mandate, the council oversees and coordinates the operations of medical schemes, facilitates the collection and dissemination of information on private health care, and provides technical and policy advice to the Minister of Health on matters relating to medical schemes.

Over the MTEF period, the council will focus on continuing to provide regulatory oversight and guidance to medical schemes on compliance, governance, benefit design and member protection while contributing to broader health system reforms aimed at advancing universal health coverage through the implementation of national health insurance. Key deliverables over the period ahead include the development of an alternative funding model in 2026/27 to increase the council's revenue. This will enable the council to cover its operational costs, support the effective execution of its regulatory mandate and facilitate the overhaul of its ICT infrastructure through investments in enterprise resource planning solutions.

Total expenditure is projected to increase at an average annual rate of 5.1 per cent, from R236.3 million in 2025/26 to R274 million in 2028/29. The council expects to derive 94.8 per cent (R758.7 million) of its revenue over the medium term from levy income collected from medical schemes. Transfers from the department are set to account for 2.6 per cent (R20.5 million) of revenue over the MTEF period.

Programmes/Objectives/Activities

Table 18.19 Council for Medical Schemes expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	103.1	123.8	152.7	135.6	9.6%	59.2%	139.4	145.6	153.4	4.2%	56.1%
Strategy, performance and risk	2.1	2.2	1.5	—	-100.0%	0.7%	—	—	—	—	—
Regulation	37.0	44.1	48.6	52.0	12.0%	20.9%	55.0	58.1	61.2	5.6%	22.3%
Policy, Research and Monitoring	8.4	13.8	15.7	15.7	23.3%	6.2%	17.1	17.9	18.9	6.3%	6.9%
Member protection	22.0	26.7	32.1	32.9	14.3%	13.1%	36.6	38.4	40.5	7.2%	14.8%
Total	172.5	210.7	250.6	236.3	11.0%	100.0%	248.1	260.0	274.0	5.1%	100.0%

Statements of financial performance, cash flow and financial position

Table 18.20 Council for Medical Schemes statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Revenue											
Non-tax revenue	194.6	209.2	220.5	244.0	7.8%	97.1%	244.2	259.4	276.0	4.2%	97.4%
Sale of goods and services other than capital assets	188.4	199.8	211.3	223.4	5.8%	92.0%	237.5	252.5	268.7	6.4%	94.8%
Other non-tax revenue	6.2	9.4	9.3	20.6	49.0%	5.1%	6.7	7.0	7.3	-29.3%	2.6%
Transfers received	6.5	6.9	6.4	6.3	-1.0%	2.9%	6.6	6.8	7.1	3.7%	2.6%
Total revenue	201.1	216.0	226.9	250.3	7.6%	100.0%	250.8	266.3	283.0	4.2%	100.0%
Expenses											
Current expenses	172.5	210.7	240.0	236.3	11.0%	98.8%	248.1	260.0	274.0	5.1%	100.0%
Compensation of employees	117.2	137.2	157.5	170.9	13.4%	67.0%	182.2	191.8	202.1	5.8%	73.7%
Goods and services	52.9	69.4	80.0	65.2	7.2%	30.7%	65.8	68.0	71.7	3.2%	26.3%
Depreciation	2.4	4.0	2.4	—	-100.0%	1.0%	—	—	—	—	—
Interest, dividends and rent on land	—	0.1	0.1	0.2	—	—	0.2	0.2	0.2	3.1%	0.1%
Transfers and subsidies	—	—	10.6	—	—	1.2%	—	—	—	—	—
Total expenses	172.5	210.7	250.6	236.3	11.0%	100.0%	248.1	260.0	274.0	5.1%	100.0%
Surplus/(Deficit)	28.6	5.4	(23.7)	14.0	-21.2%		2.7	6.3	9.1	-13.4%	
Cash flow statement											
Cash flow from operating activities	35.1	9.7	(18.9)	2.2	-60.2%	100.0%	2.7	6.3	9.1	60.1%	100.0%
Receipts											
Non-tax receipts	193.6	209.3	219.0	232.4	6.3%	97.0%	244.2	259.4	276.0	5.9%	97.4%
Sales of goods and services other than capital assets	188.1	199.9	209.9	223.4	5.9%	93.3%	237.5	252.5	268.7	6.4%	94.8%
Other tax receipts	5.6	9.4	9.1	9.0	17.5%	3.8%	6.7	7.0	7.3	-6.9%	2.6%
Transfers received	6.5	6.9	6.4	6.3	-1.0%	3.0%	6.6	6.8	7.1	3.7%	2.6%
Total receipts	200.1	216.1	225.4	238.7	6.1%	100.0%	250.8	266.3	283.0	5.8%	100.0%
Payment											
Current payments	165.0	206.5	233.7	236.5	12.7%	98.8%	248.1	260.0	274.0	5.0%	100.0%
Compensation of employees	112.1	141.6	158.0	170.9	15.1%	68.4%	182.2	191.8	202.1	5.8%	73.7%
Goods and services	52.9	64.7	75.6	65.4	7.3%	30.4%	65.8	68.0	71.7	3.1%	26.3%
Interest and rent on land	—	0.1	0.1	0.2	—	—	0.2	0.2	0.2	3.1%	0.1%
Transfers and subsidies	—	—	10.6	—	—	1.2%	—	—	—	—	—
Total payments	165.0	206.5	244.3	236.5	12.7%	100.0%	248.1	260.0	274.0	5.0%	100.0%
Net cash flow from investing activities	(1.5)	(2.0)	(0.5)	(14.0)	112.6%	100.0%	(2.7)	(6.3)	(9.1)	-13.4%	100.0%
Acquisition of property, plant, equipment and intangible assets	(1.3)	(1.6)	(5.0)	—	-100.0%	44.4%	(2.7)	(2.8)	(2.9)	—	46.6%
Acquisition of software and other intangible assets	—	—	—	(14.0)	—	78.1%	—	(3.5)	(6.2)	-24.0%	53.4%
Proceeds from the sale of property, plant, equipment and intangible assets	0.0	0.0	—	—	-100.0%	-0.3%	—	—	—	—	—
Other flows from investing activities	(0.2)	(0.3)	4.5	—	-100.0%	-22.2%	—	—	—	—	—
Net cash flow from financing activities	—	(0.3)	(0.5)	—	—	100.0%	—	—	—	—	—
Repayment of finance leases	—	(0.3)	(0.5)	—	—	100.0%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	33.6	7.4	(19.9)	(11.8)	-170.5%	100.0%	(0.0)	(0.0)	0.0	-100.0%	100.0%

Statement of financial position					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	9.8	8.8	11.5	24.5	35.9%	20.5%	25.7	24.5	24.9	0.5%	43.9%
<i>of which:</i>											
<i>Acquisition of assets</i>	(1.3)	(1.6)	(5.0)	—	-100.0%	100.0%	(2.7)	(2.8)	(2.9)	—	100.0%
Investments	4.2	4.5	—	—	-100.0%	3.3%	—	—	—	—	—
Accrued investment interest	—	—	0.0	—	—	—	—	—	—	—	—
Receivables and prepayments	6.6	7.4	7.5	4.4	-12.9%	9.7%	4.4	4.4	4.4	—	7.7%
Cash and cash equivalents	51.7	59.1	39.2	27.6	-18.9%	66.6%	27.6	27.6	27.6	—	48.4%
Total assets	72.3	80.0	58.2	56.5	-7.9%	100.0%	57.7	56.5	56.9	0.2%	100.0%
Accumulated surplus/(deficit)	30.8	37.2	13.5	18.8	-15.1%	37.6%	19.1	18.5	19.2	0.6%	33.2%
Capital reserve fund	2.1	2.1	2.1	2.1	—	3.1%	2.1	2.1	2.1	—	3.6%
Finance lease	—	1.2	0.8	0.8	—	1.0%	1.7	1.1	0.8	3.4%	2.1%
Deferred income	—	—	1.2	—	—	0.4%	—	—	—	—	—
Trade and other payables	29.8	27.6	25.2	22.4	-9.1%	39.3%	22.4	22.4	22.4	—	39.3%
Provisions	9.6	11.8	15.4	12.4	8.9%	18.5%	12.4	12.4	12.4	—	21.8%
Total equity and liabilities	72.3	80.0	58.2	56.5	-7.9%	100.0%	57.7	56.5	56.9	0.2%	100.0%

Table 18.21 Council for Medical Schemes personnel numbers and cost by salary level

1. Rand million.

Selected performance indicators

			Audited performance			Estimated performance	MTEF targets		
Indicator	Programme/Objective/Activity	MTDP outcome	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of controlled mines and works inspected per year	Administration	Optimised social protection and improved coverage	121	108	131	85	85	90	90
Percentage of levies received from controlled mines and works liable for payment of levies per year	Administration		— ¹	— ¹	97% (R104m/R107.4m)	85%	85%	90%	90%
Number of certifications finalised on the mineworkers compensation system per year	Compensation of ex-miners		10 212	14 276	17 765	9 000	8 000	7 000	6 000
Number of benefit payments made by the Compensation Commissioner for Occupational Diseases per year	Compensation of ex-miners		5 776	4 590	5 637	5 000	4 000	4 000	3 000
Number of claims finalised by the Compensation Commissioner for Occupational Diseases per year	Compensation of ex-miners		6 693	5 527	6 197	5 500	4 400	4 400	3 300

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Entity overview

The Mines and Works Compensation Fund was established in terms of the Occupational Diseases in Mines and Works Act (1973). The act mandates the fund to levy contributions from designated mines and works to finance compensation for current and former employees, as well as the dependants of deceased workers who contracted occupational diseases affecting their cardiorespiratory functions. In addition, the fund provides income replacement to workers undergoing TB treatment.

Over the medium term, the fund will focus on improving access to benefits for eligible mineworkers and former mineworkers. It plans to achieve this by increasing the number of claims finalised and enhancing the efficiency of claims administration to ensure timely compensation. In support of these objectives, expenditure is projected to increase at an average annual rate of 2.7 per cent, from R368.5 million in 2025/26 to R398.9 million in 2028/29.

Claims are financed through statutory levies collected from controlled mines and works on behalf of their employees. The fund expects interest and investment income to account for 80.8 per cent (R1.3 billion) of total revenue over the MTEF period and levy income to contribute 19.2 per cent (R307.6 million). The fund is fully managed by employees of the department and its operational expenses are within the *Health System Governance and Human Resources* programme's budget.

Programmes/Objectives/Activities

Table 18.23 Mines and Works Compensation Fund expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	—	—	—	—	—	—	—	—	—	—	—
Compensation of pensioners	0.4	0.2	6.6	0.2	-14.6%	0.5%	0.2	0.1	0.1	-31.1%	—
Compensation of ex-miners	283.6	304.6	631.5	368.3	9.1%	99.5%	370.3	385.1	398.8	2.7%	100.0%
Total	284.0	304.8	638.1	368.5	9.1%	100.0%	370.4	385.2	398.9	2.7%	100.0%

Statements of financial performance, cash flow and financial position

Table 18.24 Mines and Works Compensation Fund statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Revenue											
Tax revenue	119.8	127.4	107.0	103.3	-4.8%	15.5%	101.7	102.7	103.2	—	19.2%
Non-tax revenue	956.7	594.0	522.3	421.2	-23.9%	84.5%	416.4	430.1	444.2	1.8%	80.8%
Other non-tax revenue	956.7	594.0	522.3	421.2	-23.9%	84.5%	416.4	430.1	444.2	1.8%	80.8%
Transfers received	1.5	—	—	—	-100.0%	0.1%	—	—	—	—	—
Total revenue	1 078.1	721.4	629.3	524.5	-21.4%	100.0%	518.1	532.8	547.4	1.4%	100.0%
Expenses											
Current expenses	283.6	304.6	638.1	368.5	9.1%	100.0%	370.4	385.2	398.9	2.7%	100.0%
Goods and services	0.9	15.2	336.4	110.9	396.9%	29.0%	108.4	108.9	109.1	-0.5%	28.3%
Interest, dividends and rent on land	282.7	289.4	301.7	257.6	-3.1%	70.9%	262.0	276.3	289.8	4.0%	71.7%
Transfers and subsidies	0.4	0.2	—	—	-100.0%	—	—	—	—	—	—
Total expenses	284.0	304.8	638.1	368.5	9.1%	100.0%	370.4	385.2	398.9	2.7%	100.0%
Surplus/(Deficit)	794.1	416.7	(8.8)	156.0	-41.9%		147.7	147.6	148.5	-1.6%	

Table 18.24 Mines and Works Compensation Fund statements of financial performance, cash flow and financial position (continued)

Cash flow statement				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Cash flow from operating activities	246.9	365.6	211.4	163.6	-12.8%	100.0%	211.3	217.2	304.3	23.0%	100.0%
Receipts											
Tax receipts	150.0	128.4	105.2	120.6	-7.0%	23.1%	106.2	106.8	107.4	-3.8%	20.0%
Non-tax receipts	293.4	450.6	512.7	415.6	12.3%	76.6%	412.1	426.4	441.1	2.0%	79.7%
Other tax receipts	293.4	450.6	512.7	415.6	12.3%	76.6%	412.1	426.4	441.1	2.0%	79.7%
Transfers received	1.5	1.7	1.8	1.9	7.0%	0.3%	2.0	2.0	2.1	3.7%	0.4%
Total receipts	444.9	580.7	619.7	538.1	6.5%	100.0%	520.2	535.3	550.6	0.8%	100.0%
Payment											
Current payments	5.1	3.6	3.0	2.6	-19.6%	1.2%	2.7	2.8	2.9	3.0%	1.0%
Goods and services	0.9	2.6	2.5	2.1	33.0%	0.7%	2.2	2.3	2.3	3.0%	0.8%
Interest and rent on land	4.2	1.0	0.5	0.5	-50.5%	0.5%	0.5	0.5	0.6	3.0%	0.2%
Transfers and subsidies	193.0	211.5	405.4	371.8	24.4%	98.8%	306.2	315.3	243.5	-13.2%	99.0%
Total payments	198.0	215.1	408.4	374.4	23.7%	100.0%	308.9	318.1	246.3	-13.0%	100.0%
Net cash flow from investing activities	(284.7)	(348.0)	(217.3)	(164.3)	-16.7%	100.0%	(210.6)	(214.9)	(309.4)	23.5%	100.0%
Other flows from investing activities	(284.7)	(348.0)	(217.3)	(164.3)	-16.7%	100.0%	(210.6)	(214.9)	(309.4)	23.5%	100.0%
Net increase/(decrease) in cash and cash equivalents	(37.7)	17.5	(5.9)	(0.7)	-73.6%	100.0%	0.7	2.3	(5.1)	93.9%	100.0%
Statement of financial position											
Investments	5 363.6	5 727.1	5 919.2	6 083.5	4.3%	98.5%	6 294.1	6 509.0	6 818.3	3.9%	98.9%
Receivables and prepayments	28.3	—	—	—	-100.0%	0.1%	—	—	—	—	—
Cash and cash equivalents	51.9	69.4	63.5	62.8	6.6%	1.1%	63.5	65.8	60.7	-1.1%	1.0%
Statutory receivables	—	15.2	33.6	17.5	—	0.3%	14.2	11.2	8.2	-22.4%	0.2%
Total assets	5 443.7	5 811.7	6 016.2	6 163.8	4.2%	100.0%	6 371.8	6 586.0	6 887.3	3.8%	100.0%
Accumulated surplus/(deficit)	2 402.3	2 819.0	2 810.2	2 966.1	7.3%	46.9%	3 113.8	3 261.4	3 409.9	4.8%	49.3%
Trade and other payables	93.2	103.5	115.5	124.2	10.0%	1.9%	133.3	142.9	153.1	7.2%	2.2%
Provisions	2 948.2	2 889.2	3 090.6	3 073.5	1.4%	51.2%	3 124.7	3 181.7	3 324.3	2.6%	48.5%
Total equity and liabilities	5 443.7	5 811.7	6 016.2	6 163.8	4.2%	100.0%	6 371.8	6 586.0	6 887.3	3.8%	100.0%

National Health Laboratory Service

Selected performance indicators

Table 18.25 National Health Laboratory Service performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of occupational and environmental health laboratory tests conducted within the predefined turnaround time per year	Occupational health	Improved access to affordable and quality health care	98% (3 999/ 4 046)	76% (13 104/ 17 317)	77% (9 193/ 11 922)	90%	90%	90%	90%
Percentage of HIV viral load tests performed within 96 hours per year	Laboratory tests		95% (6 213 893/ 6 557 966)	93% (6 255 731/ 6 727 552)	81% (5 303 077/ 6 573 308)	95%	95%	95%	95%
Percentage of TB molecular tests performed within 40 hours per year	Laboratory tests		91% (2 283 562/ 2 513 781)	94% (2 726 809/ 2 887 303)	86% (2 495 060/ 2 899 662)	95%	95%	95%	95%
Percentage of HIV polymerase chain reaction tests performed within 96 hours per year	Laboratory tests		93% (615 195/ 664 912)	94% (573 135/ 609 799)	85% (455 946/ 537 465)	95%	95%	95%	9%
Percentage of cervical smear tests performed within 5 weeks per year	Laboratory tests		88% (813 065/ 918 988)	98% (883 741/ 901 442)	83% (693 380/ 831 918)	95%	95%	95%	95%
Number of articles published in the peer-reviewed journals per year	Research		664	597	702	720	700	700	700

Table 18.25 National Health Laboratory Service performance indicators by programme/objective/activity and related outcome (continued)

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of blood alcohol tests completed within 90 days per year	Forensic chemistry laboratories	Improved access to affordable and quality health care	34% (20 597/ 61 514)	82% (60 270/ 73 656)	87% (69 744/ 80 579)	85%	90%	90%	90%
Percentage of perishable food samples tested within 30 days of sampling per year	Forensic chemistry laboratories		72% (176/244)	75% (186/247)	72% (208/288)	85%	90%	90%	90%
Percentage of non-perishable food samples tested within 60 days of sampling per year	Forensic chemistry laboratories		40% (1 010/ 2 517)	48% (1 101/ 2 276)	68% (1 900/ 2 795)	85%	85%	90%	90%

Entity overview

The National Health Laboratory Service was established in terms of the National Health Laboratory Service Act (2000). It has more than 230 laboratories across all provinces and is the sole provider of training for pathologists and medical scientists. It delivers comprehensive, affordable pathology services to more than 80 per cent of the South African population. The service plays a critical role in the diagnosis and monitoring of priority diseases, including HIV and TB, and hosts the National Institute for Communicable Diseases, which provides expertise on communicable disease outbreaks in South Africa and the broader Southern African Development Community region. The service will continue to provide laboratory testing primarily to health care providers in the public sector while expanding capacity in response to rising demand in priority programmes, particularly HIV and TB care.

Laboratory services remain the entity's core function, accounting for an estimated 77.5 per cent (R35.2 billion) of total spending over the MTEF period. As testing volumes are expected to remain relatively stable over the MTEF period, the entity projects that it will maintain the same turnaround times. The National Institute for Communicable Diseases will continue to lead surveillance and response to communicable diseases through community outreach, hotline services, border testing and provincial support. Total expenditure is projected to increase at an average annual rate of 1.9 per cent, from R14.5 billion in 2025/26 to R15.4 billion in 2028/29.

The entity expects to derive 89.8 per cent (R40.7 billion) of its revenue over the medium term mainly from laboratory test fees and 4.6 per cent (R2.1 billion) from departmental transfers. Total revenue is projected to increase at an average annual rate of 1.9 per cent, from R14.5 billion in 2025/26 to R15.4 billion in 2028/29.

Programmes/Objectives/Activities

Table 18.26 National Health Laboratory Service expenditure trends and estimates by programme/objective/activity

Table 10: 2026 National Health Laboratory Services Expenditure Trends and Estimates by Programme, Subject, Activity											
Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	355.8	953.7	3 087.4	2 197.2	83.5%	13.7%	2 218.1	2 270.8	2 310.3	1.7%	15.0%
Surveillance of communicable diseases	466.3	385.3	417.5	441.4	-1.8%	3.5%	472.4	411.2	401.3	-3.1%	2.8%
Occupational health	142.7	137.9	149.1	197.8	11.5%	1.3%	180.0	181.4	174.6	-4.1%	1.2%
Laboratory tests	7 957.6	9 394.9	8 804.9	11 199.8	12.1%	77.4%	11 614.4	11 664.4	11 954.8	2.2%	77.5%
Research	359.8	407.3	102.7	214.8	-15.8%	2.2%	238.6	232.2	231.4	2.5%	1.5%
Forensic chemistry laboratories	273.9	168.9	184.1	295.0	2.5%	1.9%	247.8	320.8	318.8	2.6%	2.0%
Total	9 556.2	11 448.0	12 745.7	14 546.0	15.0%	100.0%	14 971.4	15 080.9	15 391.3	1.9%	100.0%

Statements of financial performance, cash flow and financial position

Table 18.27 National Health Laboratory Service statements of financial performance, cash flow and financial position

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	11 963.9	12 248.1	11 879.8	13 909.7	5.2%	94.7%	14 306.1	14 387.7	14 676.6	1.8%	95.4%
Sale of goods and services other than capital assets	11 164.3	11 521.7	11 186.8	13 076.6	5.4%	88.9%	13 338.1	13 604.9	13 877.0	2.0%	89.8%
Other non-tax revenue	799.6	726.4	693.0	833.1	1.4%	5.8%	968.0	782.8	799.6	-1.4%	5.6%
Transfers received	772.5	710.2	692.5	636.4	-6.3%	5.3%	665.3	693.2	714.7	3.9%	4.6%
Total revenue	12 736.4	12 958.3	12 572.3	14 546.0	4.5%	100.0%	14 971.4	15 080.9	15 391.3	1.9%	100.0%
Expenses											
Current expenses	9 553.2	11 444.4	12 745.7	14 546.0	15.0%	100.0%	14 971.4	15 080.9	15 391.3	1.9%	100.0%
Compensation of employees	4 559.6	5 078.4	5 459.1	6 608.6	13.2%	44.9%	6 603.3	7 181.6	7 701.3	5.2%	47.3%
Goods and services	4 662.9	6 210.8	7 015.7	7 568.9	17.5%	52.7%	8 066.6	7 567.5	7 387.9	-0.8%	50.7%
Depreciation	330.7	155.2	270.9	368.5	3.7%	2.3%	301.5	331.8	302.2	-6.4%	2.1%
Interest, dividends and rent on land	—	—	—	—	—	—	—	—	—	—	—
Transfers and subsidies	3.0	3.6	—	—	-100.0%	—	—	—	—	—	—
Total expenses	9 556.2	11 448.0	12 745.7	14 546.0	15.0%	100.0%	14 971.4	15 080.9	15 391.3	1.9%	100.0%
Surplus/(Deficit)	3 180.3	1 510.3	(173.4)	—	-100.0%	—	—	—	—	—	—
Cash flow statement											
Cash flow from operating activities	1 747.1	889.2	533.2	700.0	-26.3%	100.0%	599.8	450.0	336.1	-21.7%	100.0%
Receipts											
Non-tax receipts	10 648.2	11 723.2	12 573.0	14 546.5	11.0%	94.8%	14 175.7	14 784.9	15 221.2	1.5%	95.5%
Sales of goods and services other than capital assets	10 265.4	11 114.5	11 879.3	14 285.3	11.6%	91.1%	13 899.0	14 492.2	14 924.5	1.5%	93.6%
Other tax receipts	382.8	608.7	693.7	261.2	-12.0%	3.7%	276.7	292.8	296.7	4.3%	1.9%
Transfers received	772.5	706.4	598.8	636.4	-6.3%	5.2%	665.3	693.2	714.7	3.9%	4.5%
Total receipts	11 420.7	12 429.6	13 171.8	15 182.8	10.0%	100.0%	14 841.0	15 478.1	15 935.9	1.6%	100.0%
Payment											
Current payments	9 673.6	11 540.4	12 638.7	14 482.8	14.4%	100.0%	14 241.2	15 028.1	15 599.8	2.5%	100.0%
Compensation of employees	4 863.7	5 078.4	5 496.6	6 608.6	10.8%	45.6%	6 603.3	7 181.6	7 701.3	5.2%	47.9%
Goods and services	4 809.8	6 462.1	7 142.1	7 874.2	17.9%	54.4%	7 637.9	7 846.5	7 898.5	0.1%	52.1%
Interest and rent on land	0.1	—	—	—	-100.0%	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—	—	—
Total payments	9 673.6	11 540.4	12 638.7	14 482.8	14.4%	100.0%	14 241.2	15 028.1	15 599.8	2.5%	100.0%
Net cash flow from investing activities	(91.1)	(317.3)	(409.7)	(700.0)	97.4%	100.0%	(599.8)	(450.0)	(336.1)	-21.7%	100.0%
Acquisition of property, plant, equipment and intangible assets	(89.3)	(316.5)	(397.9)	(700.0)	98.6%	99.1%	(599.8)	(450.0)	(336.1)	-21.7%	100.0%
Acquisition of software and other intangible assets	(1.7)	(0.8)	(11.8)	—	-100.0%	0.9%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	1 656.1	571.9	123.4	(0.0)	-100.5%	100.0%	—	—	—	-185.1%	100.0%
Statement of financial position											
Carrying value of assets of which:	1 454.9	1 549.6	1 699.3	2 383.3	17.9%	16.7%	2 244.9	2 643.9	2 696.8	4.2%	35.1%
Acquisition of assets	(89.3)	(316.5)	(397.9)	(700.0)	98.6%	100.0%	(599.8)	(450.0)	(336.1)	-21.7%	100.0%
Inventory	597.7	557.3	974.7	587.2	-0.6%	6.4%	771.7	642.5	674.6	4.7%	9.7%
Loans	—	—	—	—	—	—	—	—	—	—	—
Receivables and prepayments	3 319.8	3 999.6	3 614.3	1 839.9	-17.9%	30.1%	3 731.7	2 226.3	2 448.9	10.0%	38.9%
Cash and cash equivalents	5 139.4	5 711.3	5 834.7	3 085.4	-15.6%	46.7%	2 724.3	630.2	189.0	-60.6%	16.4%
Taxation	5.4	9.8	7.0	—	-100.0%	0.1%	—	—	—	—	—
Total assets	10 517.2	11 827.5	12 129.9	7 895.9	-9.1%	100.0%	9 472.6	6 142.8	6 009.4	-8.7%	100.0%
Accumulated surplus/(deficit)	7 103.6	8 614.0	8 441.9	4 370.6	-14.9%	67.3%	5 443.6	2 493.3	1 670.5	-27.4%	44.4%
Capital and reserves	654.9	582.2	582.2	582.2	-3.8%	5.7%	582.2	582.2	582.2	—	8.1%
Capital reserve fund	129.1	126.8	—	—	-100.0%	0.6%	—	—	—	—	—
Borrowings	0.0	—	—	—	-100.0%	—	—	—	—	—	—
Deferred income	—	—	137.5	—	—	0.3%	—	—	—	—	—
Trade and other payables	1 273.3	1 070.3	1 415.0	1 710.9	10.3%	12.9%	1 421.0	1 723.1	1 723.1	0.2%	22.5%
Taxation	2.0	2.5	1.9	—	-100.0%	—	—	—	—	—	—
Provisions	1 354.3	1 061.6	1 537.2	783.4	-16.7%	11.2%	1 597.7	856.3	899.2	4.7%	15.5%
Derivatives financial instruments	—	370.1	14.2	448.8	—	2.0%	428.0	487.8	1 134.3	36.2%	9.5%
Total equity and liabilities	10 517.2	11 827.5	12 129.9	7 895.9	-9.1%	100.0%	9 472.6	6 142.8	6 009.4	-8.7%	100.0%

Personnel information

Table 18.28 National Health Laboratory Service personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026		Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)		
		Number of approved posts on funded establishment		Actual			Revised estimate			Medium-term expenditure estimate									
2024/25				2025/26			2026/27			2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29				
National Health Laboratory Service			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	8 800	8 800	8 367	5 459.1	0.7	8 800	6 608.6	0.8	8 800	6 603.3	0.8	8 810	7 181.6	0.8	8 810	7 701.3	0.9	0.0%	100.0%
1 – 6	1 353	1 353	1 353	236.7	0.2	1 353	253.7	0.2	1 353	253.5	0.2	1 353	271.8	0.2	1 353	291.5	0.2	–	15.4%
7 – 10	5 949	5 942	5 516	3 012.8	0.5	5 949	3 948.8	0.7	5 942	3 945.6	0.7	5 947	4 230.9	0.7	5 947	4 537.0	0.8	-0.0%	67.5%
11 – 12	838	841	838	971.3	1.2	838	1 041.2	1.2	841	1 040.4	1.2	846	1 216.6	1.4	846	1 304.6	1.5	0.3%	9.6%
13 – 16	651	655	651	1 206.8	1.9	651	1 330.9	2.0	655	1 329.8	2.0	655	1 426.0	2.2	655	1 529.2	2.3	0.2%	7.4%
17 – 22	9	9	9	31.6	3.5	9	33.9	3.8	9	33.9	3.8	9	36.3	4.0	9	39.0	4.3	–	0.1%

1. Rand million.

Office of Health Standards Compliance

Selected performance indicators

Table 18.29 Office of Health Standards Compliance performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of public health establishments inspected for compliance with norms and standards per year	Compliance inspectorate		20.8% (781/ 3 741)	19.6% (734/ 3 741)	19.1% (715/ 3 741)	100% ¹ (761)	20%	20%	20%
Percentage of private health establishments inspected for compliance with norms and standards per year	Compliance inspectorate		11.8% (51/431)	11.4% (60/526)	18.4% (97/526)	100% ¹ (210)	20%	20%	20%
Percentage of low-risk complaints resolved per year within 25 working days of lodgement in the call centre	Complaints management and office of the ombud		93.4% (2 472/ 2 647)	96.6% (2 308/ 2 389)	95.7% (3 645/ 3 810)	90%	90%	90%	90%
Number of recommendation reports for improvement in the health care sector made to relevant authorities per year	Health standards design, analysis and support	Improved access to affordable and quality health care	3	3	3	1	1	1	1
Percentage of health establishments issued with a certificate of compliance within 15 days of the date of the final inspection report and a recommendation by an inspector per year	Certification and enforcement		100% (251)	91% (563/ 618)	91.2% (1 252/ 1 373)	100%	100%	100%	100%
Percentage of health establishments against which enforcement action has been taken within 30 days of the date of the final inspection report per year	Certification and enforcement		– ²	– ²	– ²	90%	100%	100%	100%

1. The targets for these indicators, for 2025/26 only, were amended to reflect the facilities targeted for that year. This explains the 100% in-year estimated performance.

2. No historical data available.

Entity overview

The Office of Health Standards Compliance was established in terms of the National Health Amendment Act (2013) and is responsible for promoting and enforcing compliance with prescribed norms and standards across public and private health establishments. Over the medium term, the office will focus on strengthening its oversight of quality and safety in the delivery of health services by conducting routine and targeted inspections informed by risk profiling and performance data. It will continue to receive, assess and resolve complaints relating to noncompliance and investigate adverse events in a manner that is procedurally fair, cost-effective and timely, thereby contributing to improved accountability and patient protection within the health system.

Over the period ahead, the office aims to increase the number of inspections conducted at public and private public health facilities from 971 in 2025/26 to 1 050 in 2028/29. As a result, spending in the compliance

inspectorate is projected to increase at an average annual rate of 2.3 per cent, from R66.7 million in 2025/26 to R71.5 million in 2028/29. Total expenditure is expected to increase at an average annual rate of 5.1 per cent, from R191.7 million in 2025/26 to R222.4 million in 2028/29.

The entity is fully funded through departmental transfers. Over the MTEF period, R24 million is allocated for the appointment of critical staff. Total revenue is estimated to amount to R647.7 million over the medium term and is projected to increase in line with spending.

Programmes/Objectives/Activities

Table 18.30 Office of Health Standards Compliance expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	72.3	77.2	77.8	73.7	0.6%	39.8%	82.6	85.2	87.2	5.8%	39.6%
Compliance inspectorate	75.9	59.6	64.3	66.7	-4.2%	35.3%	66.0	69.2	71.5	2.3%	32.1%
Complaints management and office of the ombud	23.4	29.4	32.9	32.3	11.4%	15.6%	36.1	38.1	40.2	7.5%	17.8%
Health standards design, analysis and support	13.2	14.4	14.1	15.5	5.5%	7.6%	16.9	17.8	18.6	6.3%	8.3%
Certification and Enforcement	2.5	3.3	3.6	3.5	12.1%	1.7%	4.4	4.7	4.9	11.5%	2.2%
Total	187.2	183.9	192.8	191.7	0.8%	100.0%	206.0	214.9	222.4	5.1%	100.0%

Statements of financial performance, cash flow and financial position

Table 18.31 Office of Health Standards Compliance statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	3.3	2.9	2.9	1.4	-24.4%	1.5%	1.4	1.4	1.4	—	0.7%
Other non-tax revenue	3.3	2.9	2.9	1.4	-24.4%	1.5%	1.4	1.4	1.4	—	0.7%
Transfers received	157.5	161.5	181.6	191.7	6.8%	98.5%	206.0	214.9	222.4	5.1%	99.3%
Total revenue	160.8	164.4	184.5	193.2	6.3%	100.0%	207.5	216.4	223.8	5.0%	100.0%
Expenses											
Current expenses	187.2	183.9	192.8	191.7	0.8%	100.0%	206.0	214.9	222.4	5.1%	100.0%
Compensation of employees	126.1	123.7	131.6	135.3	2.4%	68.4%	150.9	159.1	167.9	7.5%	74.3%
Goods and services	54.3	53.6	54.0	56.5	1.3%	28.9%	55.1	55.8	54.5	-1.2%	25.7%
Depreciation	6.8	6.5	7.2	—	-100.0%	2.7%	—	—	—	—	—
Total expenses	187.2	183.9	192.8	191.7	0.8%	100.0%	206.0	214.9	222.4	5.1%	100.0%
Surplus/(Deficit)	(26.4)	(19.4)	(8.3)	1.4	-137.6%		1.4	1.4	1.4	—	
Cash flow statement											
Cash flow from operating activities	(14.4)	(17.8)	0.2	4.8	-169.3%	100.0%	4.5	4.4	3.8	-7.6%	100.0%
Receipts											
Non-tax receipts	3.3	2.9	2.9	—	-100.0%	1.3%	—	—	—	—	—
Sales of goods and services other than capital assets	—	—	—	—	-100.0%	—	—	—	—	—	—
Other tax receipts	3.3	2.9	2.9	—	-100.0%	1.3%	—	—	—	—	—
Transfers received	157.5	161.5	181.6	191.7	6.8%	98.7%	206.0	214.9	222.4	5.1%	100.0%
Financial transactions in assets and liabilities	—	—	0.0	—	—	—	—	—	—	—	—
Total receipts	160.8	164.4	184.5	191.7	6.0%	100.0%	206.0	214.9	222.4	5.1%	100.0%
Payment											
Current payments	175.2	182.3	184.3	187.0	2.2%	100.0%	201.5	210.6	218.6	5.3%	100.0%
Compensation of employees	126.1	124.3	130.9	135.3	2.4%	70.9%	150.9	159.1	167.9	7.5%	75.8%
Goods and services	49.1	58.0	53.4	51.7	1.7%	29.1%	50.6	51.5	50.7	-0.6%	24.2%
Total payments	175.2	182.3	184.3	187.0	2.2%	100.0%	201.5	210.6	218.6	5.3%	100.0%
Net cash flow from investing activities	(4.5)	(4.8)	(4.0)	(4.8)	2.0%	100.0%	(4.5)	(4.4)	(3.8)	-7.6%	100.0%
Acquisition of property, plant, equipment and intangible assets	(2.5)	(1.0)	(0.9)	(0.7)	-33.5%	27.9%	(0.7)	(0.7)	(0.7)	-0.7%	16.2%
Acquisition of software and other intangible assets	(2.0)	(3.8)	(3.1)	(4.1)	26.1%	72.1%	(3.9)	(3.7)	(3.1)	-9.0%	83.8%
Net increase/(decrease) in cash and cash equivalents	(18.9)	(22.6)	(3.8)	(0.0)	-100.0%	100.0%	0.0	0.0	0.0	-251.8%	100.0%

Table 18.31 Office of Health Standards Compliance statements of financial performance, cash flow and financial position (continued)

Statement of financial position					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	10.8	12.2	9.1	8.7	-6.8%	30.2%	9.4	8.2	7.4	-5.3%	52.2%
<i>of which:</i>											
<i>Acquisition of assets</i>	(2.5)	(1.0)	(0.9)	(0.7)	-33.5%	100.0%	(0.7)	(0.7)	(0.7)	-0.7%	100.0%
Receivables and prepayments	3.6	1.6	1.3	—	-100.0%	4.7%	—	—	—	—	—
Cash and cash equivalents	45.7	23.0	19.3	—	-100.0%	65.1%	7.3	7.6	8.0	—	47.8%
Total assets	60.0	36.8	29.6	8.7	-47.4%	100.0%	16.8	15.8	15.4	20.8%	100.0%
Accumulated surplus/(deficit)	40.4	24.2	15.9	1.4	-67.2%	60.6%	9.1	7.8	7.0	70.2%	50.0%
Trade and other payables	12.4	6.0	6.7	—	-100.0%	18.6%	—	—	—	—	—
Provisions	7.2	6.6	6.9	7.3	0.6%	20.8%	7.6	8.0	8.4	4.5%	50.0%
Total equity and liabilities	60.0	36.8	29.6	8.7	-47.4%	100.0%	16.8	15.8	15.4	20.8%	100.0%

Personnel information

Table 18.32 Office of Health Standards Compliance personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved establishment posts	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29					2025/26 - 2028/29
Office of Health Standards Compliance			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	143	143	142	131.6	0.9	143	135.3	0.9	153	150.9	1.0	153	159.1	1.0	153	167.9	1.1	2.3%	100.0%
7 – 10	88	88	88	61.4	0.7	88	62.7	0.7	94	70.2	0.7	94	74.1	0.8	94	78.2	0.8	2.2%	61.4%
11 – 12	34	34	33	38.2	1.2	34	38.9	1.1	38	45.1	1.2	38	47.6	1.3	38	50.4	1.3	3.8%	24.8%
13 – 16	21	21	21	32.0	1.5	21	33.6	1.6	21	35.6	1.7	21	37.4	1.8	21	39.3	1.9	–	13.7%

1. Rand million.

South African Health Products Regulatory Authority

Selected performance indicators

Table 18.33 South African Health Products Regulatory Authority performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of new chemical entities' master applications finalised within 360 working days (human and veterinary medicines) per year	Health product authorisation	Improved access to affordable and quality health care	— ¹	— ¹	— ¹	60	65	70	75
Number of generic master applications finalised within 250 working days (human and veterinary) per year	Health product authorisation		— ¹	— ¹	— ¹	420	480	495	510
Percentage of applications for the sale of unregistered category A (human) medicines finalised within 3 working days per year	Medicines evaluation and registration		87% (14 874/ 16 940)	96% (17 404/ 18 083)	96% (19 509/ 20 245)	95%	95%	95%	95%
Percentage of human clinical trials applications finalised within 80 working days per year	Medicines evaluation and registration		104% (169/ 163)	91.3% (189/ 207)	94% (122/ 130)	80%	80%	85%	85%
Percentage of medical device licence applications finalised within 90 days per year	Devices and radiation control		136% (943/ 692)	126.6% (1 114/ 880)	128.4% (1 349/ 1 051)	80%	80%	80%	85%

1. No historical data available.

Entity overview

The South African Health Products Regulatory Authority was established in terms of the Medicines and Related Substances Act (1965) to regulate medicines, scheduled substances, clinical trials, medical devices and in vitro diagnostic test kits. It aims to improve access to safe, effective and quality health products over the medium term by ensuring the timely registration of health products to meet public health needs, while strengthening institutional capacity, stability and in-house technical expertise.

In its efforts to increase the number of registrations of new chemical entities from 60 in 2025/26 to 75 in 2028/29 and generic products from 420 to 510 over the same period, spending in the authority's medicines evaluation and registration programme is expected to account for 32.8 per cent (R528.6 million) of total expenditure over the period ahead. Total expenditure is projected to increase at an average annual rate of 6.6 per cent, from R471.3 million in 2025/26 to R570.2 million in 2028/29, driven mainly by compensation of employees and investments in digital systems to streamline regulatory processes.

Revenue over the period ahead is expected to increase in line with expenditure. This increase is largely driven by high anticipated revenue from evaluation and registration fees, which increases at an average annual rate of 8.9 per cent over the period ahead. Revenue from these fees is expected to account for 62.9 per cent (R1 billion) of total revenue over the MTEF period, while transfers from the department are set to account for 30 per cent (R483.7 million).

Programmes/Objectives/Activities

Table 18.34 South African Health Products Regulatory Authority expenditure trends and estimates by programme/objective/activity

					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	140.5	180.6	194.8	172.6	7.1%	40.2%	170.0	179.9	191.0	3.4%	33.6%
Health product authorisation	47.0	34.1	41.7	54.9	5.4%	10.4%	48.4	51.1	54.4	-0.3%	9.6%
Inspectorate and regulatory compliance	42.4	49.2	56.4	63.8	14.6%	12.4%	69.1	75.3	79.9	7.8%	13.9%
Medicines evaluation and registration	109.6	119.4	115.5	136.2	7.5%	28.1%	164.9	176.0	187.7	11.3%	32.8%
Devices and radiation control	33.1	35.4	40.7	43.7	9.7%	8.9%	51.0	53.8	57.2	9.4%	10.1%
Total	372.7	418.7	449.1	471.3	8.1%	100.0%	503.3	536.0	570.2	6.6%	100.0%

Statements of financial performance, cash flow and financial position

Table 18.35 South African Health Products Regulatory Authority statements of financial performance, cash flow and financial position

Statement of financial performance						Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate					
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	
Revenue												
Non-tax revenue	246.2	300.6	359.5	322.0	9.4%	67.9%	347.9	374.4	403.6	7.8%	70.0%	
Sale of goods and services other than capital assets	206.0	231.2	254.7	284.4	11.3%	54.0%	308.8	336.6	366.9	8.9%	62.9%	
Other non-tax revenue	40.2	69.4	104.7	37.6	-2.1%	13.9%	39.1	37.8	36.8	-0.8%	7.1%	
Transfers received	150.0	137.9	143.5	149.3	-0.1%	32.1%	155.4	161.6	166.6	3.7%	30.0%	
Total revenue	396.2	438.4	503.0	471.3	6.0%	100.0%	503.3	536.0	570.2	6.6%	100.0%	
Expenses												
Current expenses	372.7	418.7	449.1	471.3	8.1%	100.0%	503.3	536.0	570.2	6.6%	100.0%	
Compensation of employees	223.4	248.1	296.4	305.9	11.0%	62.7%	344.7	371.0	394.7	8.9%	69.0%	
Goods and services	141.4	163.2	142.6	165.5	5.4%	35.8%	158.6	165.0	175.5	2.0%	31.0%	
Depreciation	7.8	7.4	10.1	—	-100.0%	1.5%	—	—	—	—	—	
Total expenses	372.7	418.7	449.1	471.3	8.1%	100.0%	503.3	536.0	570.2	6.6%	100.0%	
Surplus/(Deficit)	23.5	19.7	53.9	—	-100.0%		—	—	—	—		

Table 18.35 South African Health Products Regulatory Authority statements of financial performance, cash flow and financial position (continued)

Cash flow statement						Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate	Average growth rate (%)		Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Cash flow from operating activities	92.6	59.1	95.2	8.1	-55.5%	100.0%	6.9	5.4	5.3	-13.3%	100.0%
Receipts											
Non-tax receipts	293.4	294.3	322.2	321.2	3.1%	64.4%	346.9	373.6	402.9	7.8%	69.8%
Sales of goods and services other than capital assets	272.8	261.5	285.4	284.4	1.4%	57.8%	308.8	336.6	366.9	8.9%	62.9%
Other tax receipts	20.6	32.8	36.8	36.8	21.2%	6.7%	38.1	37.1	36.0	-0.7%	6.9%
Transfers received	164.5	164.9	199.6	149.3	-3.2%	35.5%	155.4	161.6	166.6	3.7%	30.0%
Financial transactions in assets and liabilities	–	–	–	0.9	–	–	1.0	0.8	0.8	-4.1%	0.2%
Total receipts	457.9	459.2	521.8	471.3	1.0%	100.0%	503.3	536.0	570.2	6.6%	100.0%
Payment											
Current payments	365.3	400.1	426.6	463.2	8.2%	100.0%	496.5	530.6	564.9	6.8%	100.0%
Compensation of employees	225.8	258.9	290.0	305.9	10.6%	65.3%	344.7	371.0	394.7	8.9%	69.7%
Goods and services	139.5	141.2	136.6	157.3	4.1%	34.7%	151.7	159.6	170.2	2.7%	30.3%
Total payments	365.3	400.1	426.6	463.2	8.2%	100.0%	496.5	530.6	564.9	6.8%	100.0%
Net cash flow from investing activities	(7.4)	(17.1)	(15.3)	(8.1)	3.3%	100.0%	(6.9)	(5.4)	(5.3)	-13.3%	100.0%
Acquisition of property, plant, equipment and intangible assets	(7.4)	(3.3)	(6.3)	(8.1)	3.1%	52.6%	(6.9)	(5.4)	(5.3)	-13.3%	100.0%
Acquisition of software and other intangible assets	–	(13.8)	(9.0)	–	–	47.6%	–	–	–	–	–
Proceeds from the sale of property, plant, equipment and intangible assets	–	–	–	–	–	–	–	–	–	–	–
Net increase/(decrease) in cash and cash equivalents	85.2	42.0	79.9	–	-101.3%	100.0%	–	–	–	–	–
Statement of financial position											
Carrying value of assets	31.2	42.0	53.1	61.3	25.2%	9.5%	68.2	73.5	78.8	8.8%	10.7%
of which:											
Acquisition of assets	(7.4)	(3.3)	(6.3)	(8.1)	3.1%	100.0%	(6.9)	(5.4)	(5.3)	-13.3%	100.0%
Receivables and prepayments	15.1	27.0	24.9	25.0	18.2%	4.7%	25.0	25.0	25.0	–	3.6%
Cash and cash equivalents	329.6	371.6	451.5	546.9	18.4%	85.9%	570.0	590.0	610.0	3.7%	85.7%
Total assets	376.0	440.7	529.5	633.2	19.0%	100.0%	663.2	688.5	713.8	4.1%	100.0%
Accumulated surplus/(deficit)	71.0	90.7	144.6	195.3	40.1%	25.3%	205.3	210.6	215.9	3.4%	30.6%
Capital reserve fund	4.3	9.8	10.1	15.0	51.5%	2.0%	15.0	15.0	15.0	–	2.2%
Finance lease	4.1	3.5	1.5	1.5	-28.3%	0.5%	1.5	1.5	1.5	–	0.2%
Deferred income	256.2	289.8	318.6	365.0	12.5%	62.1%	385.0	405.0	425.0	5.2%	58.8%
Trade and other payables	10.6	12.1	13.6	25.0	33.3%	3.1%	25.0	25.0	25.0	–	3.6%
Provisions	28.8	33.8	40.2	31.4	2.9%	6.8%	31.4	31.4	31.4	–	4.6%
Derivatives financial instruments	1.0	0.9	0.9	–	-100.0%	0.1%	–	–	–	–	–
Total equity and liabilities	376.0	440.7	529.5	633.2	19.0%	100.0%	663.2	688.5	713.8	4.1%	100.0%

Personnel information

Table 18.36 South African Health Products Regulatory Authority personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment													Average growth rate of personnel posts (%)	Average: salary level/ Total (%)		
Number of funded posts	Number of posts on approved establishment	Actual	Revised estimate			Medium-term expenditure estimate													
		2024/25			2025/26			2026/27			2027/28			2028/29				2025/26 - 2028/29	2026/27 - 2028/29
South African Health Products Regulatory Authority			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	395	473	355	296.4	0.8	356	305.9	0.9	381	344.7	0.9	381	371.0	1.0	381	394.7	1.0	2.3%	100.0%
7 – 10	170	188	153	85.1	0.6	148	86.9	0.6	166	78.6	0.5	166	83.3	0.5	166	88.4	0.5	3.9%	43.6%
11 – 12	168	224	152	139.8	0.9	153	139.1	0.9	159	176.5	1.1	159	192.3	1.2	159	205.1	1.3	1.3%	41.7%
13 – 16	54	58	47	63.1	1.3	52	71.3	1.4	53	80.3	1.5	53	85.5	1.6	53	90.7	1.7	0.6%	13.9%
17 – 22	3	3	3	8.3	2.8	3	8.6	2.9	3	9.4	3.1	3	9.9	3.3	3	10.5	3.5	–	0.8%

1. Rand million.

South African Medical Research Council

Selected performance indicators

Table 18.37 South African Medical Research Council performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of accepted and/or published conference proceedings, abstracts, journal articles, book chapters and books by council affiliated and funded authors per year	Core research	Improved access to affordable and quality health care	1 455	1 294	1 339	1 000	900	1 025	1 025
Number of accepted and/or published conference proceedings, abstracts, journal articles, book chapters and books where the first and/or last author is affiliated with the council per year	Core research		775	646	673	650	500	500	500
Number of research grants funded by the council per year	Core research		174	221	197	210	210	210	210
Number of innovation and technology projects funded by the council aimed at developing, testing and/or implementing new or improved health solutions per year	Innovation and technology		20	26	28	38	38	38	38
Number of council career and capacity development awards to all recipients for masters and PhD candidates, postdoctoral fellows, and early- and mid-career scientists per year	Capacity development		171	184	199	110	130	140	150
Number of masters and PhD students graduated or completed per year	Capacity development		93	120	113	50	50	50	20

Entity overview

The South African Medical Research Council conducts and funds health research and medical innovation in terms of the amended South African Medical Research Council Act (1991). It is mandated to improve the health and quality of life of the South African population by generating evidence-based recommendations for policy-makers through research, technology development and capacity-building initiatives. Over the medium term, the council will focus on prioritising core health research, innovation and technology development; and strengthening its research capacity, with a focus on risk factors associated with TB, HIV and AIDS, cardiovascular and non-communicable diseases, gender, and alcohol and other substance abuse.

The council's core research function is expected to account for 60.6 per cent (R4.2 billion) of total expenditure over the MTEF period, supporting the publication of more than 5 000 journal articles, book chapters and books authored by researchers affiliated with the council. Total expenditure is projected to increase at an average annual rate of 5.5 per cent, from R2 billion in 2025/26 to R2.4 billion in 2028/29.

Revenue over the period ahead is expected to increase in line with expenditure. This growth is largely driven by additional funding of R410 million over the medium term to replace funding withdrawn by the United States government. Transfers from the department are set to account for 46.9 per cent (R3.3 billion) of total revenue over the MTEF period, while revenue from research grants is estimated at 49.9 per cent (R3.5 billion).

Programmes/Objectives/Activities

Table 18.38 South African Medical Research Council expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	246.4	273.1	321.6	322.8	9.4%	17.8%	335.7	345.8	360.0	3.7%	14.9%
Core research	774.4	847.6	842.7	1 150.1	14.1%	55.4%	1 414.8	1 439.8	1 390.5	6.5%	60.6%
Innovation and technology	340.8	355.6	303.4	433.1	8.3%	22.0%	459.3	484.3	504.8	5.2%	20.7%
Capacity development	70.4	75.0	71.7	89.6	8.4%	4.7%	83.4	87.6	91.4	0.7%	3.7%
Research Translation	3.2	—	—	4.5	11.2%	0.1%	3.2	4.9	4.9	3.0%	0.2%
Total	1 435.3	1 551.3	1 539.5	1 999.9	11.7%	100.0%	2 296.4	2 362.4	2 351.6	5.5%	100.0%

Statements of financial performance, cash flow and financial position

Table 18.39 South African Medical Research Council statements of financial performance, cash flow and financial position

Statement of financial performance

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	664.0	770.5	767.3	986.0	14.1%	48.5%	1 257.4	1 258.2	1 210.3	7.1%	53.1%
Sale of goods and services other than capital assets	600.0	693.1	690.7	915.7	15.1%	44.1%	1 184.1	1 183.4	1 130.3	7.3%	49.9%
Other non-tax revenue	63.9	77.4	76.6	70.3	3.2%	4.4%	73.4	74.8	80.0	4.4%	3.3%
Transfers received	778.9	759.5	832.8	1 013.9	9.2%	51.5%	1 039.0	1 104.1	1 141.3	4.0%	46.9%
Total revenue	1 442.8	1 530.0	1 600.1	1 999.9	11.5%	100.0%	2 296.4	2 362.4	2 351.6	5.5%	100.0%
Expenses											
Current expenses	1 333.7	1 452.3	1 430.8	1 881.4	12.2%	93.4%	2 160.9	2 218.3	2 202.7	5.4%	93.9%
Compensation of employees	484.1	552.0	599.2	635.7	9.5%	34.8%	672.2	711.2	752.4	5.8%	30.5%
Goods and services	824.5	867.3	794.1	1 208.7	13.6%	56.6%	1 451.7	1 468.7	1 407.9	5.2%	61.7%
Depreciation	24.8	32.7	37.2	37.0	14.2%	2.0%	37.0	38.5	42.4	4.6%	1.7%
Interest, dividends and rent on land	0.2	0.4	0.3	—	-100.0%	—	—	—	—	—	—
Transfers and subsidies	101.6	99.1	108.6	118.5	5.3%	6.6%	135.5	144.0	148.9	7.9%	6.1%
Total expenses	1 435.3	1 551.3	1 539.5	1 999.9	11.7%	100.0%	2 296.4	2 362.4	2 351.6	5.5%	100.0%
Surplus/(Deficit)	7.5	(21.4)	60.7	—	-100.0%		—	—	—	—	

Cash flow statement

Cash flow from operating activities	76.0	(142.3)	222.8	(16.8)	-160.5%	100.0%	69.9	70.3	94.0	-277.5%	100.0%
Receipts											
Non-tax receipts	593.4	561.1	757.3	900.3	14.9%	45.4%	1 230.6	1 228.1	1 181.2	9.5%	52.6%
Sales of goods and services other than capital assets	550.8	498.3	702.9	844.5	15.3%	41.9%	1 173.7	1 170.8	1 121.2	9.9%	50.1%
Other tax receipts	42.5	62.8	54.4	55.8	9.4%	3.5%	56.9	57.3	60.0	2.5%	2.5%
Transfers received	778.9	759.5	832.8	1 013.9	9.2%	54.6%	1 039.0	1 104.1	1 141.3	4.0%	47.4%
Total receipts	1 372.2	1 320.6	1 590.1	1 914.2	11.7%	100.0%	2 269.6	2 332.3	2 322.5	6.7%	100.0%
Payment											
Current payments	1 296.2	1 462.9	1 367.2	1 931.0	14.2%	100.0%	2 199.7	2 261.9	2 228.5	4.9%	100.0%
Compensation of employees	477.5	527.7	595.0	646.2	10.6%	37.1%	683.0	723.7	786.1	6.8%	32.8%
Goods and services	818.4	934.9	771.9	1 284.5	16.2%	62.9%	1 516.5	1 538.0	1 442.1	3.9%	67.2%
Interest and rent on land	0.3	0.4	0.3	0.3	-0.6%	—	0.3	0.3	0.3	—	—
Total payments	1 296.2	1 462.9	1 367.2	1 931.0	14.2%	100.0%	2 199.7	2 261.9	2 228.5	4.9%	100.0%
Net cash flow from investing activities	(54.7)	(53.7)	(65.5)	(57.5)	1.7%	100.0%	(57.5)	(61.4)	(68.9)	6.2%	100.0%
Acquisition of property, plant, equipment and intangible assets	(53.0)	(43.4)	(60.2)	(54.5)	1.0%	91.3%	(54.5)	(58.2)	(65.4)	6.2%	94.8%
Acquisition of software and other intangible assets	(1.9)	(10.7)	(6.1)	(3.0)	15.8%	9.4%	(3.0)	(3.2)	(3.5)	5.6%	5.2%
Proceeds from the sale of property, plant, equipment and intangible assets	0.2	0.4	0.8	—	-100.0%	-0.6%	—	—	—	—	—
Net cash flow from financing activities	0.2	0.4	0.4	—	-100.0%	100.0%	—	—	—	—	—
Borrowing activities	0.2	0.4	0.4	—	-100.0%	100.0%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	21.5	(195.7)	157.8	(74.3)	-251.1%	100.0%	12.4	8.9	25.1	-169.6%	100.0%

Table 18.39 South African Medical Research Council statements of financial performance, cash flow and financial position (continued)

Statement of financial position				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	291.1	330.6	354.6	313.5	2.5%	29.2%	320.2	327.6	327.6	1.5%	29.6%
of which:											
Acquisition of assets	(53.0)	(43.4)	(60.2)	(54.5)	1.0%	100.0%	(54.5)	(58.2)	(65.4)	6.2%	100.0%
Investments	15.6	18.5	21.7	16.1	1.0%	1.6%	16.1	16.8	16.8	1.3%	1.5%
Receivables and prepayments	129.2	112.6	113.3	99.7	-8.3%	10.3%	101.7	105.5	105.5	1.9%	9.5%
Cash and cash equivalents	719.7	522.1	679.8	605.5	-5.6%	57.2%	617.9	626.8	651.9	2.5%	57.6%
Taxation	16.2	25.4	13.2	16.5	0.6%	1.6%	18.5	19.5	19.5	5.7%	1.7%
Total assets	1 171.8	1 009.3	1 182.6	1 051.2	-3.6%	100.0%	1 074.3	1 096.2	1 121.2	2.2%	100.0%
Accumulated surplus/(deficit)	434.3	412.9	473.6	289.5	-12.6%	36.5%	289.5	289.5	289.5	–	26.4%
Deferred income	549.6	448.6	538.8	563.1	0.8%	47.6%	578.0	600.3	625.4	3.6%	54.8%
Trade and other payables	166.5	115.6	103.0	160.1	-1.3%	12.3%	166.8	165.0	165.0	1.0%	15.1%
Provisions	21.4	32.1	67.2	38.6	21.7%	3.6%	40.0	41.4	41.4	2.3%	3.7%
Total equity and liabilities	1 171.8	1 009.3	1 182.6	1 051.2	-3.6%	100.0%	1 074.3	1 096.2	1 121.2	2.2%	100.0%

Personnel information

Table 18.40 South African Medical Research Council personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved establishment	Number of posts on approved establishment																	
			Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				2025/26 - 2028/29
South African Medical Research Council			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	878	878	850	599.2	0.7	878	635.7	0.7	878	672.2	0.8	878	711.2	0.8	878	752.4	0.9	-	100.0%
1 – 6	266	266	306	69.7	0.2	266	60.3	0.2	266	63.7	0.2	266	67.4	0.3	266	71.4	0.3	-	30.3%
7 – 10	382	382	329	201.1	0.6	382	221.9	0.6	382	234.6	0.6	382	248.1	0.6	382	262.5	0.7	-	43.5%
11 – 12	102	102	103	119.5	1.2	102	123.4	1.2	102	130.4	1.3	102	138.0	1.4	102	146.0	1.4	-	11.6%
13 – 16	121	121	107	192.5	1.8	121	209.0	1.7	121	220.9	1.8	121	233.7	1.9	121	247.2	2.0	-	13.8%
17 – 22	7	7	5	16.4	3.3	7	21.3	3.0	7	22.6	3.2	7	24.0	3.4	7	25.3	3.6	-	0.8%

1. Rand million.

Social Development

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	447.2	11.6	4.0	462.8	473.4	488.1
Social Assistance	–	292 770.7	–	292 770.7	267 631.3	276 980.1
Social Security Policy and Administration	114.8	8 336.3	3.5	8 454.6	8 421.2	8 382.0
Welfare Services Policy Development and Implementation Support	267.5	56.1	6.9	330.5	344.6	355.3
Social Policy and Integrated Service Delivery	157.9	227.3	1.2	386.4	402.4	415.1
Total expenditure estimates	987.5	301 401.9	15.6	302 405.0	277 272.9	286 620.6
Executive authority	Minister of Social Development					
Accounting officer	Director-General of Social Development					
Website	www.dsd.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

Ensure protection against vulnerability by creating an enabling environment for the provision of a comprehensive, integrated and sustainable social development service.

Mandate

The social development sector provides social protection services and leads government efforts to forge partnerships through which vulnerable individuals, groups and communities become capable and self-reliant participants in their own development. Several pieces of legislation determine the department's mandate. These include the:

- Social Service Professions Act (1978), which establishes the South African Council for Social Service Professions and provides for the regulation of education and qualifications for registration, professional development and the professional conduct of social service professionals, who are critical for the delivery of social development services in the country
- Non-profit Organisations Act (1997), which establishes an administrative and regulatory framework within which non-profit organisations can conduct their affairs, and provides for their registration by the department
- 1997 White Paper for Social Welfare, which sets out the principles, guidelines, policies and programmes for developmental social welfare in South Africa. A draft white paper for social development is under review
- 1998 White Paper on Population Policy for South Africa, which is aimed at promoting the sustainable development of all South Africans by integrating population issues with development planning in all spheres of government and all sectors of society
- 2023 White Paper on Families, which is aimed at strengthening and supporting South African families so they can play their essential role in nurturing, protecting and developing their members, and contributing to a stable, caring and cohesive society
- Social Assistance Act (2004), as amended, which provides a legislative framework for the provision of social assistance. The act and its regulations set out the different types of social grants payable, including those for social relief of distress, and their qualifying criteria
- South African Social Security Agency Act (2004), which establishes the South African Social Security Agency as an entity responsible for the administration and payment of social grants

- Children's Act (2005), as amended, which gives effect to certain rights of children, as contained in the Constitution, and sets out principles and processes related to their care and protection
- Older Persons Act (2006), which is aimed at maintaining and promoting the rights, status, wellbeing, safety and security of older people. It provides for older people to enjoy quality services while staying with their families and in their communities for as long as possible, and to live in residential care facilities
- Prevention of and Treatment for Substance Abuse Act (2008) and associated regulations, which provide a legal framework for the establishment, registration and monitoring of in-patient treatment centres and halfway houses.

Selected performance indicators

Table 19.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Total number of old age grant beneficiaries	Social Assistance	Improved coverage of social protection	3.9 million	4 million	4.2 million	4.2 million	4.3 million	4.3 million	4.4 million
Total number of war veterans grant beneficiaries	Social Assistance		15	9	7	5	3	1	1
Total number of disability grant beneficiaries	Social Assistance		1 million	1.1 million	1 million	1.1 million	1.1 million	1.1 million	1.1 million
Total number of child support grant beneficiaries	Social Assistance		13.1 million	13.2 million	13.1 million	12.9 million	12.6 million	12.4 million	12.2 million
Total number of foster care grant beneficiaries	Social Assistance		274 130	253 256	224 758	184 311	154 165	129 661	110 395
Total number of care dependency grant beneficiaries	Social Assistance		156 982	165 764	173 400	179 010	184 187	189 181	194 347
Total number of grant-in-aid beneficiaries	Social Assistance		328 507	401 761	526 826	605 988	703 103	800 688	897 950
Percentage of appeals adjudicated per year within 90 days of receipt	Social Security Policy and Administration	Reduced poverty and improved livelihoods	57.3% (2 763/ 4 819)	96% (6 302/ 6 568)	94.9% (6 790/ 7 152)	90%	90%	90%	95%
Percentage of qualifying applications received within 2 months that are registered in compliance with section 13(2) of the Non-profit Organisations Act (1997) per year	Social Policy and Integrated Service Delivery		98.6% (27 898/ 28 306)	100% (17 245)	100% (13 158)	100%	100%	100%	100%

Expenditure overview

Over the medium term, the department will continue to focus on providing income support to the poor and vulnerable, advancing social security reform and safeguarding the integrity of the social assistance system, while mitigating social ills and alleviating poverty through strengthening welfare services and community-based interventions. The department will also implement the findings of the previous spending review recommendations as part of National Treasury's targeted and responsible savings initiative.

The department's budget amounts to R866.3 billion over the MTEF period. Transfers and subsidies account for 99.6 per cent (R863.2 billion) of total expenditure, of which R837.4 billion is allocated to transfers for social grants and the remainder to transfers for entities. An estimated 42 per cent of the South African population relies on social grants or social relief of distress as a major source of income, including 12.9 million recipients of the *child support grant* and 4.2 million recipients of the *old age grant*.

The department will receive additional funding of R8.9 million in 2026/27 for costs related to the incentivised early retirement and voluntary exit programmes for 12 employees. These funds are allocated in its budget for transfers to households.

Providing income support, reforming social security and preventing fraud

Social grants are disbursed through the *Social Assistance* programme, in which allocations are set to decrease at an average annual rate of 1.1 per cent, from R285.9 billion in 2025/26 to R277 billion in 2028/29. This is mainly due to the anticipated discontinuation of social relief of distress related to the COVID-19 pandemic from

2027/28. The old age and child support grants continue to drive expenditure growth, accounting for a combined 78 per cent of the department's total spending. To enable the administration and payment of these grants through the South African Social Security Agency, R24.6 billion is allocated over the MTEF period to the *Social Grants Administration* subprogramme in the *Social Security Policy and Administration* programme.

The department is in the process of reviewing social security policies. This is expected to lead to the updating of the draft basic income support policy by strengthening the link to employment pathways and sustainable livelihoods for beneficiaries. Expenditure for this work is funded through the allocation of R237.6 million over the MTEF period in the *Social Security Policy Development* subprogramme in the *Social Security Policy and Administration* programme. The department is also in the process of finalising a longer-term support package for those aged 18 to 59 without income protection.

Over the period ahead, the department intends to strengthen its records management system and enhance its responsiveness in addressing social assistance appeals made through the Independent Tribunal for Social Assistance Appeals. In doing so, it aims to increase the target for the percentage of appeals addressed within 90 days from 90 per cent in 2025/26 to 95 per cent in 2028/29. To achieve this, R123 million is allocated over the medium term in the *Appeals Adjudication* subprogramme in the *Social Security Policy and Administration* programme.

To operationalise the Inspectorate for Social Assistance, which is mandated to protect the integrity of the social assistance system to ensure that all social grants are paid to the rightful beneficiaries in a timeous and efficient manner, R87.2 million is earmarked over the MTEF period in the *Social Security Policy and Administration* programme. The inspectorate is expected to be operational from the beginning of 2027/28 and will report directly to the Minister of Social Development through a newly appointed executive director.

Mitigating social ills by strengthening welfare services

Social welfare services are provided through social service practitioners in partnership with community structures, including non-profit organisations. All interventions are family centred. The 2023 White Paper on Families calls for implementation of programmes aimed at empowering families as the primary source of support, care and protection. Through the *Families* subprogramme in the *Welfare Services Policy Development and Implementation Support* programme, the department aims to build further capacity in the social welfare sector to implement actions stipulated in the white paper. The subprogramme is allocated R35.4 million over the next 3 years to carry out these activities.

Over the period ahead, activities in the *Children* subprogramme in the *Welfare Services Policy Development and Implementation Support* programme will aim to build capacity for stakeholders in parenting programmes to empower them with parenting skills to redress past traumas and address modern-day challenges. Priority will also be given to the finalisation of the Children's Amendment Bill, which amends the Children's Act (2005). To achieve this, the subprogramme is allocated R259.8 million over the MTEF period.

The department is a major role player in the implementation of the national strategic plan on gender-based violence and femicide. Key activities in this regard over the medium term include increasing the capacity of stakeholders in identified hotspots to provide psychosocial services and implementing an integrated sheltering policy to identify the different approaches required to cater for various victims, as well as linking uneducated or unemployed young women to skills programmes or economic activities. Expenditure for this work is within an allocation of R271.5 million over the medium term in the *Social Crime Prevention and Victim Empowerment* subprogramme in the *Welfare Services Policy Development and Implementation Support* programme.

Other focus areas in the *Welfare Services Policy Development and Implementation Support* programme, which has a budget of R1 billion over the period ahead, include: monitoring the implementation of the intersectoral protocol on the prevention and management of violence against children, child abuse, neglect and exploitation; providing community-based prevention and early intervention, adoption and psychosocial services; and implementing social and behaviour change programmes, including life skills and awareness programmes on HIV and AIDS, substance abuse, teenage pregnancy, gangsterism, violence against children and other forms of social crime. These activities will be carried out through subprogrammes across the programme.

Social service practitioners are essential for the delivery of professional, ethical, quality and integrated services

to the public. Accordingly, over the period ahead, the department will continue to support and strengthen the functioning of the South African Council for Social Service Professions. This includes monitoring the council's implementation of regulations on requirements and conditions to practise social service professions, conducting consultations and finalising the integrated ethics management policy for social service practitioners, managing the appeals committee established to consider appeals against the council's disciplinary decisions, and conducting capacity building on the supervision policy for social service practitioners. An allocation of R97.3 million over the next 3 years in the *Service Standards* subprogramme in the *Welfare Services Policy Development and Implementation Support* programme is made available for these activities.

Building sustainable communities to alleviate poverty

Activities carried out through the *Community Development* subprogramme in the *Social Policy and Integrated Service Delivery* programme are geared towards monitoring the implementation of community empowerment interventions. Over the next 3 years, the subprogramme will fund efforts to, among other things, monitor the implementation of the district development model, and finalise a comprehensive national community development policy aimed at strengthening capacity, solidarity and social capital in communities. Other planned activities in the subprogramme over the period ahead include implementing the Generating Better Livelihoods pilot project for recipients of the *child support grant*, which aims to connect them to sustainable economic pathways through skills development, micro-enterprise support, financial inclusion and job placement.

Work in the subprogramme also supports the implementation of the food and nutrition security plan through coordinating interventions such as centre-based feeding programmes providing nutritious food to the poor and vulnerable in partnership with civil society organisations and other stakeholders. The subprogramme is allocated R104 million over the MTEF period to carry out these activities.

Non-profit organisations are critical partners in the delivery of social and other services. Over the MTEF period, through the *Registration and Monitoring of Non-profit Organisations* subprogramme in the *Social Policy and Integrated Service Delivery* programme, the department plans to enhance the registration and oversight processes of non-profit organisations by developing a policy framework, improve the turnaround times for registrations and improve compliance monitoring and oversight. The subprogramme is allocated R145.6 million over the medium term to achieve this.

Other focus areas in the *Social Policy and Integrated Service Delivery* programme over the period ahead include rolling out district seminars on key population dynamics and challenges and creating a targeted 283 418 work opportunities in the social sector through the programme's allocation of R1.2 billion over the MTEF period. The National Development Agency's allocation of R700.4 million through the programme over the period ahead is intended to provide support to civil society organisations for funding interventions aimed at eradicating poverty.

Implementing targeted responsible savings and spending review recommendations

As part of the targeted responsible savings initiative, over the medium term, the South African Social Security Agency will intensify its efforts to combat fraud and corruption while ensuring that legitimate beneficiaries are not unfairly excluded. Recommendations of the spending review conducted in 2020/21 and implemented in 2025/26 include making improvements in social grant beneficiary targeting through enhanced biometric and income verification, and regular reviews of social grants. In implementing these recommendations, the department has identified projected savings on social grants of R2 billion in 2026/27 and R1 billion in 2027/28.

Expenditure trends and estimates

Table 19.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Social Assistance											
3. Social Security Policy and Administration											
4. Welfare Services Policy Development and Implementation Support											
5. Social Policy and Integrated Service Delivery											
Programme											
Audited outcome				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	539.1	453.6	441.4	438.9	-6.6%	0.2%	462.8	473.4	488.1	3.6%	0.2%
Programme 2	233 037.4	250 545.7	266 714.7	285 920.4	7.1%	96.7%	292 770.7	267 631.3	276 980.1	-1.1%	96.7%
Programme 3	7 489.5	7 636.2	7 820.4	8 184.4	3.0%	2.9%	8 454.6	8 421.2	8 382.0	0.8%	2.9%
Programme 4	295.3	303.8	300.1	319.0	2.6%	0.1%	330.5	344.6	355.3	3.7%	0.1%
Programme 5	360.6	361.0	351.4	362.3	0.2%	0.1%	386.4	402.4	415.1	4.6%	0.1%
Subtotal	241 721.9	259 300.3	275 628.0	295 225.1	6.9%	100.0%	302 405.0	277 272.9	286 620.6	-1.0%	100.0%
Total	241 721.9	259 300.3	275 628.0	295 225.1	6.9%	100.0%	302 405.0	277 272.9	286 620.6	-1.0%	100.0%
Change to 2025 Budget estimate				–			33 329.6	(3 970.4)	(7 248.1)		
Economic classification											
Current payments	983.5	899.5	882.7	941.2	-1.5%	0.3%	987.5	1 030.0	1 062.0	4.1%	0.4%
Compensation of employees	512.9	521.8	527.8	575.1	3.9%	0.2%	614.7	649.4	669.6	5.2%	0.2%
Goods and services ¹	470.6	377.8	354.9	366.1	-8.0%	0.1%	372.8	380.6	392.4	2.3%	0.1%
of which:											
Advertising	23.3	13.4	9.4	17.2	-9.6%	0.0%	20.1	20.8	21.6	7.8%	0.0%
Computer services	40.4	48.7	30.4	40.4	0.0%	0.0%	40.9	41.1	42.3	1.6%	0.0%
Consultants: Business and advisory services	45.0	57.9	42.1	48.6	2.6%	0.0%	52.7	54.9	56.5	5.2%	0.0%
Operating leases	35.6	36.4	32.8	41.9	5.6%	0.0%	43.8	45.5	46.9	3.8%	0.0%
Travel and subsistence	76.4	66.1	92.6	51.1	-12.6%	0.0%	46.7	44.1	45.4	-3.8%	0.0%
Venues and facilities	41.3	32.7	36.9	36.4	-4.0%	0.0%	37.1	39.0	40.2	3.3%	0.0%
Transfers and subsidies¹	240 392.7	258 372.1	274 731.5	294 268.9	7.0%	99.6%	301 401.9	276 226.7	285 541.8	-1.0%	99.6%
Departmental agencies and accounts	7 636.4	7 791.9	7 962.0	8 289.1	2.8%	3.0%	8 560.7	8 531.3	8 495.5	0.8%	3.0%
Foreign governments and international organisations	3.5	4.1	4.1	4.7	10.2%	0.0%	4.9	5.1	5.3	3.7%	0.0%
Non-profit institutions	41.7	45.9	43.3	52.7	8.2%	0.0%	54.7	56.9	58.7	3.6%	0.0%
Households	232 711.1	250 530.2	266 722.1	285 922.4	7.1%	96.6%	292 781.6	267 633.4	276 982.3	-1.1%	96.7%
Payments for capital assets	9.2	10.8	13.7	15.0	17.7%	0.0%	15.6	16.3	16.8	3.7%	0.0%
Buildings and other fixed structures	–	4.3	1.8	–	0.0%	0.0%	–	–	–	0.0%	0.0%
Machinery and equipment	9.2	5.5	11.9	14.2	15.7%	0.0%	14.8	15.4	15.9	3.7%	0.0%
Software and other intangible assets	–	1.0	–	0.8	0.0%	0.0%	0.8	0.8	0.9	3.7%	0.0%
Payments for financial assets	336.5	17.9	–	–	-100.0%	0.0%	–	–	–	0.0%	0.0%
Total	241 721.9	259 300.3	275 628.0	295 225.1	6.9%	100.0%	302 405.0	277 272.9	286 620.6	-1.0%	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 19.3 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	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	232 711 098	250 530 169	266 722 107	285 922 365	7.1%	97.0%	292 781 577	267 633 382	276 982 291	-1.1%	97.0%
Employee social benefits	1 957	2 278	7 369	1 928	-0.5%	–	2 009	2 085	2 149	3.7%	0.0%
Old age	90 655 247	98 515 230	106 753 032	117 362 038	9.0%	38.7%	121 791 856	129 590 515	136 183 012	5.1%	44.9%
War veterans	518	289	203	106	-41.1%	–	60	62	64	-15.5%	0.0%
Disability	25 385 839	27 000 229	28 478 146	30 273 206	6.0%	10.4%	31 872 499	33 189 189	34 220 682	4.2%	11.5%
Foster care	4 162 140	4 056 905	3 850 637	3 431 039	-6.2%	1.5%	3 193 901	3 024 426	3 118 423	-3.1%	1.1%
Care dependency	3 770 622	4 111 795	4 521 429	4 960 145	9.6%	1.6%	5 330 078	5 711 344	6 117 476	7.2%	2.0%
Child support	76 577 292	80 905 556	84 853 669	89 365 562	5.3%	31.1%	88 967 886	90 022 682	90 274 281	0.3%	31.2%
Grant-in-aid	1 778 716	2 195 008	2 981 323	3 065 828	19.9%	0.9%	4 725 116	5 634 471	6 593 343	29.1%	2.0%
Social relief of distress	30 378 767	33 742 879	35 276 299	37 462 513	7.2%	12.8%	36 889 318	458 608	472 861	-76.7%	4.4%
Early retirement and voluntary exit programmes	–	–	–	–	–	–	8 854	–	–	–	0.0%

Table 19.3 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 (%)
R thousand	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	7 636 375	7 791 918	7 962 047	8 289 117	2.8%	3.0%	8 560 692	8 531 264	8 495 547	0.8%	3.0%
Health and Welfare Sector	1 522	1 541	1 609	1 996	9.5%	–	2 076	2 159	2 226	3.7%	0.0%
Education and Training Authority											
South African Social Security Agency	7 415 579	7 570 261	7 748 437	8 070 816	2.9%	2.9%	8 333 570	8 295 078	8 252 020	0.7%	2.9%
National Development Agency	219 274	220 116	212 001	216 305	-0.5%	0.1%	225 046	234 027	241 301	3.7%	0.1%
Foreign governments and international organisations											
Current	3 542	4 148	4 116	4 734	10.2%	–	4 926	5 121	5 281	3.7%	0.0%
International Social Security Association	1 359	1 833	1 759	2 127	16.1%	–	2 212	2 300	2 372	3.7%	0.0%
International Organisation of Pension Supervisors	93	113	127	146	16.2%	–	152	158	163	3.7%	0.0%
United Nations international drug control programme	25	–	26	28	3.8%	–	30	31	32	4.6%	0.0%
International Federation on Ageing	17	19	18	28	18.1%	–	30	31	32	4.6%	0.0%
International Social Service	386	405	422	463	6.3%	–	482	500	515	3.6%	0.0%
United Nations Population Fund	651	653	682	713	3.1%	–	742	772	796	3.7%	0.0%
Partners in Population and Development	1 011	1 125	1 082	1 229	6.7%	–	1 278	1 329	1 371	3.7%	0.0%
Non-profit institutions											
Current	41 657	45 886	43 253	52 715	8.2%	–	54 728	56 910	58 680	3.6%	0.0%
South African National AIDS Council	15 635	19 330	17 063	20 827	10.0%	–	21 532	22 392	23 088	3.5%	0.0%
South African National Council on Alcoholism and Drug Dependence	1 920	1 927	2 014	2 104	3.1%	–	2 189	2 276	2 346	3.7%	0.0%
South African Depression and Anxiety Group	1 889	1 897	1 982	2 071	3.1%	–	2 155	2 241	2 311	3.7%	0.0%
South African Council for Social Service Professions	2 298	2 307	–	2 519	3.1%	–	2 620	2 725	2 810	3.7%	0.0%
South African Older Persons Forum	1 545	1 612	1 685	1 760	4.4%	–	1 831	1 904	1 964	3.7%	0.0%
National Institute Community Development and Management – older persons	1 757	1 489	1 214	1 290	-9.8%	–	1 362	1 416	1 460	4.2%	0.0%
Suid-Afrikaanse Vrouefederasie – families	711	780	749	809	4.4%	–	848	881	908	3.9%	0.0%
Family and Marriage Society of South Africa	1 158	1 095	–	–	-100.0%	–	–	–	–	–	–
DeafBlind South Africa	1 385	1 729	1 807	1 888	10.9%	–	1 964	2 042	2 105	3.7%	0.0%
Autism South Africa	1 501	1 577	1 647	1 721	4.7%	–	1 791	1 862	1 920	3.7%	0.0%
Suid-Afrikaanse Vrouefederasie – children	887	924	824	1 000	4.1%	–	1 043	1 084	1 117	3.8%	0.0%
Childline South Africa	1 479	1 516	1 092	1 206	-6.6%	–	1 278	1 329	1 371	4.4%	0.0%
National Institute Community Development and Management (victim empowerment)	1 337	1 326	1 397	1 460	3.0%	–	1 519	1 580	1 629	3.7%	0.0%
LifeLine South Africa	2 214	2 226	2 326	2 430	3.2%	–	2 528	2 629	2 711	3.7%	0.0%
National Shelter Movement of South Africa	723	705	759	793	3.1%	–	825	857	884	3.7%	0.0%
Khulisa Social Solutions	–	–	–	1 801	–	–	1 874	1 949	2 009	3.7%	0.0%
National Institute for Crime Prevention and the Reintegration of Offenders	1 678	1 685	1 761	1 840	3.1%	–	1 914	1 990	2 052	3.7%	0.0%
Cape Development and Dialogue Centre Trust	1 417	1 423	–	–	-100.0%	–	–	–	–	–	–
Uhambo Foundation	1 400	1 491	1 558	1 628	5.2%	–	1 694	1 762	1 817	3.7%	0.0%
Rata Social Services	723	847	839	873	6.5%	–	902	939	968	3.5%	0.0%
Tumelong	–	–	1 210	1 238	–	–	1 282	1 333	1 375	3.6%	0.0%
Association for Dementia and Alzheimer’s of South Africa	–	–	1 028	1 053	–	–	1 075	1 118	1 153	3.1%	0.0%
ABBA Specialist Adoption and Social Services	–	–	811	850	–	–	885	920	949	3.7%	0.0%
Future Families	–	–	1 487	1 554	–	–	1 617	1 681	1 733	3.7%	0.0%
Total	240 392 672	258 372 121	274 731 523	294 268 931	7.0%	100.0%	301 401 923	276 226 677	285 541 799	-1.0%	100.0%

Personnel information

Table 19.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																			
1. Administration																			
2. Social Assistance																			
3. Social Security Policy and Administration																			
4. Welfare Services Policy Development and Implementation Support																			
5. Social Policy and Integrated Service Delivery																			
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Social Development																			
Salary level	663	37	731	527.8	0.7	738	575.1	0.8	747	614.7	0.8	749	649.4	0.9	737	669.6	0.9	-0.0%	100.0%
1 – 6	190	14	191	58.5	0.3	191	62.4	0.3	191	65.6	0.3	192	69.5	0.4	192	73.3	0.4	0.2%	25.7%
7 – 10	250	17	263	149.8	0.6	264	160.0	0.6	265	168.9	0.6	265	178.1	0.7	263	186.1	0.7	-0.1%	35.5%
11 – 12	145	2	181	189.8	1.0	168	187.8	1.1	173	203.0	1.2	174	215.2	1.2	169	221.5	1.3	0.2%	23.1%
13 – 16	76	4	94	125.3	1.3	113	160.6	1.4	116	172.9	1.5	116	182.2	1.6	111	184.3	1.7	-0.6%	15.4%
Other	2	–	2	4.4	2.2	2	4.4	2.2	2	4.4	2.2	2	4.4	2.2	2	4.4	2.2	-0.0%	0.3%
Programme	663	37	731	527.8	0.7	738	575.1	0.8	747	614.7	0.8	749	649.4	0.9	737	669.6	0.9	-0.0%	100.0%
Programme 1	310	28	325	224.5	0.7	322	237.8	0.7	324	251.7	0.8	325	266.3	0.8	320	274.5	0.9	-0.2%	43.4%
Programme 3	63	–	64	50.9	0.8	79	75.1	1.0	82	81.8	1.0	81	85.6	1.1	79	88.2	1.1	–	10.8%
Programme 4	200	3	209	156.3	0.7	205	162.7	0.8	206	172.1	0.8	207	182.1	0.9	204	187.8	0.9	-0.2%	27.6%
Programme 5	90	6	133	96.0	0.7	132	99.6	0.8	135	109.1	0.8	136	115.4	0.8	134	119.1	0.9	0.5%	18.1%

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

2. Rand million.

Departmental receipts

Table 19.5 Departmental receipts by economic classification

						Average growth rate (%)	Average: Receipt item/ Total (%)				Average growth rate (%)	Average: Receipt item/ Total (%)
	Audited outcome			Adjusted estimate	Revised estimate			Medium-term receipts estimate				
R thousand	2022/23	2023/24	2024/25	2025/26		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	332 075	59 439	41 969	32 078	32 078	-54.1%	100.0%	35 447	37 210	39 072	6.8%	100.0%
Sales of goods and services produced by department	—	—	5	243	243	—	0.1%	281	286	301	7.4%	0.8%
Sales by market establishments	—	—	5	134	134	—	—	281	286	301	31.0%	0.8%
of which:							—					—
Rental parking	—	—	5	134	134	—	—	281	286	301	31.0%	0.8%
Other sales	—	—	—	109	109	—	—	—	—	—	-100.0%	—
of which:							—					—
Sale of tender documents	—	—	—	109	109	—	—	—	—	—	-100.0%	—
Sales of scrap, waste, arms and other used current goods	—	—	—	—	—	—	—	6	6	6	—	—
of which:							—					—
Sale of wastepaper	—	—	—	—	—	—	—	6	6	6	—	—
Interest, dividends and rent on land	2 251	6 857	10 089	3 000	3 000	10.0%	4.8%	7 780	8 169	8 578	41.9%	22.0%
Interest	2 251	6 857	10 089	3 000	3 000	10.0%	4.8%	7 780	8 169	8 578	41.9%	22.0%
Sales of capital assets	488	—	—	—	—	-100.0%	0.1%	—	—	—	—	—
Transactions in financial assets and liabilities	329 336	52 582	31 875	28 835	28 835	-55.6%	95.1%	27 380	28 749	30 187	1.5%	77.3%
Total	332 075	59 439	41 969	32 078	32 078	-54.1%	100.0%	35 447	37 210	39 072	6.8%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 19.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Ministry	56.4	51.6	53.8	45.6	-6.9%	11.1%	45.9	47.9	49.4	2.7%	10.1%
Department Management	78.0	71.7	75.8	77.1	-0.4%	16.2%	79.0	82.4	85.0	3.3%	17.3%
Corporate Management	189.9	187.3	174.7	177.5	-2.2%	38.9%	184.6	192.5	198.5	3.8%	40.4%
Finance	162.0	87.3	85.9	78.6	-21.4%	22.1%	90.4	85.1	87.7	3.7%	18.5%
Internal Audit	14.2	12.5	13.6	18.0	8.3%	3.1%	18.7	19.5	20.1	3.9%	4.1%
Office Accommodation	38.6	43.3	37.6	42.2	3.0%	8.6%	44.2	45.9	47.4	3.9%	9.6%
Total	539.1	453.6	441.4	438.9	-6.6%	100.0%	462.8	473.4	488.1	3.6%	100.0%
Change to 2025 Budget estimate				–			3.1	(7.0)	(13.9)		
Economic classification											
Current payments	529.4	448.1	425.0	432.5	-6.5%	98.0%	447.2	466.5	480.9	3.6%	97.9%
Compensation of employees	230.6	231.4	224.5	237.8	1.0%	49.4%	251.7	266.3	274.5	4.9%	55.6%
Goods and services	298.7	216.6	200.5	194.7	-13.3%	48.6%	195.6	200.2	206.3	2.0%	42.3%
of which:						–					–
Audit costs: External	22.0	22.6	23.6	17.1	-8.2%	4.6%	17.3	17.3	17.9	1.6%	3.7%
Computer services	39.5	48.7	30.4	38.8	-0.5%	8.4%	39.3	39.5	40.8	1.6%	8.4%
Consultants: Business and advisory services	12.9	13.0	7.0	14.0	2.8%	2.5%	14.5	14.9	15.4	3.2%	3.1%
Agency and support/outsourced services	0.0	0.2	0.0	7.4	550.9%	0.4%	7.7	8.1	8.3	3.7%	1.7%
Operating leases	35.5	36.4	32.8	39.1	3.3%	7.7%	40.9	42.5	43.9	3.9%	8.9%
Travel and subsistence	37.0	30.2	44.8	22.0	-16.0%	7.2%	19.9	19.6	20.2	-2.7%	4.2%
Transfers and subsidies	2.7	2.8	8.4	2.6	-1.4%	0.9%	11.6	2.8	2.9	3.7%	1.2%
Departmental agencies and accounts	1.5	1.5	1.6	2.0	9.5%	0.4%	2.1	2.2	2.2	3.7%	0.5%
Households	1.2	1.3	6.8	0.6	-20.3%	0.5%	9.5	0.7	0.7	3.7%	0.8%
Payments for capital assets	6.0	2.6	7.9	3.8	-13.9%	1.1%	4.0	4.2	4.3	3.7%	0.9%
Machinery and equipment	6.0	1.6	7.9	3.1	-20.1%	1.0%	3.2	3.3	3.4	3.7%	0.7%
Software and other intangible assets	–	1.0	–	0.8	–	0.1%	0.8	0.8	0.9	3.7%	0.2%
Payments for financial assets	1.0	0.1	–	–	-100.0%	0.1%	–	–	–	–	–
Total	539.1	453.6	441.4	438.9	-6.6%	100.0%	462.8	473.4	488.1	3.6%	100.0%
Proportion of total programme expenditure to vote expenditure	0.2%	0.2%	0.2%	0.1%	–	–	0.2%	0.2%	0.2%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	1.2	1.3	6.8	0.6	-20.3%	0.5%	9.5	0.7	0.7	3.7%	0.8%
Employee social benefits	1.2	1.3	6.8	0.6	-20.3%	0.5%	0.6	0.7	0.7	3.7%	0.1%
Early retirement and voluntary exit programmes	–	–	–	–	–	–	8.9	–	–	–	0.6%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	1.5	1.5	1.6	2.0	9.5%	0.4%	2.1	2.2	2.2	3.7%	0.5%
Health and Welfare Sector	1.5	1.5	1.6	2.0	9.5%	0.4%	2.1	2.2	2.2	3.7%	0.5%
Education and Training Authority											

Personnel information

Table 19.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
Administration			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	310	28	325	224.5	0.7	322	237.8	0.7	324	251.7	0.8	325	266.3	0.8	320	274.5	0.9	-0.2%	100.0%
1 – 6	96	8	96	28.5	0.3	96	30.4	0.3	97	32.3	0.3	97	34.1	0.4	97	35.9	0.4	0.3%	30.0%
7 – 10	111	14	112	64.4	0.6	110	67.4	0.6	110	70.8	0.6	110	74.7	0.7	109	77.9	0.7	-0.3%	34.0%
11 – 12	60	2	66	64.7	1.0	58	60.6	1.0	58	63.7	1.1	59	68.4	1.2	57	70.0	1.2	-0.6%	18.0%
13 – 16	41	4	49	62.5	1.3	56	75.1	1.3	57	80.4	1.4	57	84.8	1.5	55	86.3	1.6	-0.6%	17.4%
Other	2	–	2	4.4	2.2	2	4.4	2.2	2	4.4	2.2	2	4.4	2.2	2	4.4	2.2	–	0.6%

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

2. Rand million.

Programme 2: Social Assistance

Programme purpose

Provide social assistance to eligible individuals whose income and assets fall below set thresholds.

Objective

- Provide social assistance over the medium term to eligible beneficiaries whose income and assets fall below the set thresholds through income support to almost 4.4 million elderly people, 1.1 million people with disabilities, 12.2 million children, 194 347 children with disabilities who require care and support services, and 110 395 foster children.

Subprogrammes

- *Older Persons* provides income support to people aged 60 and older who earn less than R112 200 (single) and R224 400 (married) a year, and whose assets do not exceed R1 584 000 (single) and R3 168 000 (married).
- *War Veterans* provides income support to people who fought in World War II or the Korean War who earn less than R112 200 (single) and R224 400 (married) a year, and whose assets do not exceed R1 584 000 (single) and R3 168 000 (married).
- *Disability* provides income support to people with permanent or temporary disabilities who earn less than R112 200 (single) and R224 400 (married) a year, and whose assets do not exceed R1 584 000 (single) and R3 168 000 (married).
- *Foster Child* provides grants for children in foster care.
- *Care Dependency* provides income support to caregivers who earn not more than R288 000 (single) and R576 000 (married) a year to help them care for children who are mentally or physically disabled.
- *Child Support* provides income support to parents and caregivers of children under 18 who earn not more than R69 600 (single) and R139 200 (married) a year.
- *Grant-in-Aid* provides additional benefit to recipients of the *old age grant*, *disability grant* or *war veterans grant* who require regular care.
- *Social Relief of Distress* provides temporary income support, food parcels and other forms of relief to people experiencing undue hardship.

Expenditure trends and estimates

Table 19.8 Social Assistance expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million											
Old Age	90 675.0	98 529.4	106 753.0	117 362.0	9.0%	39.9%	121 791.9	129 590.5	136 183.0	5.1%	46.3%
War Veterans	0.5	0.3	0.2	0.1	-41.1%	0.0%	0.1	0.1	0.1	-15.5%	0.0%
Disability	25 404.9	27 002.3	28 478.1	30 273.2	6.0%	10.7%	31 872.5	33 189.2	34 220.7	4.2%	11.9%
Foster Care	4 169.2	4 057.1	3 850.6	3 431.0	-6.3%	1.5%	3 193.9	3 024.4	3 118.4	-3.1%	1.1%
Care Dependency	3 772.2	4 111.8	4 521.4	4 960.1	9.6%	1.7%	5 330.1	5 711.3	6 117.5	7.2%	2.0%
Child Support	76 857.8	80 906.8	84 853.7	89 365.6	5.2%	32.0%	88 967.9	90 022.7	90 274.3	0.3%	32.2%
Grant-in-Aid	1 778.7	2 195.2	2 981.3	3 065.8	19.9%	1.0%	4 725.1	5 634.5	6 593.3	29.1%	2.0%
Social Relief of Distress	30 379.1	33 742.9	35 276.3	37 462.5	7.2%	13.2%	36 889.3	458.6	472.9	-76.7%	4.5%
Total	233 037.4	250 545.7	266 714.7	285 920.4	7.1%	100.0%	292 770.7	267 631.3	276 980.1	-1.1%	100.0%
Change to 2025				–			33 107.6	(3 774.0)	(6 608.9)		
Budget estimate											
Economic classification											
Transfers and subsidies	232 709.1	250 527.9	266 714.7	285 920.4	7.1%	100.0%	292 770.7	267 631.3	276 980.1	-1.1%	100.0%
Households	232 709.1	250 527.9	266 714.7	285 920.4	7.1%	100.0%	292 770.7	267 631.3	276 980.1	-1.1%	100.0%
Payments for financial assets	328.3	17.8	–	–	-100.0%	0.0%	–	–	–	–	–
Total	233 037.4	250 545.7	266 714.7	285 920.4	7.1%	100.0%	292 770.7	267 631.3	276 980.1	-1.1%	100.0%
Proportion of total programme expenditure to vote expenditure	96.4%	96.6%	96.8%	96.8%	–	–	96.8%	96.5%	96.6%	–	–

Table 19.8 Social Assistance expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	232 709.1	250 527.9	266 714.7	285 920.4	7.1%	100.0%	292 770.7	267 631.3	276 980.1	-1.1%	100.0%
Old age	90 655.2	98 515.2	106 753.0	117 362.0	9.0%	39.9%	121 791.9	129 590.5	136 183.0	5.1%	46.3%
War veterans	0.5	0.3	0.2	0.1	-41.1%	—	0.1	0.1	0.1	-15.5%	0.0%
Disability	25 385.8	27 000.2	28 478.1	30 273.2	6.0%	10.7%	31 872.5	33 189.2	34 220.7	4.2%	11.9%
Foster care	4 162.1	4 056.9	3 850.6	3 431.0	-6.2%	1.5%	3 193.9	3 024.4	3 118.4	-3.1%	1.1%
Care dependency	3 770.6	4 111.8	4 521.4	4 960.1	9.6%	1.7%	5 330.1	5 711.3	6 117.5	7.2%	2.0%
Child support	76 577.3	80 905.6	84 853.7	89 365.6	5.3%	32.0%	88 967.9	90 022.7	90 274.3	0.3%	32.2%
Grant-in-aid	1 778.7	2 195.0	2 981.3	3 065.8	19.9%	1.0%	4 725.1	5 634.5	6 593.3	29.1%	2.0%
Social relief of distress	30 378.8	33 742.9	35 276.3	37 462.5	7.2%	13.2%	36 889.3	458.6	472.9	-76.7%	4.5%

Programme 3: Social Security Policy and Administration

Programme purpose

Provide for social security policy development and the fair administration of social assistance.

Objectives

- Enable the fair administration of social assistance by March 2027 by:
 - conducting oversight visits to the South African Social Security Agency's offices across provinces to monitor the implementation of social assistance legislation
 - conducting capacity-building sessions on social security rights among vulnerable communities and key stakeholders in all provinces
 - ensuring that 90 per cent of appeals are adjudicated within 90 days of receipt
 - submitting the draft policy on basic income support to Cabinet for approval
 - producing an audit report on social grants.

Subprogrammes

- *Social Security Policy Development* develops and reviews policies and legislation on social assistance and contributory income support aimed at protecting households against life cycle contingencies such as the unemployment, illness, retirement, disability or death of a breadwinner.
- *Appeals Adjudication* seeks to provide a fair and just adjudication service for social assistance appeals.
- *Social Grants Administration* provides for the South African Social Security Agency's operational costs for administering social grants.
- *Social Grants Fraud Investigations* funds fraud investigations through the South African Social Security Agency's special investigations unit.
- *Programme Management* provides for the expenses of management related to social security policy initiatives.

Expenditure trends and estimates

Table 19.9 Social Security Policy and Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million											
Social Security Policy Development	45.2	35.2	41.3	70.2	15.8%	0.6%	76.3	79.4	81.9	5.2%	0.9%
Appeals Adjudication	25.8	27.3	27.1	38.2	14.0%	0.4%	39.5	41.2	42.4	3.6%	0.5%
Social Grants Administration	7 343.6	7 498.0	7 672.9	7 993.9	2.9%	98.0%	8 256.4	8 214.6	8 169.1	0.7%	97.6%
Social Grants Fraud Investigations	72.0	72.3	75.5	76.9	2.2%	1.0%	77.1	80.4	82.9	2.5%	1.0%
Programme Management	3.0	3.5	3.6	5.2	20.4%	0.0%	5.3	5.6	5.7	3.3%	0.1%
Total	7 489.5	7 636.2	7 820.4	8 184.4	3.0%	100.0%	8 454.6	8 421.2	8 382.0	0.8%	100.0%
Change to 2025 Budget estimate				–			215.4	(190.7)	(616.4)		
Economic classification											
Current payments	65.1	62.6	69.0	107.6	18.2%	1.0%	114.8	119.6	123.3	4.6%	1.4%
Compensation of employees	48.6	47.9	50.9	75.1	15.6%	0.7%	81.8	85.6	88.2	5.5%	1.0%
Goods and services	16.6	14.7	18.1	32.5	25.2%	0.3%	33.0	34.0	35.0	2.5%	0.4%
of which:											
Consultants: Business and advisory services	4.8	7.7	8.4	5.6	5.4%	0.1%	6.3	6.7	6.9	7.4%	0.1%
Legal services	1.1	0.3	0.5	3.7	48.7%	0.0%	3.9	4.0	4.1	3.3%	0.0%
Consumables: Stationery, printing and office supplies	0.9	0.3	0.3	2.7	46.1%	0.0%	2.9	2.9	3.0	3.9%	0.0%
Training and development	0.2	0.2	0.3	1.6	91.8%	0.0%	1.7	1.7	1.7	1.8%	0.0%
Operating payments	0.3	0.0	0.6	4.1	149.8%	0.0%	4.3	4.5	4.6	3.7%	0.1%
Venues and facilities	2.3	0.9	0.2	1.6	-10.8%	0.0%	1.7	2.1	2.2	9.7%	0.0%
Transfers and subsidies	7 417.0	7 572.9	7 750.3	8 073.4	2.9%	99.0%	8 336.3	8 297.9	8 254.9	0.7%	98.5%
Departmental agencies and accounts	7 415.6	7 570.3	7 748.4	8 070.8	2.9%	99.0%	8 333.6	8 295.1	8 252.0	0.7%	98.5%
Foreign governments and international organisations	1.5	1.9	1.9	2.3	16.1%	0.0%	2.4	2.5	2.5	3.7%	0.0%
Households	–	0.7	–	0.3	–	0.0%	0.4	0.4	0.4	3.7%	0.0%
Payments for capital assets	0.1	0.7	1.0	3.4	261.6%	0.0%	3.5	3.7	3.8	3.7%	0.0%
Machinery and equipment	0.1	0.7	1.0	3.4	261.6%	0.0%	3.5	3.7	3.8	3.7%	0.0%
Payments for financial assets	7.3	–	–	–	-100.0%	0.0%	–	–	–	–	–
Total	7 489.5	7 636.2	7 820.4	8 184.4	3.0%	100.0%	8 454.6	8 421.2	8 382.0	0.8%	100.0%
Proportion of total programme expenditure to vote expenditure	3.1%	2.9%	2.8%	2.8%	–	–	2.8%	3.0%	2.9%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	–	0.7	–	0.3	–	–	0.4	0.4	0.4	3.7%	0.0%
Employee social benefits	–	0.7	–	0.3	–	–	0.4	0.4	0.4	3.7%	0.0%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	7 415.6	7 570.3	7 748.4	8 070.8	2.9%	99.0%	8 333.6	8 295.1	8 252.0	0.7%	98.5%
South African Social Security Agency	7 415.6	7 570.3	7 748.4	8 070.8	2.9%	99.0%	8 333.6	8 295.1	8 252.0	0.7%	98.5%
Foreign governments and international organisations											
Current	1.5	1.9	1.9	2.3	16.1%	–	2.4	2.5	2.5	3.7%	0.0%
International Social Security Association	1.4	1.8	1.8	2.1	16.1%	–	2.2	2.3	2.4	3.7%	0.0%
International Organisation of Pension Supervisors	0.1	0.1	0.1	0.1	16.2%	–	0.2	0.2	0.2	3.7%	0.0%

Personnel information

Table 19.10 Social Security Policy and Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment															Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29		
Social Security Policy and Administration			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	63	–	64	50.9	0.8	79	75.1	1.0	82	81.8	1.0	81	85.6	1.1	79	88.2	1.1	–	100.0%
1 – 6	17	–	17	5.5	0.3	17	5.9	0.3	17	6.2	0.4	17	6.5	0.4	17	6.9	0.4	–	21.1%
7 – 10	19	–	19	10.5	0.6	19	11.2	0.6	20	12.5	0.6	19	12.6	0.7	18	12.4	0.7	-1.8%	23.6%
11 – 12	17	–	18	20.5	1.1	24	28.8	1.2	26	32.5	1.2	26	34.2	1.3	25	34.9	1.4	1.4%	31.8%
13 – 16	10	–	10	14.4	1.4	19	29.2	1.5	19	30.6	1.6	19	32.3	1.7	19	34.1	1.8	–	23.6%

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

2. Rand million.

Programme 4: Welfare Services Policy Development and Implementation Support

Programme purpose

Create an enabling environment for the delivery of equitable developmental welfare services through the formulation of policies, norms, standards and best practices; and the provision of support to implementing agencies.

Objectives

- Enable the delivery of quality social welfare services by March 2027 by:
 - conducting awareness campaigns on elder abuse, targeting communities in 3 provinces
 - conducting capacity-building training on the register of adoptable children and prospective adoptive parents in 10 prioritised districts
 - monitoring the implementation of community-based prevention and early intervention services to vulnerable children in all provinces
 - monitoring the implementation of regulations on requirements and conditions for registration of social service professions in all provinces
 - conducting capacity building on the supervision policy for social service practitioners in all provinces
 - monitoring the implementation of the universal treatment curriculum in 12 public substance abuse treatment centres and evaluating its effectiveness
 - protecting the rights of people with disabilities by developing a costing and funding mechanism on respite care services, and submitting the policy on social development services to persons with disabilities to Cabinet for approval
 - building capacity and monitoring the implementation of the Children's Act (2005), the 2023 White Paper on Families, parenting programmes, social behaviour change programmes on gender-based violence and femicide, substance abuse, teenage pregnancy, and HIV and AIDS services
 - implementing pillar 4 (response, care, support and healing) of the national strategic plan on gender-based violence and femicide by monitoring the implementation of the psychosocial services policy in 15 identified hotspot districts
 - conducting educational awareness sessions on the prevention of sexual abuse of children in 4 provinces
 - ensuring that at least 60 per cent of victim empowerment centres collect data on the victim empowerment programme information management system.

Subprogrammes

- *Service Standards* ensures the transformation and standardisation of social welfare services through the development and coordination of overarching policies and legislation that promote integrated, quality-driven, professional and accountable service delivery.
- *Substance Abuse* develops, supports and monitors the implementation of policies, legislation, norms and standards for combating substance abuse.
- *Older Persons* develops, supports and monitors the implementation of policies, legislation, norms and standards for the provision of social welfare services to older people.
- *People with Disabilities* promotes the empowerment and rights of people with disabilities through the accelerated mainstreaming of disability considerations and the strengthening of disability-specific services.
- *Children* develops, supports and monitors the implementation of policies, legislation, norms and standards for the provision of social welfare services to children.
- *Families* develops, supports and monitors the implementation of policies, legislation and programmes for services aimed at strengthening families.
- *Social Crime Prevention and Victim Empowerment* develops, supports and monitors the implementation of policies, legislation and programmes aimed at protecting, empowering and supporting victims of crime and violence, including gender-based violence and femicide.
- *Youth* develops and facilitates the implementation of policies, legislation and programmes aimed at mobilising, protecting and developing skills among vulnerable young people.
- *HIV and AIDS* develops, supports and monitors the implementation of policies, programmes and guidelines aimed at preventing and mitigating the impact of HIV and AIDS, in line with the 2023-2028 national strategic plan for HIV and AIDS, TB and sexually transmitted infections.
- *Programme Management* provides for the expenses of the deputy director-general related to the coordination and management of social welfare services.

Expenditure trends and estimates

Table 19.11 Welfare Services Policy Development and Implementation Support expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Service Standards	22.1	19.6	18.3	30.6	11.5%	7.4%	31.2	32.6	33.6	3.2%	9.4%
Substance Abuse	24.0	19.9	20.6	20.4	-5.3%	7.0%	21.2	22.1	22.7	3.7%	6.4%
Older Persons	14.1	13.7	16.9	18.3	9.0%	5.2%	18.3	19.1	19.7	2.5%	5.5%
People with Disabilities	12.4	16.0	13.9	14.1	4.3%	4.6%	14.4	15.0	15.5	3.2%	4.4%
Children	82.9	78.5	78.1	80.5	-1.0%	26.3%	83.3	86.9	89.6	3.6%	25.2%
Families	7.0	7.7	9.8	11.0	15.9%	2.9%	11.3	11.8	12.2	3.6%	3.4%
Social Crime Prevention and Victim Empowerment	76.3	84.4	85.4	82.2	2.5%	26.9%	87.1	90.8	93.6	4.4%	26.4%
Youth	10.7	9.1	8.3	11.0	0.9%	3.2%	9.5	10.0	10.4	-2.0%	2.9%
HIV and AIDS	43.3	52.1	45.1	46.2	2.2%	15.3%	49.2	51.2	52.8	4.5%	14.9%
Programme Management	2.5	2.9	3.6	4.8	24.6%	1.1%	4.9	5.1	5.3	3.1%	1.5%
Total	295.3	303.8	300.1	319.0	2.6%	100.0%	330.5	344.6	355.3	3.7%	100.0%
Change to 2025 Budget estimate				—			(3.8)	(4.8)	(9.8)		

Table 19.11 Welfare Services Policy Development and Implementation Support expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	250.7	249.9	252.0	258.4	1.0%	83.0%	267.5	279.1	287.8	3.7%	81.0%
Compensation of employees	145.3	151.3	156.3	162.7	3.8%	50.5%	172.1	182.1	187.8	4.9%	52.6%
Goods and services	105.4	98.6	95.6	95.7	-3.1%	32.5%	95.4	97.0	100.0	1.5%	28.4%
of which:						–					–
Advertising	17.9	8.9	6.7	10.6	-16.1%	3.6%	10.2	10.6	10.9	1.2%	3.1%
Catering: Departmental activities	5.3	9.5	9.4	5.3	0.1%	2.4%	4.4	4.7	4.8	-2.8%	1.4%
Consultants: Business and advisory services	16.9	20.0	18.1	21.9	8.9%	6.3%	23.4	24.3	25.1	4.7%	7.1%
Consumables: Stationery, printing and office supplies	2.2	2.3	1.7	4.6	29.0%	0.9%	5.0	5.1	5.3	4.4%	1.5%
Travel and subsistence	20.1	19.4	27.1	16.0	-7.3%	6.8%	14.7	13.5	13.9	-4.6%	4.1%
Venues and facilities	22.7	20.0	21.1	20.6	-3.3%	6.9%	21.2	22.1	22.7	3.4%	6.4%
Transfers and subsidies	42.8	46.6	43.9	54.0	8.1%	15.4%	56.1	58.3	60.1	3.6%	16.9%
Foreign governments and international organisations	0.4	0.4	0.5	0.5	6.6%	0.2%	0.5	0.6	0.6	3.7%	0.2%
Non-profit institutions	41.7	45.9	43.3	52.7	8.2%	15.1%	54.7	56.9	58.7	3.6%	16.5%
Households	0.7	0.3	0.2	0.8	3.2%	0.2%	0.8	0.8	0.8	3.7%	0.2%
Payments for capital assets	1.8	7.4	4.2	6.6	54.7%	1.6%	6.9	7.2	7.4	3.7%	2.1%
Buildings and other fixed structures	–	4.3	1.8	–	–	0.5%	–	–	–	–	–
Machinery and equipment	1.8	3.1	2.4	6.6	54.7%	1.1%	6.9	7.2	7.4	3.7%	2.1%
Total	295.3	303.8	300.1	319.0	2.6%	100.0%	330.5	344.6	355.3	3.7%	100.0%
Proportion of total programme expenditure to vote expenditure	0.1%	0.1%	0.1%	0.1%	–	–	0.1%	0.1%	0.1%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.7	0.3	0.2	0.8	3.2%	0.2%	0.8	0.8	0.8	3.7%	0.2%
Employee social benefits	0.7	0.3	0.2	0.8	3.2%	0.2%	0.8	0.8	0.8	3.7%	0.2%
Foreign governments and international organisations											
Current	0.4	0.4	0.5	0.5	6.6%	0.2%	0.5	0.6	0.6	3.7%	0.2%
United Nations international drug control programme	0.0	–	0.0	0.0	3.8%	–	0.0	0.0	0.0	4.6%	0.0%
International Federation on Ageing	0.0	0.0	0.0	0.0	18.1%	–	0.0	0.0	0.0	4.6%	0.0%
International Social Service	0.4	0.4	0.4	0.5	6.3%	0.1%	0.5	0.5	0.5	3.6%	0.1%
Non-profit institutions											
Current	41.7	45.9	43.3	52.7	8.2%	15.1%	54.7	56.9	58.7	3.6%	16.5%
South African National AIDS Council	15.6	19.3	17.1	20.8	10.0%	6.0%	21.5	22.4	23.1	3.5%	6.5%
South African National Council on Alcoholism and Drug Dependence	1.9	1.9	2.0	2.1	3.1%	0.7%	2.2	2.3	2.3	3.7%	0.7%
South African Depression and Anxiety Group	1.9	1.9	2.0	2.1	3.1%	0.6%	2.2	2.2	2.3	3.7%	0.7%
South African Council for Social Service Professions	2.3	2.3	–	2.5	3.1%	0.6%	2.6	2.7	2.8	3.7%	0.8%
South African Older Persons Forum	1.5	1.6	1.7	1.8	4.4%	0.5%	1.8	1.9	2.0	3.7%	0.6%
National Institute Community Development and Management – older persons	1.8	1.5	1.2	1.3	-9.8%	0.5%	1.4	1.4	1.5	4.2%	0.4%
Suid-Afrikaanse Vrouefederasie – families	0.7	0.8	0.7	0.8	4.4%	0.3%	0.8	0.9	0.9	3.9%	0.3%
Family and Marriage Society of South Africa	1.2	1.1	–	–	-100.0%	0.2%	–	–	–	–	–
DeafBlind South Africa	1.4	1.7	1.8	1.9	10.9%	0.6%	2.0	2.0	2.1	3.7%	0.6%
Autism South Africa	1.5	1.6	1.6	1.7	4.7%	0.5%	1.8	1.9	1.9	3.7%	0.5%
Suid-Afrikaanse Vrouefederasie – children	0.9	0.9	0.8	1.0	4.1%	0.3%	1.0	1.1	1.1	3.8%	0.3%
Childline South Africa	1.5	1.5	1.1	1.2	-6.6%	0.4%	1.3	1.3	1.4	4.4%	0.4%
National Institute Community Development and Management (victim empowerment)	1.3	1.3	1.4	1.5	3.0%	0.5%	1.5	1.6	1.6	3.7%	0.5%
LifeLine South Africa	2.2	2.2	2.3	2.4	3.2%	0.8%	2.5	2.6	2.7	3.7%	0.8%
National Shelter Movement of South Africa	0.7	0.7	0.8	0.8	3.1%	0.2%	0.8	0.9	0.9	3.7%	0.2%
Khulisa Social Solutions	–	–	–	1.8	–	0.1%	1.9	1.9	2.0	3.7%	0.6%
National Institute for Crime Prevention and the Reintegration of Offenders	1.7	1.7	1.8	1.8	3.1%	0.6%	1.9	2.0	2.1	3.7%	0.6%
Cape Development and Dialogue Centre Trust	1.4	1.4	–	–	-100.0%	0.2%	–	–	–	–	–
Uhambo Foundation	1.4	1.5	1.6	1.6	5.2%	0.5%	1.7	1.8	1.8	3.7%	0.5%
Rata Social Services	0.7	0.8	0.8	0.9	6.5%	0.3%	0.9	0.9	1.0	3.5%	0.3%
Tumelong	–	–	1.2	1.2	–	0.2%	1.3	1.3	1.4	3.6%	0.4%
Association for Dementia and Alzheimer's of South Africa	–	–	1.0	1.1	–	0.2%	1.1	1.1	1.2	3.1%	0.3%
ABBA Specialist Adoption and Social Services	–	–	0.8	0.9	–	0.1%	0.9	0.9	0.9	3.7%	0.3%
Future Families	–	–	1.5	1.6	–	0.2%	1.6	1.7	1.7	3.7%	0.5%

Personnel information

Table 19.12 Welfare Services Policy Development and Implementation Support personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual		Revised estimate		Medium-term expenditure estimate												
			2024/25		2025/26		2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29					
Welfare Services Policy Development and Implementation Support			Unit cost			Unit cost			Unit cost			Unit cost							
Salary level	200	3	209	156.3	0.7	205	162.7	0.8	206	172.1	0.8	207	182.1	0.9	204	187.8	0.9		
1 – 6	46	1	47	14.7	0.3	47	15.7	0.3	47	16.5	0.4	47	17.4	0.4	47	18.4	0.4	–	22.9%
7 – 10	84	2	84	47.0	0.6	84	50.0	0.6	84	52.6	0.6	85	56.0	0.7	85	59.1	0.7	0.4%	41.2%
11 – 12	54	–	62	70.9	1.1	54	65.6	1.2	55	70.2	1.3	55	74.1	1.3	54	77.1	1.4	–	26.6%
13 – 16	16	–	16	23.7	1.5	20	31.3	1.6	20	32.9	1.6	20	34.7	1.7	18	33.3	1.8	-3.5%	9.4%

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

2. Rand million.

Programme 5: Social Policy and Integrated Service Delivery

Programme purpose

Support community development and promote evidence-based policy-making in the department and the social development sector.

Objectives

- Produce a progress report on the implementation of the 2025 Doha Declaration on Social Development and government's Programme of Action by March 2027.
- Create an enabling environment for non-profit organisations and increase public trust and confidence in them through effective and fair regulation by March 2027 by:
 - monitoring their compliance with the Non-profit Organisations Act (1997)
 - ensuring that 90 per cent of non-profit organisation registration applications are processed within 2 months of receipt
 - registering all compliant applications within 2 months
 - processing 80 per cent of all non-profit organisations' annual reports within 2 months.
- Harness the implementation of community development in South Africa with emphasis on creating vibrant and sustainable communities by finalising a national community development policy and framework by March 2027.
- Facilitate the implementation of the department's portfolio on the district development model in relation to social development by March 2027.
- Evaluate the implementation of the framework on the integration of population policy in the district development model of 52 districts and produce an evaluation report by March 2027.
- Support the provision of nutritious food to the poor and vulnerable by coordinating interventions, including centre-based feeding programmes, and partnerships with civil society organisations, social partners and other agencies by March 2027.
- Create 283 418 work opportunities through social sector expanded public works programmes by March 2027.
- Convene 5 seminars on population policy priorities by March 2027.

Subprogrammes

- *Social Policy Research and Development* provides strategic guidance in terms of evidence-based social policy development, coordination and evaluation.

- *Special Projects and Innovation* provides for the coordination, incubation and innovation of departmental and social cluster initiatives such as the expanded public works programme.
- *Population Policy Promotion* supports, monitors and evaluates the implementation of the 1998 White Paper on Population Policy for South Africa by conducting research on population trends and dynamics; raising awareness on population and development concerns; and supporting and building the technical capacity of national, provincial and local government and other stakeholders to implement population policy strategies.
- *Registration and Monitoring of Non-profit Organisations* registers and monitors non-profit organisations in terms of the Non-profit Organisations Act (1997).
- *Substance Abuse Advisory Services and Oversight* monitors the implementation of policies, legislation, norms and standards aimed at combating substance abuse.
- *Community Development* develops and facilitates the implementation of policies, guidelines, frameworks, norms and standards for ensuring the empowerment of local communities, strengthening the capacity of people as active citizens through their community groups, organisations and networks; and strengthening the capacity of institutions and agencies (public, private and non-governmental) to work with citizens to shape and create change in their communities.
- *National Development Agency* provides for transfers to the National Development Agency to support civil society organisations in poverty alleviation programmes.
- *Programme Management* provides for expenses related to the coordination and management of community development programmes and initiatives.

Expenditure trends and estimates

Table 19.13 Social Policy and Integrated Service Delivery 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Social Policy Research and Development	4.4	4.0	4.5	7.1	17.4%	1.4%	7.3	7.6	7.8	3.5%	1.9%
Special Projects and Innovation	8.2	5.0	4.6	12.9	16.1%	2.1%	12.4	13.0	13.4	1.3%	3.2%
Population Policy Promotion	29.5	30.0	28.7	40.7	11.3%	9.0%	40.2	42.0	43.4	2.1%	10.4%
Registration and Monitoring of Non-profit Organisations	49.2	53.3	48.6	43.9	-3.7%	13.6%	46.7	48.7	50.2	4.6%	12.1%
Substance Abuse Advisory Services and Oversight	7.8	9.4	10.0	6.9	-3.9%	2.4%	17.2	18.0	18.7	39.3%	4.5%
Community Development	36.7	35.0	38.0	30.5	-5.9%	9.8%	33.4	34.8	35.8	5.4%	8.6%
National Development Agency	219.3	220.1	212.0	216.3	-0.5%	60.5%	225.0	234.0	241.3	3.7%	58.2%
Programme Management	5.7	4.2	5.0	4.0	-10.5%	1.3%	4.2	4.4	4.5	3.6%	1.1%
Total	360.6	361.0	351.4	362.3	0.2%	100.0%	386.4	402.4	415.1	4.6%	100.0%
Change to 2025 Budget estimate				-			7.2	6.1	1.0		
Economic classification											
Current payments	138.2	139.0	136.7	142.7	1.1%	38.8%	157.9	164.8	170.1	6.0%	40.9%
Compensation of employees	88.3	91.2	96.0	99.6	4.1%	26.1%	109.1	115.4	119.1	6.1%	28.5%
Goods and services	49.9	47.8	40.7	43.2	-4.7%	12.6%	48.8	49.4	51.0	5.7%	12.4%
of which:											
Administrative fees	1.2	0.6	0.8	1.7	11.9%	0.3%	1.8	1.9	2.0	4.3%	0.5%
Advertising	3.4	1.4	0.5	2.9	-5.6%	0.6%	5.9	6.2	6.4	30.5%	1.5%
Consultants: Business and advisory services	10.4	17.2	8.6	7.1	-11.7%	3.0%	8.5	8.9	9.1	8.6%	2.2%
Consumables: Stationery, printing and office supplies	1.1	0.8	1.4	3.9	52.4%	0.5%	5.0	5.2	5.4	11.4%	1.3%
Travel and subsistence	14.7	12.5	14.9	10.6	-10.3%	3.7%	10.7	9.8	10.1	-1.7%	2.5%
Venues and facilities	11.4	7.6	9.0	10.0	-4.4%	2.6%	9.8	10.2	10.5	1.9%	2.5%
Transfers and subsidies	221.0	221.9	214.2	218.5	-0.4%	61.0%	227.3	236.4	243.7	3.7%	58.8%
Departmental agencies and accounts	219.3	220.1	212.0	216.3	-0.5%	60.5%	225.0	234.0	241.3	3.7%	58.2%
Foreign governments and international organisations	1.7	1.8	1.8	1.9	5.3%	0.5%	2.0	2.1	2.2	3.7%	0.5%
Households	0.1	0.0	0.4	0.2	43.1%	0.1%	0.2	0.2	0.2	3.7%	0.1%
Payments for capital assets	1.3	0.1	0.5	1.1	-4.7%	0.2%	1.2	1.2	1.3	3.7%	0.3%
Machinery and equipment	1.3	0.1	0.5	1.1	-4.7%	0.2%	1.2	1.2	1.3	3.7%	0.3%
Total	360.6	361.0	351.4	362.3	0.2%	100.0%	386.4	402.4	415.1	4.6%	100.0%
Proportion of total programme expenditure to vote expenditure	0.1%	0.1%	0.1%	0.1%	-	-	0.1%	0.1%	0.1%	-	-

Table 19.13 Social Policy and Integrated Service Delivery expenditure trends and estimates by subprogramme and economic classification (continued)

Classification (continued)											
Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	0.1	0.0	0.4	0.2	43.1%	0.1%	0.2	0.2	0.2	3.7%	0.1%
Employee social benefits	0.1	0.0	0.4	0.2	43.1%	0.1%	0.2	0.2	0.2	3.7%	0.1%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	219.3	220.1	212.0	216.3	-0.5%	60.5%	225.0	234.0	241.3	3.7%	58.2%
National Development Agency	219.3	220.1	212.0	216.3	-0.5%	60.5%	225.0	234.0	241.3	3.7%	58.2%
Foreign governments and international organisations											
Current	1.7	1.8	1.8	1.9	5.3%	0.5%	2.0	2.1	2.2	3.7%	0.5%
United Nations Population Fund	0.7	0.7	0.7	0.7	3.1%	0.2%	0.7	0.8	0.8	3.7%	0.2%
Partners in Population and Development	1.0	1.1	1.1	1.2	6.7%	0.3%	1.3	1.3	1.4	3.7%	0.3%

Personnel information

Table 19.14 Social Policy and Integrated Service Delivery personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)	
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate								
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29
Social Policy and Integrated Service Delivery			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	90	6	133	96.0	0.7	132	99.6	0.8	135	109.1	0.8	136	115.4	0.8	134	119.1	0.9
1 – 6	31	5	31	9.8	0.3	31	10.4	0.3	30	10.6	0.4	31	11.5	0.4	31	12.1	0.4
7 – 10	36	1	48	27.9	0.6	51	31.4	0.6	51	33.0	0.6	51	34.8	0.7	51	36.8	0.7
11 – 12	14	–	35	33.8	1.0	32	32.7	1.0	34	36.6	1.1	34	38.6	1.1	33	39.6	1.2
13 – 16	9	–	19	24.6	1.3	18	25.0	1.4	20	28.9	1.4	20	30.5	1.5	19	30.6	1.6
																0.5%	100.0%

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

2. Rand million.

Entities

National Development Agency

Selected performance indicators

Table 19.15 National Development Agency performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Value of resources raised per year from National Development Agency partnerships to fund poverty eradication interventions	Administration	Reduced poverty and improved livelihoods	R35m	R57.3m	R64.8m	R30m	R200m	R350m	R400m
Number of civil society organisations that access resources per year from strategic partners and the agency for the implementation of poverty eradication interventions	Civil society organisations development		— ¹	79	565	600	800	1 000	1 300
Number of beneficiaries participating in income-generation projects per year	Civil society organisations development		3 175	1 911	1 000	1 500	2 000	2 500	3 000

Table 19.15 National Development Agency performance indicators by programme/objective/activity and related outcome (continued)

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
Number of civil society organisations capacitated with skills to implement development interventions per year	Civil society organisations development		3 124	3 077	1 000	2 000	3 000	3 500	4 000
Number of community engagements on poverty eradication conducted per year	Civil society organisations development	Reduced poverty and improved livelihoods	— ¹	— ¹	— ¹	22	44	66	88
Number of community members capacitated with skills to implement poverty eradication interventions per year	Civil society organisations development		— ¹	5 110	3 410	3 000	3 500	4 000	4 500
Longitudinal research study conducted to inform development policy	Research		— ¹	— ¹	— ¹	Baseline study report produced	Mid-term report produced	Final report produced	— ²

1. No historical data available.

2. Indicator discontinued as the study is expected to be completed in 2027/28.

Entity overview

The National Development Agency is a schedule 3A public entity established in terms of the National Development Agency Act (1998). Its primary mandate is to contribute towards the eradication of poverty and its causes by granting funds to civil society organisations to carry out projects and programmes aimed at meeting the development needs of poor communities and strengthening institutional capacity. The agency's secondary mandate is to promote consultation, dialogue and the sharing of development experience between civil society organisations and relevant organs of state, and to facilitate debate on development policy. This mandate also requires the entity to undertake research and produce publications aimed at providing a basis for development policy.

The agency continues to implement its turnaround strategy, approved in 2023/24, which aims to position it as the coordinator of social development within government. The approach envisaged in the strategy is designed to empower impoverished communities by supporting the establishment and funding of sustainable commercial enterprises that will provide reliable income and employment to members of communities who rely on the social security provided by government. To address the agency's financial pressures, over the next 3 years, it has sought additional funding from partners, including other government departments and the private sector. An estimated R971.6 million over the medium term is expected to be spent on funding 3 100 civil society organisations to implement poverty alleviation programmes, of which R950 million is expected to come from other partners.

Expenditure and revenue over the period ahead are estimated at R1.7 billion. Transfers from the department constitute an estimated 42.1 per cent (R700.4 million) of revenue and the remainder is set to be generated through funding from partnerships. The investment from partners outside the department is expected to lead to a significant average annual increase of 37 per cent in spending and revenue, from R251.6 million in 2025/26 to R646.7 million in 2028/29.

Programmes/Objectives/Activities

Table 19.16 National Development Agency expenditure trends and estimates by programme/objective/activity

	Audited outcome				Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29		
R million					2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Administration	117.3	111.0	105.5	116.9	-0.1%	47.5%	116.0	119.8	127.6	3.0%	21.8%
Civil society organisations development	135.3	105.0	97.5	124.5	-2.7%	48.8%	302.1	456.8	507.3	59.7%	76.1%
Research	9.3	8.9	6.3	10.2	3.2%	3.7%	11.0	11.5	11.8	4.8%	2.1%
Total	261.9	224.9	209.3	251.6	-1.3%	100.0%	429.1	588.1	646.7	37.0%	100.0%

Statements of financial performance, cash flow and financial position

Table 19.17 National Development Agency statements of financial performance, cash flow and financial position

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	6.7	5.8	0.5	5.3	-7.3%	2.0%	4.1	4.1	5.4	0.7%	0.8%
Other non-tax revenue	6.7	5.8	0.5	5.3	-7.3%	2.0%	4.1	4.1	5.4	0.7%	0.8%
Transfers received	231.4	221.3	212.2	246.3	2.1%	98.0%	425.0	584.0	641.3	37.6%	99.2%
Total revenue	238.1	227.0	212.7	251.6	1.9%	100.0%	429.1	588.1	646.7	37.0%	100.0%
Expenses											
Current expenses	214.6	206.9	196.9	217.6	0.5%	88.2%	221.9	230.4	241.1	3.5%	41.7%
Compensation of employees	145.8	140.9	138.9	157.0	2.5%	61.5%	158.3	165.4	171.8	3.1%	29.8%
Goods and services	65.5	64.9	57.0	60.6	-2.5%	26.2%	63.6	65.1	69.3	4.5%	11.9%
Depreciation	3.3	1.0	1.1	—	-100.0%	0.6%	—	—	—	—	—
Transfers and subsidies	47.3	18.1	12.5	34.0	-10.4%	11.8%	207.2	357.7	405.6	128.5%	58.3%
Total expenses	261.9	224.9	209.3	251.6	-1.3%	100.0%	429.1	588.1	646.7	37.0%	100.0%
Surplus/(Deficit)	(23.8)	2.1	3.4	—	-100.0%		—	—	—	—	
Cash flow statement											
Cash flow from operating activities	(43.0)	(16.5)	(14.4)	—	-100.0%	100.0%	(1.5)	10.8	11.7	—	100.0%
Receipts											
Non-tax receipts	5.8	5.2	0.4	2.3	-26.6%	1.5%	4.1	4.1	5.4	33.4%	0.8%
Other tax receipts	5.8	5.2	0.4	2.3	-26.6%	1.5%	4.1	4.1	5.4	33.4%	0.8%
Transfers received	219.3	220.1	212.0	246.3	4.0%	98.1%	425.0	584.0	641.3	37.6%	99.2%
Financial transactions in assets and liabilities	1.4	1.7	0.4	—	-100.0%	0.4%	—	—	—	—	—
Total receipts	226.4	227.0	212.7	248.6	3.2%	100.0%	429.1	588.1	646.7	37.5%	100.0%
Payment											
Current payments	224.7	214.6	219.3	212.9	-1.8%	88.1%	223.4	219.7	229.4	2.5%	40.9%
Compensation of employees	143.4	148.3	148.4	155.0	2.6%	60.2%	161.2	168.2	173.2	3.8%	30.6%
Goods and services	81.3	66.3	70.9	57.8	-10.8%	28.0%	62.2	51.5	56.2	-0.9%	10.3%
Transfers and subsidies	44.8	28.9	7.8	35.7	-7.2%	11.9%	207.2	357.7	405.6	124.8%	59.1%
Total payments	269.5	243.5	227.1	248.6	-2.7%	100.0%	430.6	577.3	635.0	36.7%	100.0%
Net cash flow from investing activities	(3.8)	(3.0)	(0.4)	(1.2)	-32.2%	100.0%	(0.9)	(1.0)	(1.0)	-5.9%	100.0%
Acquisition of property, plant, equipment and intangible assets	(3.8)	(3.0)	(0.4)	(1.2)	-32.2%	100.0%	(0.9)	(1.0)	(1.0)	-5.9%	100.0%
Net increase/(decrease) in cash and cash equivalents	(46.9)	(19.5)	(14.8)	(1.2)	-70.5%	100.0%	(2.4)	9.8	10.7	-307.3%	100.0%
Statement of financial position											
Carrying value of assets	8.7	10.5	9.7	10.1	4.8%	12.1%	11.4	11.0	11.5	4.5%	20.9%
of which:											
Acquisition of assets	(3.8)	(3.0)	(0.4)	(1.2)	-32.2%	100.0%	(0.9)	(1.0)	(1.0)	-5.9%	100.0%
Receivables and prepayments	1.4	1.7	2.0	1.2	-5.1%	1.9%	1.1	0.6	0.6	-22.0%	1.4%
Cash and cash equivalents	101.9	82.4	67.6	24.5	-37.8%	85.9%	33.6	40.8	51.5	28.1%	77.7%
Total assets	112.0	94.6	79.2	35.7	-31.7%	100.0%	46.0	52.3	63.5	21.1%	100.0%
Accumulated surplus/(deficit)	37.1	35.5	33.1	8.1	-39.9%	35.4%	8.1	8.1	8.1	—	15.0%
Capital reserve fund	23.9	23.7	8.7	4.6	-42.3%	19.0%	3.5	11.0	25.0	76.1%	24.5%
Trade and other payables	22.3	13.9	31.5	14.5	-13.3%	25.6%	18.2	14.5	11.7	-6.9%	27.4%
Provisions	28.6	21.5	5.9	8.5	-33.2%	20.1%	16.3	18.7	18.7	29.7%	33.1%
Total equity and liabilities	112.0	94.6	79.2	35.7	-31.7%	100.0%	46.0	52.3	63.5	21.1%	100.0%

Personnel information

Table 19.18 National Development Agency personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29		
National Development Agency			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	195	195	177	138.9	0.8	195	157.0	0.8	186	158.3	0.9	186	165.4	0.9	186	171.8	0.9	-1.6%	100.0%
1 – 6	20	20	17	3.4	0.2	20	4.0	0.2	17	3.5	0.2	17	3.6	0.2	17	3.8	0.2	-5.3%	9.1%
7 – 10	97	97	87	47.2	0.5	97	55.6	0.6	92	54.3	0.6	92	56.8	0.6	92	59.0	0.6	-1.7%	49.5%
11 – 12	45	45	41	42.0	1.0	45	46.0	1.0	44	46.9	1.1	44	49.0	1.1	44	50.8	1.2	-0.7%	23.7%
13 – 16	33	33	32	46.2	1.4	33	51.4	1.6	33	53.6	1.6	33	56.0	1.7	33	58.2	1.8	–	17.7%

1. Rand million.

South African Social Security Agency

Selected performance indicators

Table 19.19 South African Social Security Agency performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of reported fraud and corruption cases investigated and finalised per year	Administration	Improved coverage of social protection	96% (469/ 487)	98% (465/ 474)	99% (478/ 483)	95%	95%	95%	95%
Average cost to administer monthly social assistance per beneficiary per year	Benefits administration support		R32	R32	R31	R35	R36	R37	R36
Administration cost as a percentage of the social assistance transfers budget per year	Benefits administration support		3.1% (R7.1bn/ R233bn)	2.9% (R7.3bn/ R251bn)	2.7% (R7.1bn/ R267bn)	2.8%	2.8%	3.1%	3.0%
Percentage of new grant applications per year that are processed within the targeted number of working days	Benefits administration support		89% (1.6 million/ 1.8 million) within 5 days	95% (1.8 million/ 1.9 million) within 10 days	91% (1.7 million/ 1.8 million) within 7 days	90% within 7 days	85% within 7 days	90% within 5 days	90% within 5 days
Number of grants in payment, including grant-in-aid (excluding COVID-19 social relief of distress), per year	Benefits administration support		18 829 716	19 137 524	19 255 361	19 086 464	18 991 697	18 921 056	18 873 152

Entity overview

The South African Social Security Agency was established in terms of the South African Social Security Agency Act (2004) to ensure the effective and efficient administration, management and payment of social assistance to qualifying beneficiaries. The agency provides social assistance to eligible individuals who are unable to support themselves and their dependants, as well as temporary assistance to individuals and households in crisis situations such as disasters and in cases of the loss of a breadwinner. The *child support grant* continues to account for more than 67 per cent of total grants administered, while the *old age grant* accounts for 22 per cent.

The number of grants administered by the agency, excluding social relief of distress related to the COVID-19 pandemic, is set to decrease from 19.1 million in 2025/26 to 18.9 million in 2028/29. This is mainly attributable to efficiency reforms aimed at strengthening legislative compliance to ensure that grants are disbursed only to those who rightfully qualify for them. To strengthen compliance with the Social Assistance Act (2004), a set of initiatives have been developed to expand the agency's capacity. These are aligned with the conditions imposed on the agency's allocation in terms of section 4 of the Appropriation Act (2025) in line with the targeted and responsible savings initiative, and are designed to modernise the determination of eligibility through an automated income verification platform, reduce inclusion errors and strengthen data-driven oversight across the grant value chain. Other areas where initiatives will be rolled out include grant review and a reassessment

of capacity expansion, improved debt collection, workflow and case management improvements, communication, programme management and change enablement. The agency expects to spend R2 billion over the period ahead on these activities.

The increasing complexity and frequency of cyber threats have made it necessary for the agency to strengthen its cybersecurity. To address such risks and ensure the protection of customer information and transactional data, the agency acquired a cybersecurity operations centre, expenditure on which is set to amount to R25.4 million between 2025/26 and 2027/28. This amount includes the provision of cybersecurity awareness and training on the effective identification and counteraction of potential threats, system stabilisation, and the introduction of advanced enhancements to embed a culture of cybersecurity awareness and resilience in the agency. Once fully established, the cybersecurity operations centre will remain a component within the agency.

As part of strengthening security measures, the agency has also implemented an electronic know-your-customer solution, which verifies an applicant's identity through biometric data. The verification process uses the applicant's photograph or fingerprint to authenticate their identity against official government records, including those maintained by the Department of Home Affairs. This serves as a safeguard against fraud and ensures that grant payments are made correctly. A total of R27 million is allocated over the medium term to run this process.

The agency intends to re-engineer and enhance its enterprise business intelligence solution to integrate data from its various key systems as well as from external sources (such as the departments of home affairs, basic education and social development, and the National Student Financial Aid Scheme). This is aimed at generating accurate and reliable management information to support informed decision-making and will enable the creation of a unified view of beneficiaries, thereby strengthening service delivery and ensuring a more holistic approach to social assistance. The re-engineering exercise is expected to cost R4.5 million in 2026/27 and R4.7 million in 2027/28.

The agency has identified financial losses arising from instances in which beneficiaries' deaths are registered on the Department of Home Affairs' database after payment instructions have been issued to banks, but before the withdrawal date specified in the payment instruction file. To mitigate the impact of this, the agency developed a bulk recall system that went live at the end of October 2025. The technical infrastructure for the recall system was built at a cost of R13.2 million and recalls will continue, resulting in the agency recouping a projected R189.9 million over the MTEF period.

Expenditure is expected to increase marginally, in line with revenue, at an average annual rate of 0.7 per cent, from R8.1 billion in 2025/26 to R8.3 billion in 2028/29. The agency's total budget is projected to amount to R24.9 billion over the medium term. It expects to derive almost all its revenue over the next 3 years through transfers from the department. The agency will receive an additional R58.4 million in 2026/27 for costs related to the incentivised early retirement and voluntary exit programmes for 134 employees. These funds are allocated in its budget for transfers to households.

Programmes/Objectives/Activities

Table 19.20 South African Social Security Agency expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
	2022/23	2023/24	2024/25		2022/23 - 2025/26	Average: Expenditure/ Total (%)	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	2 871.5	3 192.3	3 353.5	3 559.2	7.4%	43.9%	3 734.4	3 843.4	4 052.2	4.4%	46.7%
Benefits administration support	4 265.6	4 106.7	3 723.6	4 517.8	1.9%	56.1%	4 605.6	4 458.4	4 206.8	-2.3%	53.3%
Total	7 137.0	7 299.0	7 077.1	8 077.0	4.2%	100.0%	8 340.0	8 301.8	8 259.0	0.7%	100.0%

Statements of financial performance, cash flow and financial position

Table 19.21 South African Social Security Agency statements of financial performance, cash flow and financial position

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	67.1	48.2	23.3	6.1	-54.9%	0.5%	6.4	6.7	7.0	4.5%	0.1%
Sale of goods and services other than capital assets	0.1	0.1	0.1	0.1	12.4%	–	0.1	0.1	0.1	7.5%	0.0%
Other sales	0.0	0.0	0.0	0.1	41.5%	–	0.1	0.1	0.1	4.4%	0.0%
Other non-tax revenue	67.1	48.2	23.2	6.1	-55.1%	0.5%	6.3	6.6	6.9	4.5%	0.1%
Transfers received	7 415.6	7 572.8	7 750.3	8 070.8	2.9%	99.5%	8 333.6	8 295.1	8 252.0	0.7%	99.9%
Total revenue	7 482.7	7 621.1	7 773.6	8 077.0	2.6%	100.0%	8 340.0	8 301.8	8 259.0	0.7%	100.0%
Expenses											
Current expenses	7 095.6	7 254.2	7 030.7	8 049.1	4.3%	99.5%	8 264.5	8 284.0	8 240.4	0.8%	99.6%
Compensation of employees	3 359.6	3 472.7	3 687.2	3 967.7	5.7%	49.0%	4 133.6	4 290.6	4 535.4	4.6%	52.0%
Goods and services	3 651.9	3 677.4	3 214.2	4 081.4	3.8%	49.4%	4 130.9	3 993.3	3 705.0	-3.2%	47.5%
Depreciation	84.1	104.2	129.3	–	-100.0%	1.1%	–	–	–	–	–
Transfers and subsidies	41.4	44.8	46.4	27.8	-12.4%	0.5%	75.5	17.8	18.6	-12.5%	0.4%
Total expenses	7 137.0	7 299.0	7 077.1	8 077.0	4.2%	100.0%	8 340.0	8 301.8	8 259.0	0.7%	100.0%
Surplus/(Deficit)	345.7	322.1	696.5	–	-100.0%		–	–	–	–	
Cash flow statement											
Cash flow from operating activities	786.3	333.2	725.9	84.9	-52.4%	100.0%	312.6	13.1	13.7	-45.5%	100.0%
Receipts											
Non-tax receipts	56.2	43.2	9.8	6.1	-52.2%	0.4%	6.4	6.7	7.0	4.5%	0.1%
Sales of goods and services other than capital assets	3.3	4.8	3.1	4.9	13.4%	0.1%	5.1	5.3	5.6	4.4%	0.1%
Other sales	3.3	4.8	3.1	4.8	13.6%	0.1%	5.0	5.3	5.5	4.4%	0.1%
Other tax receipts	52.8	38.4	6.7	1.3	-71.2%	0.3%	1.3	1.4	1.5	5.2%	–
Transfers received	7 415.6	7 570.3	7 748.4	8 070.8	2.9%	99.6%	8 333.6	8 295.1	8 252.0	0.7%	99.9%
Financial transactions in assets and liabilities	5.0	6.0	4.9	–	-100.0%	0.1%	–	–	–	–	–
Total receipts	7 476.8	7 619.5	7 763.1	8 077.0	2.6%	100.0%	8 340.0	8 301.8	8 259.0	0.7%	100.0%
Payment											
Current payments	6 649.0	7 241.5	6 990.9	7 964.2	6.2%	99.4%	7 951.9	8 270.8	8 226.7	1.1%	99.5%
Compensation of employees	3 380.4	3 489.0	3 687.2	3 967.7	5.5%	50.1%	4 133.6	4 290.6	4 535.4	4.6%	52.8%
Goods and services	3 268.6	3 752.5	3 303.7	3 996.5	6.9%	49.4%	3 818.3	3 980.2	3 691.3	-2.6%	46.8%
of which:						–					–
Computer services	405.7	479.0	529.2	533.4	9.6%	6.7%	614.0	631.1	663.9	7.6%	7.8%
Operating leases	342.0	319.6	358.7	385.8	4.1%	4.8%	408.6	432.7	458.3	5.9%	5.3%
Transfers and subsidies	41.4	44.8	46.4	27.8	-12.4%	0.6%	75.5	17.8	18.6	-12.5%	0.5%
Total payments	6 690.4	7 286.3	7 037.3	7 992.0	6.1%	100.0%	8 027.4	8 288.7	8 245.3	1.0%	100.0%
Net cash flow from investing activities	(245.4)	(283.3)	(233.4)	(83.7)	-30.1%	100.0%	(11.2)	(11.7)	(12.3)	-47.3%	100.0%
Acquisition of property, plant, equipment and intangible assets	(246.1)	(289.8)	(265.0)	(84.9)	-29.9%	104.7%	(12.6)	(13.1)	(13.7)	-45.5%	112.0%
Acquisition of software and other intangible assets	(5.9)	(1.4)	(1.3)	–	-100.0%	1.0%	–	–	–	–	–
Proceeds from the sale of property, plant, equipment and intangible assets	5.4	6.7	22.4	–	-100.0%	-4.1%	–	–	–	–	–
Other flows from investing activities	1.2	1.2	10.5	1.3	0.7%	-1.7%	1.3	1.4	1.5	5.2%	-12.0%
Net cash flow from financing activities	(0.1)	0.7	(1.1)	(0.8)	141.3%	100.0%	(0.9)	(0.9)	(0.9)	4.5%	100.0%
Repayment of finance leases	(0.0)	0.7	(1.0)	(0.8)	188.6%	79.3%	(0.8)	(0.8)	(0.9)	4.5%	92.7%
Other flows from financing activities	(0.0)	(0.1)	(0.1)	(0.1)	30.5%	20.7%	(0.1)	(0.1)	(0.1)	4.8%	7.3%
Net increase/(decrease) in cash and cash equivalents	540.9	50.6	491.4	0.4	-90.7%	100.0%	300.5	0.5	0.5	6.3%	100.0%
Statement of financial position											
Carrying value of assets	943.5	1 113.0	1 225.3	1 290.4	11.0%	39.2%	1 193.8	1 282.2	1 292.4	0.1%	40.6%
of which:											
Acquisition of assets	(246.1)	(289.8)	(265.0)	(84.9)	-29.9%	100.0%	(12.6)	(13.1)	(13.7)	-45.5%	100.0%
Inventory	19.0	34.0	37.2	38.7	26.7%	1.1%	40.3	41.9	43.5	4.0%	1.4%
Receivables and prepayments	16.9	14.9	19.2	18.3	2.6%	0.6%	19.2	20.1	21.1	5.0%	0.7%
Cash and cash equivalents	1 913.3	1 671.0	1 648.3	1 648.7	-4.8%	59.1%	1 791.4	1 751.8	1 792.8	2.8%	57.4%
Total assets	2 892.8	2 832.9	2 930.1	2 996.1	1.2%	100.0%	3 044.6	3 095.9	3 149.8	1.7%	100.0%
Accumulated surplus/(deficit)	1 909.6	1 938.7	2 121.1	2 121.1	3.6%	69.4%	2 121.1	2 121.1	2 121.1	–	68.5%
Finance lease	0.3	1.1	0.1	0.8	34.1%	–	0.9	0.9	0.9	4.2%	–
Trade and other payables	763.9	690.2	587.9	622.9	-6.6%	22.9%	659.8	699.0	740.6	5.9%	22.6%
Provisions	218.9	202.8	220.9	251.2	4.7%	7.7%	262.8	274.9	287.2	4.6%	8.9%
Total equity and liabilities	2 892.8	2 832.9	2 930.1	2 996.1	1.2%	100.0%	3 044.6	3 095.9	3 149.8	1.7%	100.0%

Personnel information

Table 19.22 South African Social Security Agency personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment													Average growth rate of personnel posts (%)	Average: salary level/ Total (%)				
Number of funded posts	Number of approved posts on establishment	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate												
			2024/25			2025/26			2026/27		2027/28			2028/29		2025/26 - 2028/29	2026/27 - 2028/29				
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost				
South African Social Security Agency			7 622	18 690	7 492	3 687.2	0.5	7 622	3 967.7	0.5	7 283	4 133.6	0.6	7 283	290.6	0.6	7 283	4 535.4	0.6	-1.5%	100.0%
Salary level	7 622	18 690	7 492	3 687.2	0.5	7 622	3 967.7	0.5	7 283	4 133.6	0.6	7 283	290.6	0.6	7 283	4 535.4	0.6	-1.5%	100.0%		
1 – 6	4 711	10 671	4 645	1 683.1	0.4	4 711	1 714.6	0.4	4 371	1 785.8	0.4	4 371	829.9	0.4	4 371	1 877.1	0.4	-2.5%	60.0%		
7 – 10	2 295	7 163	2 241	1 336.1	0.6	2 295	1 422.6	0.6	2 295	1 527.6	0.7	2 295	596.3	0.7	2 295	1 761.7	0.8	–	31.5%		
11 – 12	408	525	412	433.3	1.1	408	497.2	1.2	408	478.7	1.2	408	511.6	1.3	408	532.8	1.3	–	5.6%		
13 – 16	208	331	194	234.7	1.2	208	333.3	1.6	209	341.6	1.6	209	352.8	1.7	209	363.8	1.7	0.2%	2.9%		

Women, Youth and Persons with Disabilities

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	125.2	1.0	4.3	130.6	136.5	140.7
Advocacy and Mainstreaming for the Rights of Women	71.8	111.3	3.6	186.7	193.0	199.8
Monitoring, Evaluation, Research and Coordination	47.6	2.0	–	49.7	52.0	53.6
Rights of Persons with Disabilities	18.9	0.2	–	19.1	19.7	20.4
Rights of Youth	13.3	1 843.8	–	1 857.1	527.7	544.1
Total expenditure estimates	276.8	1 958.4	7.9	2 243.1	928.9	958.6
Executive authority	Minister of Women, Youth and Persons with Disabilities					
Accounting officer	Director-General of Women, Youth and Persons with Disabilities					
Website	www.dwypd.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

Lead, coordinate and oversee the transformation agenda for the socioeconomic empowerment, rights and equal treatment of women, youth and persons with disabilities.

Mandate

The mandate of the Department of Women, Youth and Persons with Disabilities is to lead socioeconomic transformation for the empowerment and participation of women, young people and people with disabilities through mainstreaming, advocacy, monitoring and evaluation.

Selected performance indicators

Table 20.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of interventions to support economic empowerment, participation and ownership for women, youth and persons with disabilities per year	Advocacy and Mainstreaming for the Rights of Women	Economic transformation and equitable inclusion of women, youth and persons with disabilities for a just society	4	4	4	4	4	4	4
Number of stakeholder engagements on the empowerment of women, youth and persons with disabilities conducted per year	Monitoring, Evaluation, Research and Coordination		12	12	12	12	12	12	12
Number of community mobilisation initiatives on the rights of women, youth and persons with disabilities coordinated per year	Monitoring, Evaluation, Research and Coordination		4	4	4	4	4	4	4
Number of research undertakings on women, youth and persons with disabilities conducted per year	Monitoring, Evaluation, Research and Coordination		– ¹	– ¹	– ¹	1	1	1	1
Number of monitoring reports on the status of the empowerment of women, youth and persons with disabilities produced per year	Monitoring, Evaluation, Research and Coordination		1	1	1	1	1	1	1

1. No historical data available.

Expenditure overview

Over the MTEF period, the department will remain focused on strengthening the coordination of the national response to gender-based violence; advancing responsive planning, budgeting, monitoring and evaluation within government; and supporting the empowerment and protecting the rights of women, young people and people with disabilities.

Total expenditure is expected to decrease at an average annual rate of 11 per cent, from R1.4 billion in 2025/26 to R958.6 million in 2028/29, due to the discontinuation of funding from the presidential youth employment initiative to the National Youth Development Agency for the national youth service programme after 2026/27. An estimated 78.3 per cent (R3.2 billion) of the department's budget over the medium term is earmarked for transfers and subsidies to its entities, the National Youth Development Agency and the Commission for Gender Equality. Cabinet has approved additional allocations of R43 million in 2026/27, R45 million in 2027/28 and R47.3 million in 2028/29 for the operationalisation of the National Council on Gender-based Violence and Femicide.

The department receives additional funding of R986 000 in 2026/27 to make provisions for the staff early retirement and voluntary exit programmes for 1 employee. These funds are allocated in its budget for transfers to households.

Addressing gender-based violence

The process for the appointment of officials for the National Council on Gender-based Violence and Femicide has been initiated in accordance with the National Council on Gender-based Violence and Femicide Act (2024). This was set to be concluded by 1 April 2026. The department will continue to lead the monitoring and coordination of the implementation of the national strategic plan on gender-based violence and femicide across government through the interim gender-based violence and femicide secretariat until the council is fully established. To support this, R143.8 million is allocated over the medium term in the *National Council on Gender-based Violence and Femicide* subprogramme in the *Advocacy and Mainstreaming for the Rights of Women* programme.

In partnership with the South African Local Government Association, the Department of Cooperative Governance and the Department of Traditional Affairs, the department will further support the establishment and capacity-building of gender-based violence and femicide rapid response teams at the district and municipal levels. This is intended to provide a coordinated, multistakeholder response that ensures victims of gender-based violence receive comprehensive and holistic support from all relevant government departments. The teams also oversee the promotion of efficient resource use, mutual support, effective monitoring and accountability among all key stakeholders in the fight against gender-based violence and femicide. This work is carried out through the *Social Empowerment of Women* subprogramme, which is allocated R52.7 million over the medium term in the *Advocacy and Mainstreaming for the Rights of Women* programme.

Promoting gender-responsive planning, budgeting, monitoring and evaluation

In partnership with National Treasury, Statistics South Africa and the Department of Planning, Monitoring and Evaluation, the department will continue to pilot and implement gender-responsive planning, budgeting, monitoring and evaluation across selected departments and provide capacity-building sessions on gender-responsive budgeting. The department will also assess the strategic and annual performance plans of other departments to ensure alignment with policy priorities related to women, young people and people with disabilities, and promote compliance with international commitments supporting these constituents. In addition, it will conduct evaluations to provide evidence-based reflections on the implementation of the Cabinet-approved gender-responsive planning, budgeting, monitoring, evaluation and auditing framework and the broader mainstreaming of women, young people and people with disabilities. To carry out these activities, R36.3 million is allocated over the medium term in the *Monitoring and Evaluation: Women, Youth and Persons with Disabilities* subprogramme in the *Monitoring, Evaluation, Research and Coordination* programme.

The department intends to undertake 36 stakeholder engagement initiatives and 12 community mobilisation activities over the MTEF period to raise awareness and advocate on issues that persistently impede equity for women, young people and people with disabilities. A total of R71.3 million is allocated over the medium term to support these initiatives within the *International Relations, Stakeholder Management and Capacity Building* subprogramme in the *Monitoring, Evaluation, Research and Coordination* programme.

Championing the economic empowerment of women

The department will continue to champion the empowerment of women by ensuring that government departments, civil society organisations and the private sector prioritise their inclusion. To support this, the department plans to host 4 seminars per year over the MTEF period to promote the economic empowerment, participation and ownership of its constituents in sectors such as agriculture, trade and the green economy. To support these interventions, R27.1 million is allocated over the medium term in the *Economic Empowerment of Women* subprogramme in the *Advocacy and Mainstreaming for the Rights of Women* programme.

The department aims to produce 3 progress reports over the MTEF period on the implementation of the sanitary dignity programme by provinces, including the number of girl learners accessing free sanitary dignity products in quintile 1, 2 and 3 schools, as well as special and farm schools. To ensure the programme's objectives are met, the department will use these reports to make recommendations for provinces to implement targeted measures aimed at addressing gaps and improving learners' access to sanitary products. This work is supported through an allocation of R52.7 million over the medium term in the *Social Empowerment of Women* subprogramme in the *Advocacy and Mainstreaming for the Rights of Women* programme.

Supporting the empowerment of young people

To promote the socioeconomic empowerment of young people, the department will continue to develop and review policies, legislation and frameworks such as the national youth policy and the South African Youth Development Bill to guide government and other stakeholders to ensure effective implementation. This process includes integrating youth development into sectoral policies, programmes and projects. Progress on youth interventions will be tracked through the monitoring and evaluation framework for the national youth policy. To carry out this work, R36.8 million is allocated over the medium term in the *Advocacy and Mainstreaming for the Rights of Youth* subprogramme in the *Rights of Youth* programme.

Promoting the rights of people with disabilities

The department will continue to advocate for and support policy reviews and frameworks to guide government in mainstreaming the inclusion of people with disabilities to strengthen the direct involvement of the disability sector and enhance its services and awareness programmes. The department champions the national disability rights agenda by leading policy coherence, legislative review, regulatory guidance and government-wide monitoring to strengthen inclusive service delivery. This includes systematically analysing departmental policies, draft annual performance plans and strategies to ensure alignment with the 2015 White Paper on the Rights of Persons with Disabilities and the United Nations Convention on the Rights of Persons with Disabilities, and providing written recommendations to address gaps that impede the full participation of people with disabilities across all sectors of society. These initiatives are funded through the *Rights of Persons with Disabilities* programme, which is allocated R59.2 million over the MTEF period.

Expenditure trends and estimates

Table 20.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Advocacy and Mainstreaming for the Rights of Women											
3. Monitoring, Evaluation, Research and Coordination											
4. Rights of Persons with Disabilities											
5. Rights of Youth											
Programme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	105.0	110.2	120.1	125.3	6.1%	10.6%	130.6	136.5	140.7	3.9%	9.9%
Programme 2	124.6	112.6	121.7	140.8	4.2%	11.5%	186.7	193.0	199.8	12.4%	14.0%
Programme 3	46.7	41.9	40.9	43.0	-2.7%	4.0%	49.7	52.0	53.6	7.7%	3.8%
Programme 4	16.2	12.9	14.5	15.3	-1.8%	1.4%	19.1	19.7	20.4	10.0%	1.4%
Programme 5	690.8	714.1	713.8	1 037.3	14.5%	72.6%	1 857.1	527.7	544.1	-19.4%	70.9%
Subtotal	983.3	991.6	1 011.0	1 361.7	11.5%	100.0%	2 243.1	928.9	958.6	-11.0%	100.0%
Total	983.3	991.6	1 011.0	1 361.7	11.5%	100.0%	2 243.1	928.9	958.6	-11.0%	100.0%
Change to 2025				-			1 399.3	46.9	37.1		
Budget estimate											
Economic classification											
Current payments	194.9	190.9	199.8	228.4	5.4%	18.7%	276.8	288.4	297.0	9.2%	20.9%
Compensation of employees	117.2	126.4	125.9	143.0	6.9%	11.8%	145.9	152.5	157.2	3.2%	11.0%
Goods and services ¹	77.7	64.5	74.0	85.4	3.2%	6.9%	131.0	135.9	139.9	17.9%	9.8%
of which:											
Computer services	8.3	8.2	12.3	15.1	22.3%	1.0%	19.5	19.4	20.1	9.9%	1.4%
Consultants: Business and advisory services	7.2	3.0	5.8	6.3	-4.5%	0.5%	37.8	39.4	40.5	86.0%	2.9%
Contractors	1.2	0.1	0.5	0.7	-16.9%	0.1%	6.4	6.7	6.8	116.7%	0.5%
Property payments	13.0	9.0	10.2	10.4	-7.1%	1.0%	10.8	11.3	11.8	4.2%	0.8%
Travel and subsistence	22.1	23.8	28.4	16.6	-9.0%	2.1%	19.9	20.8	21.1	8.4%	1.5%
Venues and facilities	4.0	3.3	2.1	18.9	68.0%	0.7%	13.7	14.3	14.4	-8.7%	1.0%
Transfers and subsidies¹	784.0	795.1	805.9	1 124.2	12.8%	80.7%	1 958.4	632.2	653.1	-16.6%	78.5%
Provinces and municipalities	-	0.0	0.0	0.0	0.0%	0.0%	0.0	0.0	0.0	3.4%	0.0%
Departmental agencies and accounts	782.0	793.3	802.9	1 122.0	12.8%	80.5%	1 955.1	629.9	650.6	-16.6%	78.3%
Foreign governments and international organisations	1.7	1.3	1.3	2.0	4.1%	0.1%	2.0	2.1	2.2	3.7%	0.2%
Public corporations and private enterprises	0.0	0.0	-	-	-100.0%	0.0%	-	-	-	0.0%	0.0%
Households	0.3	0.5	1.7	0.2	-5.8%	0.1%	1.2	0.2	0.3	3.7%	0.0%
Payments for capital assets	4.4	5.6	5.3	9.1	27.2%	0.6%	7.9	8.2	8.5	-2.3%	0.6%
Machinery and equipment	4.3	5.4	4.0	7.5	20.5%	0.5%	6.7	6.9	7.1	-1.8%	0.5%
Software and other intangible assets	0.1	0.2	1.3	1.6	135.3%	0.1%	1.3	1.3	1.4	-4.7%	0.1%
Total	983.3	991.6	1 011.0	1 361.7	11.5%	100.0%	2 243.1	928.9	958.6	-11.0%	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 20.3 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	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	269	469	1 672	225	-5.8%	0.1%	1 220	244	251	3.7%	0.1%
Employee social benefits	269	469	1 672	225	-5.8%	0.1%	234	244	251	3.7%	0.0%
Early retirement and voluntary exit programmes	-	-	-	-	-	-	986	-	-	-	0.0%
Other transfers to households											
Current	-	-	15	-	-	-	-	-	-	-	-
Donation and gifts (cash)	-	-	15	-	-	-	-	-	-	-	-
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	781 987	793 339	802 878	1 122 042	12.8%	99.7%	1 955 092	629 852	650 629	-16.6%	99.8%
Commission for Gender Equality	100 722	90 273	98 568	97 475	-1.1%	11.0%	111 266	116 319	121 136	7.5%	10.8%
National Youth Development Agency	681 265	703 066	704 310	1 024 567	14.6%	88.7%	1 843 826	513 533	529 493	-19.8%	89.0%

Table 20.3 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 (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R thousand											
Foreign governments and international organisations											
Current	1 734	1 323	1 336	1 954	4.1%	0.2%	2 033	2 114	2 180	3.7%	0.2%
Commonwealth Youth Programme	1 734	1 323	1 336	1 954	4.1%	0.2%	2 033	2 114	2 180	3.7%	0.2%
Provinces and municipalities											
Provincial agencies and funds											
Current	–	2	1	19	–	–	20	21	21	3.4%	0.0%
Vehicle licences	–	2	1	19	–	–	20	21	21	3.4%	0.0%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	2	3	–	–	-100.0%	–	–	–	–	–	–
Communication licences	2	3	–	–	-100.0%	–	–	–	–	–	–
Total	783 992	795 136	805 902	1 124 240	12.8%	100.0%	1 958 365	632 231	653 081	-16.6%	100.0%

Personnel information

Table 20.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																			
1. Administration																			
2. Advocacy and Mainstreaming for the Rights of Women																			
3. Monitoring, Evaluation, Research and Coordination																			
4. Rights of Persons with Disabilities																			
5. Rights of Youth																			
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment													Average growth rate (%)	Average: Salary level/ Total (%)		
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29				
Women, Youth and Persons with Disabilities			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	142	9	137	125.9	0.9	141	137.8	1.0	157	145.9	0.9	159	152.5	1.0	155	157.2	1.0	3.4%	100.0%
1 – 6	29	3	29	9.2	0.3	36	12.1	0.3	40	13.5	0.3	41	13.9	0.3	40	14.3	0.4	3.9%	25.7%
7 – 10	38	2	37	22.8	0.6	34	21.7	0.6	43	28.7	0.7	45	31.6	0.7	44	32.3	0.7	8.7%	28.1%
11 – 12	30	2	30	28.6	1.0	28	31.4	1.1	31	33.3	1.1	31	35.1	1.1	33	39.0	1.2	5.9%	20.2%
13 – 16	42	2	38	56.0	1.5	41	65.1	1.6	40	65.2	1.6	39	66.7	1.7	36	66.4	1.8	-3.5%	24.6%
Other	3	–	3	9.2	3.1	3	7.4	2.8	2	5.2	2.4	2	5.2	2.4	2	5.2	2.4	-6.8%	1.4%
Programme	142	9	137	125.9	0.9	141	137.8	1.0	157	145.9	0.9	159	152.5	1.0	155	157.2	1.0	3.4%	100.0%
Programme 1	79	5	74	63.2	0.9	85	69.4	0.8	86	71.6	0.8	87	75.8	0.9	87	78.1	0.9	0.8%	55.1%
Programme 2	17	4	21	20.3	1.0	12	21.5	1.9	25	23.0	0.9	25	22.8	0.9	24	23.5	1.0	28.1%	15.9%
Programme 3	26	–	23	22.4	1.0	25	27.5	1.1	28	30.7	1.1	30	32.5	1.1	29	33.5	1.2	5.2%	18.4%
Programme 4	11	–	11	11.6	1.1	11	10.5	1.0	9	11.1	1.2	8	11.3	1.4	8	11.7	1.5	-11.3%	5.3%
Programme 5	9	–	8	8.3	1.0	9	8.9	1.0	8	9.5	1.2	9	10.0	1.2	8	10.4	1.3	-3.1%	5.3%

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

2. Rand million.

Departmental receipts

Table 20.5 Departmental receipts by economic classification

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
	2022/23	2023/24	2024/25					2026/27	2027/28	2028/29		
R thousand	2022/23	2023/24	2024/25	2025/26	2025/26	2022/23 - 2025/26	2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	387	454	550	180	180	-22.5%	100.0%	68	71	74	-25.6%	100.0%
Sales of goods and services produced by department	62	138	145	140	140	31.2%	30.9%	68	71	74	-19.1%	100.0%
Sales by market establishments	62	138	124	120	120	24.6%	28.3%	68	71	74	-14.9%	100.0%
of which:												
Sales market establishments	62	138	124	120	120	24.6%	28.3%	68	71	74	-14.9%	100.0%
Other sales	—	—	21	20	20	—	2.6%	—	—	—	-100.0%	—
of which:												
Service rendered: Claim	—	—	21	20	20	—	2.6%	—	—	—	-100.0%	—
Sales of scrap, waste, arms and other used current goods	—	—	—	1	1	—	0.1%	—	—	—	-100.0%	—
of which:												
Sanitiser Stand	—	—	—	1	1	—	0.1%	—	—	—	-100.0%	—
Fines, penalties and forfeits	—	—	118	—	—	—	7.5%	—	—	—	—	—
Interest	—	—	—	—	—	—	—	—	—	—	—	—
Sales of capital assets	7	56	76	12	12	19.7%	9.6%	—	—	—	-100.0%	—
Transactions in financial assets and liabilities	318	260	211	27	27	-56.0%	51.9%	—	—	—	-100.0%	—
Total	387	454	550	180	180	-22.5%	100.0%	68	71	74	-25.6%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 20.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Ministry	16.4	30.5	31.3	28.0	19.4%	23.1%	26.9	29.4	30.3	2.8%	21.2%
Departmental Management	22.4	17.8	18.6	20.7	-2.6%	17.2%	20.9	21.8	22.4	2.8%	16.0%
Corporate Services	29.7	32.9	36.4	42.7	12.9%	30.7%	46.8	48.7	50.2	5.6%	35.7%
Financial Management	23.1	20.0	23.5	23.6	0.7%	19.6%	25.2	25.4	25.9	3.2%	18.8%
Office Accommodation	13.5	9.0	10.2	10.4	-8.3%	9.4%	10.8	11.3	11.8	4.2%	8.3%
Total	105.0	110.2	120.1	125.3	6.1%	100.0%	130.6	136.5	140.7	3.9%	100.0%
Change to 2025				—			4.0	2.9	1.1		
Budget estimate											

Table 20.6 Administration expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification						Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	100.7	104.1	113.3	116.4	5.0%	94.3%	125.2	131.9	136.0	5.3%	96.4%
Compensation of employees	59.9	63.8	63.2	69.4	5.0%	55.6%	71.6	75.8	78.1	4.0%	55.3%
Goods and services of which:	40.8	40.3	50.1	47.1	4.9%	38.7%	53.6	56.2	57.9	7.2%	41.1%
Audit costs: External	4.4	4.3	4.7	4.5	0.6%	3.9%	4.5	4.6	4.7	1.5%	3.4%
Communication	3.6	2.0	2.1	2.5	-11.8%	2.2%	2.5	2.5	2.6	1.6%	1.9%
Computer services	8.3	8.2	12.3	15.1	22.3%	9.5%	19.5	19.4	20.1	9.9%	14.5%
Consultants: Business and advisory services	0.4	1.0	0.7	1.3	46.5%	0.7%	2.3	2.7	2.8	30.7%	1.9%
Property payments	13.0	9.0	10.2	10.4	-7.1%	9.3%	10.8	11.3	11.8	4.2%	8.3%
Travel and subsistence	5.1	8.8	13.4	5.7	3.7%	7.2%	5.1	5.6	5.8	0.5%	4.0%
Transfers and subsidies	0.1	0.5	1.6	0.0	-33.6%	0.5%	1.0	0.0	0.0	3.4%	0.3%
Provinces and municipalities	—	0.0	0.0	0.0	—	0.0%	0.0	0.0	0.0	3.4%	0.0%
Public corporations and private enterprises	0.0	0.0	—	—	-100.0%	0.0%	—	—	—	—	—
Households	0.1	0.5	1.6	0.0	-47.1%	0.5%	1.0	0.0	0.0	3.4%	0.3%
Payments for capital assets	4.2	5.6	5.2	8.8	28.2%	5.2%	4.3	4.5	4.6	-19.3%	3.3%
Machinery and equipment	4.1	5.4	3.9	7.3	21.6%	4.5%	3.1	3.2	3.3	-23.4%	2.3%
Software and other intangible assets	0.1	0.2	1.3	1.5	132.8%	0.7%	1.3	1.3	1.4	-3.7%	1.0%
Total	105.0	110.2	120.1	125.3	6.1%	100.0%	130.6	136.5	140.7	3.9%	100.0%
Proportion of total programme expenditure to vote expenditure	10.7%	11.1%	11.9%	9.2%	—	—	5.8%	14.7%	14.7%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.1	0.5	1.6	0.0	-47.1%	0.5%	1.0	0.0	0.0	3.4%	0.3%
Employee social benefits	0.1	0.5	1.6	0.0	-47.1%	0.5%	0.0	0.0	0.0	3.4%	0.0%
Early retirement and voluntary exit programmes	—	—	—	—	—	—	1.0	—	—	—	0.2%
Other transfers to households											
Current	—	—	0.0	—	—	—	—	—	—	—	—
Donation and gifts (cash)	—	—	0.0	—	—	—	—	—	—	—	—
Provinces and municipalities											
Provincial agencies and funds											
Current	—	0.0	0.0	0.0	—	—	0.0	0.0	0.0	3.4%	0.0%
Vehicle licences	—	0.0	0.0	0.0	—	—	0.0	0.0	0.0	3.4%	0.0%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	0.0	0.0	—	—	-100.0%	—	—	—	—	—	—
Communication licences	0.0	0.0	—	—	-100.0%	—	—	—	—	—	—

Personnel information

Table 20.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate								
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29		
Administration			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	79	5	74	63.2	0.9	85	69.4	0.8	86	71.6	0.8	87	75.8	0.9	0.8%	100.0%
1 – 6	21	3	21	6.2	0.3	29	8.8	0.3	30	9.5	0.3	30	10.4	0.3	1.5%	35.0%
7 – 10	21	1	19	12.1	0.6	19	13.0	0.7	19	13.6	0.7	20	15.0	0.8	1.8%	22.8%
11 – 12	15	–	13	11.4	0.9	15	13.8	0.9	15	14.7	1.0	15	15.5	1.0	3.2%	17.9%
13 – 16	19	1	18	24.3	1.4	19	26.4	1.4	20	28.6	1.5	20	30.1	1.5	-2.5%	21.8%
Other	3	–	3	9.2	3.1	3	7.4	2.8	2	5.2	2.4	2	5.2	2.4	-6.8%	2.5%

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

2. Rand million.

Programme 2: Advocacy and Mainstreaming for the Rights of Women

Programme purpose

Promote good governance regarding the rights and transformation of the social and economic empowerment of women.

Objectives

- Advance the socioeconomic empowerment of women on an ongoing basis by:
 - proposing and developing interventions and coordinating programmes to support the participation of women in the economy and the realisation of economic justice
 - developing interventions to support the advancement of gender equality and establish a just and safe society
 - mainstreaming and promoting good governance on the rights and empowerment of women, transformation, and social and economic justice.

Subprogrammes

- *Management: Advocacy and Mainstreaming for the Rights of Women* provides strategic leadership and management to the programme.
- *Social Empowerment of Women* promotes good governance to advance transformation, social justice and the empowerment of women.
- *Economic Empowerment of Women* mainstreams and promotes practices to advance transformation, economic justice and the empowerment of women.
- *Commission for Gender Equality* facilitates transfer payments to the Commission for Gender Equality, which promotes gender equality and respect for women's rights.
- *National Council on Gender-based Violence and Femicide* provides strategic leadership on the elimination of gender-based violence and femicide in South Africa.

Expenditure trends and estimates

Table 20.8 Advocacy and Mainstreaming for the Rights of Women expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million				2025/26	2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Management: Advocacy and Mainstreaming for the Rights of Women	3.5	3.7	3.8	4.2	6.7%	3.0%	2.3	2.4	2.5	-15.7%	1.3%
Social Empowerment of Women	10.9	10.5	13.3	20.5	23.5%	11.0%	17.6	17.3	17.8	-4.6%	9.1%
Economic Empowerment of Women	6.5	5.0	6.0	18.7	41.9%	7.2%	8.9	8.9	9.2	-21.0%	4.7%
Commission for Gender Equality	100.7	90.3	98.6	97.5	-1.1%	77.5%	111.3	116.3	121.1	7.5%	60.2%
National Council on Gender-based Violence and Femicide	3.0	3.2	–	–	-100.0%	1.2%	46.6	48.0	49.2	–	24.8%
Total	124.6	112.6	121.7	140.8	4.2%	100.0%	186.7	193.0	199.8	12.4%	100.0%
Change to 2025				–			50.3	52.2	52.7		
Budget estimate											

and global development goals by generating, accessing and analysing available data, knowledge, research and information on the implementation of policy and international commitments annually.

- Improve gender-sensitive planning, monitoring and evaluation by analysing other departments' plans and performance against priority indicators and targets for gender development, facilitating the evaluation of key gender policies and programmes, and making recommendations for improvement on an ongoing basis.
- Enable effective participation in and the fulfilment of commitments to international multilateral forums on the empowerment of women, young people and people with disabilities towards an inclusive, transformed and gender-equal society by instituting timely reporting and convening consultative workshops with relevant stakeholders annually.
- Build, maintain and strengthen stakeholder relations towards the socioeconomic empowerment of women, young people and people with disabilities on an ongoing basis.

Subprogrammes

- *Management: Monitoring, Evaluation, Research and Coordination* provides strategic leadership and management to the programme.
- *Research and Knowledge Management* provides research and knowledge management services on the rights of women, young people and people with disabilities.
- *International Relations, Stakeholder Management and Capacity Building* manages and coordinates international relations, stakeholder participation and capacity building for women, young people and people with disabilities.
- *Monitoring and Evaluation: Women, Youth and Persons with Disabilities* ensures effective government-wide monitoring and evaluation of policy priorities that encourage transformation and the empowerment of women, young people and people with disabilities.

Expenditure trends and estimates

Table 20.10 Monitoring, Evaluation, Research and Coordination expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million				2025/26	2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Management: Monitoring, Evaluation, Research and Coordination	1.9	2.1	1.5	3.8	25.0%	5.4%	4.1	4.3	4.4	5.3%	8.2%
Research and Knowledge Management	7.5	6.0	7.1	8.9	5.8%	17.1%	11.0	11.5	12.4	11.7%	22.4%
International Relations, Stakeholder Management and Capacity Building	27.6	25.6	23.0	21.8	-7.6%	56.8%	22.8	24.1	24.4	3.9%	46.0%
Monitoring and Evaluation: Women, Youth and Persons with Disabilities	9.7	8.2	9.2	8.5	-4.1%	20.7%	11.8	12.1	12.4	13.4%	23.4%
Total	46.7	41.9	40.9	43.0	-2.7%	100.0%	49.7	52.0	53.6	7.7%	100.0%
Change to 2025 Budget estimate				–			(1.8)	(2.1)	(3.0)		

Objectives

- Promote the development and empowerment of people with disabilities to advance their rights by:
 - compiling and submitting reports annually to Cabinet on South Africa's compliance with national, regional and international instruments on the rights and protection of people with disabilities
 - supporting, monitoring and coordinating government's implementation of the 2015 White Paper on the Rights of Persons with Disabilities over the MTEF period.

Subprogrammes

- Management: Advocacy and Mainstreaming for the Rights of Persons with Disabilities* provides strategic leadership and management to the programme.
- Advocacy and Mainstreaming for the Rights of Persons with Disabilities* advocates for the mainstreaming and social and economic empowerment of people with disabilities.

Expenditure trends and estimates

Table 20.12 Rights of Persons with Disabilities expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Management: Advocacy and Mainstreaming for the Rights of Persons with Disabilities	0.5	0.5	0.5	0.6	7.7%	3.4%	0.6	0.6	0.6	4.3%	3.2%
Advocacy and Mainstreaming for the Rights of Persons with Disabilities	15.7	12.4	14.0	14.7	-2.1%	96.6%	18.5	19.1	19.7	10.2%	96.8%
Total	16.2	12.9	14.5	15.3	-1.8%	100.0%	19.1	19.7	20.4	10.0%	100.0%
Change to 2025 Budget estimate				–			(0.7)	(0.7)	(1.0)		
Economic classification											
Current payments	16.1	12.9	14.5	14.9	-2.5%	99.1%	18.9	19.5	20.1	10.6%	98.9%
Compensation of employees	10.1	10.4	11.6	10.5	1.3%	72.4%	11.1	11.3	11.7	3.6%	57.7%
Goods and services	6.0	2.5	2.9	4.4	-9.7%	26.7%	7.7	8.2	8.5	24.3%	41.2%
of which:						–					–
Advertising	0.4	–	–	–	-100.0%	0.7%	0.3	0.3	0.5	–	1.8%
Catering: Departmental activities	0.3	0.0	0.1	0.3	-2.1%	1.3%	0.5	0.5	0.5	20.5%	2.6%
Consultants: Business and advisory services	2.2	0.8	1.8	0.5	-39.2%	9.1%	2.9	3.0	3.1	84.3%	15.3%
Travel and subsistence	1.8	0.4	0.4	0.4	-37.2%	5.1%	1.5	1.5	1.6	52.7%	7.7%
Operating payments	0.3	0.7	0.2	0.6	27.3%	3.1%	1.4	1.5	1.5	37.5%	7.4%
Venues and facilities	0.9	0.4	0.4	2.4	38.7%	6.8%	1.1	1.2	0.8	-29.1%	5.2%
Transfers and subsidies	0.1	–	–	0.2	52.2%	0.4%	0.2	0.2	0.2	4.6%	1.1%
Households	0.1	–	–	0.2	52.2%	0.4%	0.2	0.2	0.2	4.6%	1.1%
Payments for capital assets	0.1	–	0.0	0.2	53.5%	0.5%	–	–	–	-100.0%	–
Machinery and equipment	0.1	–	0.0	0.1	39.4%	0.4%	–	–	–	-100.0%	–
Software and other intangible assets	–	–	–	0.1	–	0.1%	–	–	–	-100.0%	–
Total	16.2	12.9	14.5	15.3	-1.8%	100.0%	19.1	19.7	20.4	10.0%	100.0%
Proportion of total programme expenditure to vote expenditure	1.6%	1.3%	1.4%	1.1%	–	–	0.9%	2.1%	2.1%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.1	–	–	0.2	52.2%	0.4%	0.2	0.2	0.2	4.6%	1.1%
Employee social benefits	0.1	–	–	0.2	52.2%	0.4%	0.2	0.2	0.2	4.6%	1.1%

Table 20.14 Rights of Youth expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	9.5	11.0	9.5	12.7	10.3%	1.4%	13.3	14.1	14.6	4.6%	1.4%
Compensation of employees	7.7	8.2	8.3	8.9	5.3%	1.0%	9.5	10.0	10.4	5.0%	1.0%
Goods and services	1.8	2.9	1.1	3.8	27.5%	0.3%	3.8	4.1	4.2	3.7%	0.4%
of which:						–					–
Minor assets	–	–	–	0.0	–	0.0%	0.0	–	–	-100.0%	0.0%
Consultants: Business and advisory services	0.0	0.6	0.2	0.2	67.3%	0.0%	0.3	0.2	0.2	-2.8%	0.0%
Consumable supplies	–	0.0	0.0	0.0	–	0.0%	0.0	0.0	0.0	12.6%	0.0%
Travel and subsistence	1.1	1.4	0.4	1.2	3.9%	0.1%	1.4	1.2	1.2	-0.7%	0.1%
Operating payments	0.4	–	0.1	0.2	-14.3%	0.0%	0.1	0.1	0.2	-13.1%	0.0%
Venues and facilities	–	0.9	0.1	2.1	–	0.1%	2.0	2.6	2.7	8.4%	0.2%
Transfers and subsidies	681.3	703.1	704.3	1 024.6	14.6%	98.6%	1 843.8	513.5	529.5	-19.8%	98.6%
Departmental agencies and accounts	681.3	703.1	704.3	1 024.6	14.6%	98.6%	1 843.8	513.5	529.5	-19.8%	98.6%
Households	–	–	–	0.0	–	0.0%	–	–	–	-100.0%	–
Payments for capital assets	–	–	0.1	–	–	0.0%	–	–	–	–	–
Machinery and equipment	–	–	0.1	–	–	0.0%	–	–	–	–	–
Total	690.8	714.1	713.8	1 037.3	14.5%	100.0%	1 857.1	527.7	544.1	-19.4%	100.0%
Proportion of total programme expenditure to vote expenditure	70.3%	72.0%	70.6%	76.2%	–	–	82.8%	56.8%	56.8%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	–	–	–	0.0	–	–	–	–	–	-100.0%	–
Employee social benefits	–	–	–	0.0	–	–	–	–	–	-100.0%	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	681.3	703.1	704.3	1 024.6	14.6%	98.6%	1 843.8	513.5	529.5	-19.8%	98.6%
National Youth Development Agency	681.3	703.1	704.3	1 024.6	14.6%	98.6%	1 843.8	513.5	529.5	-19.8%	98.6%

Personnel information

Table 20.15 Rights of Youth personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28					2028/29		
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Rights of Youth																			
Salary level	9	—	8	8.3	1.0	9	8.9	1.0	8	9.5	1.2	9	10.0	1.2	8	10.4	1.3	-3.1%	100.0%
1 – 6	—	—	—	—	—	—	—	—	—	—	—	1	0.0	0.1	1	0.0	0.1	—	4.0%
7 – 10	4	—	4	2.1	0.5	4	2.3	0.6	4	2.4	0.6	4	2.5	0.6	4	2.4	0.7	-3.4%	46.7%
11 – 12	2	—	2	2.5	1.3	2	2.1	1.0	2	2.8	1.4	2	3.0	1.5	2	3.1	1.6	—	24.2%
13 – 16	3	—	2	3.7	1.9	3	4.6	1.5	2	4.3	2.1	2	4.5	2.2	2	4.8	2.3	-11.5%	25.1%

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

2. Rand million.

Entities

Commission for Gender Equality

Selected performance indicators

Table 20.16 Commission for Gender Equality performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of gender mainstreaming sessions conducted (public and private sector) per year	Gender rights	Social cohesion and nation building	53	72	78	72	72	72	72
Number of public education outreach sessions conducted per year	Gender rights		98	120	227	108	108	108	108
Number of community radio education outreach sessions conducted per year	Gender rights		79	80	137	72	72	72	72
Number of gender and development workshops conducted for community-based organisations, media, non-profit organisations and leaders per year	Gender rights		43	36	47	36	36	36	36
Number of gender equality research reports published per year	Monitoring and evaluation		6	6	4	4	4	4	4

Entity overview

The Commission for Gender Equality is an independent statutory body established in terms of section 181 of the Constitution to promote respect for gender equality, and the protection, development and attainment of gender equality. Its legislative mandate is derived from section 187 of the Constitution and further prescribed in the amended Commission for Gender Equality Act (1996).

The commission will focus on the promotion and attainment of gender equality over the medium term through activities that advance legislation, policies, investigations, monitoring and advocacy. It plans to do this by influencing legislation and policies through written submissions to Parliament and other stakeholders on matters such as broad-based black economic empowerment and the annual review of the Constitution. The commission will conduct research on gender-based violence and gender inequality, and monitor the institutionalisation of gender lenses into policy to eliminate and prevent harassment and discrimination in the workplace. It will continue to investigate complaints and sanction appropriate remedies on issues that undermine the attainment of gender equality and the empowerment of women, and conduct advocacy and education initiatives through stakeholder engagements and outreach programmes to raise awareness on gender equality.

As human capital is crucial in the commission's work, spending on compensation of employees accounts for an estimated 63.6 per cent (R221.7 million) of its budget over the medium term, increasing from R68 million in 2025/26 to R77.1 million in 2028/29 at an average annual rate of 4.3 per cent. The commission derives all of its revenue, amounting to R348.7 million over the MTEF period, through transfers from the department.

Programmes/Objectives/Activities

Table 20.17 Commission for Gender Equality expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	48.7	32.0	33.7	28.3	-16.6%	36.6%	32.3	33.7	35.1	7.5%	29.0%
Gender equity legislation	10.4	26.4	27.1	29.2	41.4%	23.8%	33.4	34.9	36.3	7.5%	30.0%
Gender rights	29.5	33.7	28.9	31.2	1.9%	31.6%	35.6	37.2	38.8	7.5%	32.0%
Monitoring and evaluation	6.4	8.0	8.1	8.8	11.3%	8.0%	10.0	10.5	10.9	7.5%	9.0%
Total	94.9	100.1	97.7	97.5	0.9%	100.0%	111.3	116.3	121.1	7.5%	100.0%

Statements of financial performance, cash flow and financial position

Table 20.18 Commission for Gender Equality statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Revenue											
Non-tax revenue	1.3	1.8	1.5	–	-100.0%	1.2%	–	–	–	–	–
Other non-tax revenue	1.3	1.8	1.5	–	-100.0%	1.2%	–	–	–	–	–
Transfers received	100.9	95.3	93.6	97.5	-1.1%	98.8%	111.3	116.3	121.1	7.5%	100.0%
Total revenue	102.2	97.1	95.1	97.5	-1.6%	100.0%	111.3	116.3	121.1	7.5%	100.0%
Expenses											
Current expenses	94.9	100.1	97.7	97.5	0.9%	100.0%	111.3	116.3	121.1	7.5%	100.0%
Compensation of employees	59.8	63.1	63.2	68.0	4.4%	65.1%	70.5	74.1	77.1	4.3%	63.6%
Goods and services	33.5	34.6	32.1	29.5	-4.2%	33.3%	40.8	42.2	44.0	14.3%	36.4%
Depreciation	1.6	2.3	2.4	–	-100.0%	1.6%	–	–	–	–	–
Interest, dividends and rent on land	0.0	0.0	0.0	–	-100.0%	–	–	–	–	–	–
Total expenses	94.9	100.1	97.7	97.5	0.9%	100.0%	111.3	116.3	121.1	7.5%	100.0%
Surplus/(Deficit)	7.3	(3.0)	(2.7)	–	-100.0%		–	–	–	–	–
Cash flow statement											
Cash flow from operating activities	(2.4)	(0.5)	5.4	5.8	-234.2%	100.0%	2.5	2.6	2.7	-22.1%	100.0%
Receipts											
Non-tax receipts	1.2	1.7	1.2	0.7	-15.3%	1.2%	0.8	0.8	0.8	4.3%	0.7%
Other tax receipts	1.2	1.7	1.2	0.7	-15.3%	1.2%	0.8	0.8	0.8	4.3%	0.7%
Transfers received	92.3	98.7	98.6	97.5	1.8%	98.7%	111.3	116.3	121.1	7.5%	99.3%
Financial transactions in assets and liabilities	0.1	0.2	0.3	–	-100.0%	0.1%	–	–	–	–	–
Total receipts	93.6	100.5	100.1	98.2	1.6%	100.0%	112.0	117.1	122.0	7.5%	100.0%
Payment											
Current payments	96.0	101.0	94.6	92.4	-1.2%	100.0%	109.5	114.5	119.2	8.9%	100.0%
Compensation of employees	58.5	60.3	63.6	73.1	7.7%	66.5%	75.8	79.2	82.8	4.2%	69.3%
Goods and services	34.0	35.0	31.0	19.3	-17.1%	31.1%	33.7	35.2	36.4	23.5%	30.7%
Interest and rent on land	3.5	5.7	–	–	-100.0%	2.4%	–	–	–	–	–
Total payments	96.0	101.0	94.6	92.4	-1.2%	100.0%	109.5	114.5	119.2	8.9%	100.0%
Net cash flow from investing activities	(4.5)	(0.7)	(1.2)	(0.6)	-49.6%	100.0%	(0.6)	(0.6)	(0.6)	3.2%	100.0%
Acquisition of property, plant, equipment and intangible assets	(4.4)	(0.7)	(1.2)	(0.2)	-62.6%	93.9%	(0.2)	(0.2)	(0.3)	3.2%	40.0%
Acquisition of software and other intangible assets	(0.1)	–	–	(0.3)	54.4%	6.2%	(0.4)	(0.4)	(0.4)	3.2%	60.0%
Proceeds from the sale of property, plant, equipment and intangible assets	0.0	0.0	0.0	–	-100.0%	-0.1%	–	–	–	–	–
Net cash flow from financing activities	(0.3)	(0.2)	(0.6)	(5.2)	161.9%	100.0%	(1.9)	(2.0)	(2.1)	-26.0%	100.0%
Repayment of finance leases	(0.3)	(0.2)	(0.6)	(5.2)	161.9%	100.0%	(1.9)	(2.0)	(2.1)	-26.0%	100.0%
Net increase/(decrease) in cash and cash equivalents	(7.1)	(1.4)	3.6	0.0	-102.7%	100.0%	(0.0)	0.0	(0.0)	-141.7%	100.0%

Table 20.18 Commission for Gender Equality statements of financial performance, cash flow and financial position (continued)

Statement of financial position					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	10.9	10.7	9.3	6.5	-15.7%	32.3%	6.8	7.1	7.4	4.3%	74.1%
of which:											
Acquisition of assets	(4.4)	(0.7)	(1.2)	(0.2)	-62.6%	100.0%	(0.2)	(0.2)	(0.3)	3.2%	100.0%
Inventory	0.1	0.1	0.0	–	-100.0%	0.1%	–	–	–	–	–
Receivables and prepayments	9.7	6.3	1.6	0.3	-69.9%	15.4%	0.3	0.3	0.3	4.3%	3.0%
Cash and cash equivalents	19.3	17.8	21.4	2.0	-52.9%	52.2%	2.1	2.2	2.3	4.3%	22.9%
Total assets	39.9	34.9	32.4	8.8	-39.6%	100.0%	9.1	9.6	10.0	4.3%	100.0%
Accumulated surplus/(deficit)	25.9	17.2	14.6	–	-100.0%	49.7%	–	–	–	–	–
Finance lease	0.1	1.3	0.7	–	-100.0%	1.9%	–	–	–	–	–
Trade and other payables	6.7	7.1	7.1	3.0	-23.1%	20.6%	3.2	3.3	3.4	4.3%	34.5%
Provisions	7.2	9.2	10.0	5.8	-7.3%	27.8%	6.0	6.3	6.5	4.3%	65.5%
Total equity and liabilities	39.9	34.9	32.4	8.8	-39.6%	100.0%	9.1	9.6	10.0	4.3%	100.0%

Personnel information

Table 20.19 Commission for Gender Equality personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29				
Commission for Gender Equality			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	112	112	112	63.2	0.6	112	68.0	0.6	112	70.5	0.6	112	74.1	0.7	112	77.1	0.7	–	100.0%
1 – 6	17	17	17	3.8	0.2	17	4.1	0.2	17	4.2	0.2	17	4.4	0.3	17	4.6	0.3	–	15.2%
7 – 10	60	60	60	29.0	0.5	60	31.1	0.5	60	32.3	0.5	60	34.0	0.6	60	35.3	0.6	–	53.6%
11 – 12	29	29	29	23.3	0.8	29	25.0	0.9	29	26.0	0.9	29	27.3	0.9	29	28.4	1.0	–	25.9%
13 – 16	6	6	6	7.2	1.2	6	7.7	1.3	6	8.0	1.3	6	8.4	1.4	6	8.8	1.5	–	5.4%

1. Rand million.

National Youth Development Agency

Selected performance indicators

Table 20.20 National Youth Development Agency performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of youth-owned enterprises supported with financial interventions per year	Economic development through youth entrepreneurship	Increased employment and work opportunities	2 320	2 200	2 069	3 500	2 000	2 100	2 200
Number of young people supported with non-financial business development interventions per year	Economic development through youth entrepreneurship		34 209	43 163	57 490	24 000	23 500	24 000	24 500
Number of jobs created and sustained through supporting entrepreneurs and enterprises per year	Economic development through youth entrepreneurship		6 796	7 319	7 100	9 500	8 500	9 000	9 500
Number of business development support services offered to young people per year	Economic development through youth entrepreneurship		1 010	1 203	1 520	1 650	1 700	1 750	1 800
Number of young people living with disabilities supported with financial interventions per year	Economic development through youth entrepreneurship		— ¹	— ¹	— ¹	500	500	520	550
Number of young people placed in jobs per year	Decent and sustainable employment through jobs programme		15 434	24 307	26 583	25 000	26 000	28 000	30 000
Number of young people securing paid service opportunities per year	National youth service	Social cohesion and nation building	46 320	22 306	20 092	40 000	100 000	— ²	— ²

1. No historical data available.

2. Indicator discontinued due to the discontinuation of the presidential youth employment initiative.

Entity overview

The National Youth Development Agency was created in terms of the National Youth Development Agency Act (2008), as amended, and is responsible for initiating, facilitating and overseeing development initiatives that support the empowerment of young people and their involvement in economic activities.

The agency plans to provide a comprehensive suite of interventions over the MTEF period that lead to decent employment, skills development, education and entrepreneurship for young people between the ages of 14 and 35. These outcomes focus on fostering a mainstreamed, evidence-based, integrated and results-oriented approach to youth development through monitoring and evaluation services, lobbying and advocacy to bring on board key stakeholders to implement development programmes.

Key interventions over the period ahead include providing financial support to a targeted 6 300 enterprises owned by young people, offering business development support to a targeted 5 250 young people, creating job opportunities for an estimated 27 000 young entrepreneurs and providing financial support to an estimated 1 570 young people living with disabilities. For this purpose, R1.2 billion is allocated in the economic development through youth entrepreneurship programme, accounting for an estimated 36 per cent of the agency's total projected expenditure over the medium term.

The agency plans to place a total of 84 000 young people in jobs over the MTEF period, with allocations to the decent and sustainable employment through jobs programme amounting to R231.8 million, accounting for an estimated 7.3 per cent of the agency's total expenditure over the MTEF period.

The agency will receive an additional R1.4 billion in 2026/27 for the presidential youth employment initiative. This will lead to an increase in the number of young people securing paid service opportunities per year, from 40 000 in 2025/26 to 100 000 in 2026/27.

The agency expects to derive 99.1 per cent (R3.2 billion) of its revenue over the medium term through transfers from the department and the remainder through funds sourced from other public and private sector organisations. Revenue is expected to decrease at an average annual rate of 17.1 per cent, from R1.1 billion in 2025/26 to R635.3 million in 2028/29, due to the discontinuation of the presidential youth employment initiative after 2026/27.

Programmes/Objectives/Activities

Table 20.21 National Youth Development Agency expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million					2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Administration	195.3	171.7	189.7	116.4	-15.8%	16.8%	111.5	116.3	124.4	2.2%	11.0%
Economic development through youth entrepreneurship	401.2	373.8	352.5	348.0	-4.6%	36.7%	370.0	384.0	393.5	4.2%	36.0%
Decent and sustainable employment through jobs programme	20.0	11.4	66.3	69.9	51.8%	4.2%	73.8	77.3	80.7	4.9%	7.3%
Integrated youth development	16.5	15.6	16.6	12.5	-8.7%	1.5%	12.9	13.6	14.4	4.8%	1.3%
National Youth Service	557.5	255.7	256.7	569.8	0.7%	40.8%	1 370.5	21.6	22.3	-66.0%	44.4%
Total	1 190.5	828.3	881.8	1 116.6	-2.1%	100.0%	1 938.7	612.7	635.3	-17.1%	100.0%

Statements of financial performance, cash flow and financial position

Table 20.22 National Youth Development Agency statements of financial performance, cash flow and financial position

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	17.5	16.6	11.6	8.6	-21.0%	1.5%	8.9	9.3	9.6	3.5%	0.9%
Other non-tax revenue	17.5	16.6	11.6	8.6	-21.0%	1.5%	8.9	9.3	9.6	3.5%	0.9%
Transfers received	794.9	767.1	800.5	1 108.0	11.7%	98.5%	1 929.8	603.4	625.7	-17.3%	99.1%
Total revenue	812.4	783.7	812.1	1 116.6	11.2%	100.0%	1 938.7	612.7	635.3	-17.1%	100.0%
Expenses											
Current expenses	654.2	828.3	881.8	1 116.6	19.5%	86.6%	1 938.7	612.7	635.3	-17.1%	100.0%
Compensation of employees	210.4	241.4	268.2	239.8	4.4%	23.9%	244.2	255.2	272.9	4.4%	24.2%
Goods and services	420.8	568.1	590.6	876.9	27.7%	61.1%	1 694.6	357.6	362.4	-25.5%	75.8%
Depreciation	22.9	18.6	22.9	—	-100.0%	1.6%	—	—	—	—	—
Interest, dividends and rent on land	0.1	0.1	0.2	—	-100.0%	—	—	—	—	—	—
Transfers and subsidies	536.3	—	—	—	-100.0%	13.4%	—	—	—	—	—
Total expenses	1 190.5	828.3	881.8	1 116.6	-2.1%	100.0%	1 938.7	612.7	635.3	-17.1%	100.0%
Surplus/(Deficit)	(378.1)	(44.6)	(69.7)	—	-100.0%	—	—	—	—	—	—
Cash flow statement											
Cash flow from operating activities	(221.6)	5.0	13.9	10.8	-136.5%	100.0%	6.7	4.4	(15.3)	-212.4%	100.0%
Receipts											
Non-tax receipts	16.5	8.5	7.3	4.9	-33.5%	1.1%	6.3	9.3	10.0	26.9%	0.8%
Other tax receipts	16.5	8.5	7.3	4.9	-33.5%	1.1%	6.3	9.3	10.0	26.9%	0.8%
Transfers received	795.2	775.2	804.8	1 109.5	11.7%	98.9%	1 921.1	603.4	625.7	-17.4%	99.2%
Total receipts	811.8	783.7	812.1	1 114.4	11.1%	100.0%	1 927.4	612.7	635.6	-17.1%	100.0%
Payment											
Current payments	922.4	778.7	798.2	1 103.6	6.2%	97.0%	1 920.8	608.4	651.0	-16.1%	100.0%
Compensation of employees	209.4	242.5	261.2	234.8	3.9%	25.5%	244.2	255.2	273.1	5.2%	24.3%
Goods and services	712.9	536.1	536.8	868.8	6.8%	71.5%	1 676.6	353.2	377.9	-24.2%	75.7%
Interest and rent on land	0.1	0.1	0.2	0.1	-7.4%	—	0.0	0.0	0.1	0.2%	—
Transfers and subsidies	111.0	—	—	—	-100.0%	3.0%	—	—	—	—	—
Total payments	1 033.3	778.7	798.2	1 103.6	2.2%	100.0%	1 920.8	608.4	651.0	-16.1%	100.0%
Net cash flow from investing activities	(29.9)	(23.4)	(23.1)	(10.3)	-29.8%	100.0%	(8.7)	(9.1)	(9.8)	-1.8%	100.0%
Acquisition of property, plant, equipment and intangible assets	(25.7)	(12.3)	(13.9)	(9.1)	-29.2%	70.5%	(7.5)	(7.8)	(8.4)	-2.8%	85.7%
Acquisition of software and other intangible assets	(4.5)	(11.5)	(9.5)	(1.2)	-35.4%	30.7%	(1.3)	(1.3)	(1.4)	5.2%	14.3%
Proceeds from the sale of property, plant, equipment and intangible assets	0.3	0.4	0.3	—	-100.0%	-1.2%	—	—	—	—	—
Net cash flow from financing activities	(0.7)	(0.2)	(1.1)	(0.5)	-12.0%	100.0%	(0.5)	(0.5)	(0.6)	4.6%	100.0%
Repayment of finance leases	(0.7)	(0.2)	(1.1)	(0.5)	-12.0%	100.0%	(0.5)	(0.5)	(0.6)	4.6%	100.0%
Net increase/(decrease) in cash and cash equivalents	(252.1)	(18.6)	(10.4)	(0.0)	-100.0%	100.0%	(2.6)	(5.3)	(25.7)	14 578.6%	100.0%
Statement of financial position											
Carrying value of assets of which:	59.5	51.4	50.0	60.3	0.5%	39.7%	98.9	108.1	117.8	25.0%	68.6%
Acquisition of assets	(25.7)	(12.3)	(13.9)	(9.1)	-29.2%	100.0%	(7.5)	(7.8)	(8.4)	-2.8%	100.0%
Investments	5.6	0.5	2.7	5.8	1.3%	2.6%	6.1	6.3	6.8	5.2%	4.1%
Receivables and prepayments	79.3	63.0	62.4	21.9	-34.8%	40.6%	25.8	27.0	28.9	9.6%	17.2%
Cash and cash equivalents	44.2	25.6	15.2	10.2	-38.7%	17.1%	15.1	15.8	16.9	18.3%	10.1%
Total assets	188.6	140.5	130.3	98.3	-19.5%	100.0%	145.9	157.1	170.3	20.1%	100.0%
Accumulated surplus/(deficit)	93.4	41.1	(29.9)	(29.9)	-168.4%	13.4%	—	—	—	-100.0%	—
Borrowings	—	5.3	7.9	—	—	2.4%	—	—	—	—	—
Finance lease	0.6	0.4	2.2	1.2	24.9%	0.8%	1.3	1.3	1.4	5.1%	0.8%
Deferred income	16.9	18.6	15.1	14.6	-4.6%	11.7%	16.3	16.6	16.1	3.1%	10.3%
Trade and other payables	60.9	59.5	112.7	106.6	20.6%	60.9%	115.8	126.2	138.9	9.2%	80.5%
Provisions	16.8	15.7	22.2	5.7	-30.4%	10.8%	12.5	13.1	14.0	35.0%	8.3%
Total equity and liabilities	188.6	140.5	130.3	98.3	-19.5%	100.0%	145.9	157.1	170.3	20.1%	100.0%

Civilian Secretariat for the Police Service

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	79.7	0.7	0.8	81.2	84.3	87.1
Intersectoral Coordination and Strategic Partnerships	31.5	0.0	0.3	31.8	33.4	34.4
Legislation and Policy Development	27.8	–	0.8	28.6	30.0	31.0
Civilian Oversight, Monitoring and Evaluations	38.9	0.0	0.8	39.8	41.7	42.8
Total expenditure estimates	177.9	0.8	2.6	181.4	189.4	195.3

Executive authority: Minister of Police
 Accounting officer: Secretary for the Police Service
 Website: www.policesecretariat.gov.za

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

Vote purpose

Provide strategic advice and support to the Minister of Police. Exercise civilian oversight of the South African Police Service to ensure a transformed and accountable police service that reflects the democratic values and principles of the Constitution of the Republic of South Africa.

Mandate

The Civilian Secretariat for the Police Service was established in terms of the Civilian Secretariat for Police Service Act (2011) and section 208 of the Constitution, which provides for the establishment of a civilian secretariat for the police service to function under the direction of the Minister of Police. In terms of the act, the secretariat's mandate is to conduct civilian oversight of the police service and provide policy and strategic support to the minister, including administrative support for international obligations. The act also makes the secretariat responsible for monitoring the South African Police Service's implementation of the Domestic Violence Act (1998).

Selected performance indicators

Table 21.1: Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of capacity-building workshops held with municipalities and stakeholders on crime and violence prevention and safety and security policies per year	Intersectoral Coordination and Strategic Partnerships	Increased feelings of safety for women and children in communities	13	9	9	3	5	5	5
Number of community policing forum training workshops facilitated per year on the role of these forums in communities	Intersectoral Coordination and Strategic Partnerships		9	9	11	6	9	9	9
Number of bills submitted to the minister for Cabinet approval, publication and public comment per year	Legislation and Policy Development		2	1	1	2	5	1	1
Number of assessments conducted on compliance with the Domestic Violence Act (1998) by the South African Police Service per year	Civilian Oversight, Monitoring and Evaluation		2	2	2	2	2	2	2
Number of police oversight initiatives undertaken per year	Civilian Oversight, Monitoring and Evaluation	An ethical, capable, and professional public service	3	2	2	2	2	2	2

Expenditure overview

Over the medium term, the department will focus on developing policies and legislation for the police sector, organising events such as imbizos and public participation programmes to enhance community involvement in the fight against crime, and monitoring and evaluating the performance of the police service to ensure alignment with its constitutional obligations, including compliance with legal frameworks such as the Domestic Violence Act (1998). This will contribute to fostering safer communities, enhancing business confidence and building an ethical, capable and professional public service.

Expenditure is projected to increase at an average annual rate of 4.2 per cent, from R172.6 million in 2025/26 to R195.3 million in 2028/29. Given the labour-intensive nature of the department's work, compensation of employees is its main cost driver, constituting an estimated 78.3 per cent (R573.4 million) of its budget over the MTEF period. This spending is set to increase at an average annual rate of 5.6 per cent, from R130 million in 2025/26 to R153.1 million in 2028/29, as the department plans to increase its number of personnel from 173 in 2025/26 to 177 in 2028/29 with priority given to filling critical vacant posts.

Developing policies and legislation for the police sector

The department coordinates the implementation of the integrated crime and violence prevention strategy to enhance uniformity, consistency, efficiency and effectiveness within the law enforcement value chain and government. The strategy aims to address inconsistencies, including the absence of standardised practices, arising from the fragmented nature of policing at the national, provincial and local levels. It is implemented in collaboration with national and provincial departments and local government, and its work will be monitored through an established national working committee over the medium term.

In its efforts to strengthen policing and enhance public safety, the department, through the *Legislation* subprogramme in the *Legislation and Policy Development* programme, expects to finalise 7 bills over the medium term: the Stock Theft Amendment Bill, the Firearms Control Amendment Bill, the Second-hand Goods Amendment Bill, the Civilian Secretariat for Police Service Amendment Bill, the Private Security Industry Regulation Amendment Bill, the Critical Infrastructure Protection Amendment Bill and the Criminal Law (Forensic Procedures) Amendment Bill.

The department will also prioritise the implementation of the national policing policy as a collaborative endeavour that invites input from the South African Police Service's management, provincial executive and ministerial structures within the justice, crime prevention and security cluster over the period ahead. The successful adoption and execution of this policy is expected to enhance the professionalism and quality of policing services. Among the policy's objectives is the establishment of a police service rooted in community-centred and rights-based approaches, supported by an effective institutional and oversight framework to ensure accountability.

These initiatives are funded through the *Legislation and Policy Development* programme, which is allocated R89.6 million over the next 3 years.

Fostering community involvement in fighting crime

In addition to conducting 4 targeted anti-crime campaigns per year over the period ahead, the department plans to facilitate 10 imbizos and public participation programmes in municipalities to raise community awareness of crime prevention strategies. These initiatives will focus on promoting community policing and evaluating the functionality of community policing and safety forums. The department also intends to host 15 capacity building workshops with stakeholders over the period ahead to strengthen collaboration and effectiveness in crime prevention. It will continue its campaign to enhance its visibility and promote its work through the implementation of its communication strategy. These activities will be carried out through the *Intersectoral Coordination and Strategic Partnerships* programme, which has a budget of R99.6 million over the MTEF period.

Monitoring and evaluating the police service's performance

In its commitment to improving how cases of gender-based violence are managed, the department plans to compile 2 reports per year over the medium term to evaluate the South African Police Service's compliance with the Domestic Violence Act (1998). To further promote transformation, accountability and professionalism within the police service, the department aims to produce 2 oversight reports per year over the MTEF period. The reports will focus on the police service's handling of complaints, its implementation of the Independent Police Investigative Directorate's recommendations and an assessment of police integrity. These initiatives are funded through the *Civilian Oversight, Monitoring and Evaluations* programme, which is allocated R124.3 million over the period ahead.

Expenditure trends and estimates

Table 21.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Intersectoral Coordination and Strategic Partnerships											
3. Legislation and Policy Development											
4. Civilian Oversight, Monitoring and Evaluations											
Programme											
Audited outcome				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	73.0	69.3	74.4	81.0	3.5%	47.2%	81.2	84.3	87.1	2.4%	44.6%
Programme 2	25.5	23.6	25.9	27.3	2.4%	16.2%	31.8	33.4	34.4	8.0%	17.6%
Programme 3	20.8	22.3	23.0	26.5	8.3%	14.7%	28.6	30.0	31.0	5.4%	15.8%
Programme 4	33.3	35.1	32.2	37.8	4.3%	21.9%	39.8	41.7	42.8	4.2%	22.0%
Subtotal	152.6	150.2	155.4	172.6	4.2%	100.0%	181.4	189.4	195.3	4.2%	100.0%
Total	152.6	150.2	155.4	172.6	4.2%	100.0%	181.4	189.4	195.3	4.2%	100.0%
Change to 2025 Budget estimate				–			0.3	(0.4)	(3.1)		
Economic classification											
Current payments	148.7	145.9	153.3	163.3	3.2%	96.9%	177.9	186.4	192.3	5.6%	98.3%
Compensation of employees	107.7	113.1	115.7	130.0	6.5%	73.9%	141.8	148.5	153.1	5.6%	78.3%
Goods and services ¹	41.0	32.8	37.6	33.3	-6.7%	22.9%	36.2	37.9	39.2	5.6%	20.0%
of which:											
Audit costs: External	2.0	2.1	2.2	1.7	-4.5%	1.3%	2.0	2.3	2.4	11.9%	1.2%
Communication	1.8	1.6	1.6	1.2	-12.0%	1.0%	1.2	1.3	1.3	2.4%	0.7%
Computer services	8.7	4.7	8.2	4.2	-21.6%	4.1%	5.2	4.4	4.6	3.4%	2.5%
Consumables: Stationery, printing and office supplies	0.7	0.8	0.9	1.2	21.6%	0.6%	1.5	1.5	1.6	10.4%	0.8%
Operating leases	7.9	7.1	6.9	8.5	2.3%	4.8%	7.8	9.3	9.8	4.9%	4.8%
Travel and subsistence	11.1	9.0	9.8	10.2	-2.6%	6.3%	11.1	11.6	11.9	5.1%	6.1%
Transfers and subsidies¹	0.5	0.9	0.5	0.2	-22.3%	0.3%	0.8	0.3	0.3	3.3%	0.2%
Provinces and municipalities	0.0	0.0	0.0	0.0	22.9%	0.0%	0.0	0.0	0.0	3.7%	0.0%
Departmental agencies and accounts	0.1	0.1	0.1	0.1	8.3%	0.1%	0.1	0.1	0.2	4.5%	0.1%
Households	0.4	0.7	0.4	0.1	-41.2%	0.3%	0.6	0.1	0.1	1.2%	0.1%
Payments for capital assets	3.4	3.5	1.7	9.1	38.4%	2.8%	2.6	2.7	2.7	-33.3%	1.4%
Buildings and other fixed structures	1.1	–	–	–	-100.0%	0.2%	–	–	–	0.0%	0.0%
Machinery and equipment	2.3	3.5	1.6	8.7	54.8%	2.6%	2.2	2.3	2.2	-36.3%	1.2%
Software and other intangible assets	–	–	0.1	0.4	0.0%	0.1%	0.4	0.4	0.5	4.5%	0.2%
Payments for financial assets	0.0	–	–	–	-100.0%	0.0%	–	–	–	0.0%	0.0%
Total	152.6	150.2	155.4	172.6	4.2%	100.0%	181.4	189.4	195.3	4.2%	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 21.3 Vote transfers and subsidies trends and estimates

	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R thousand											
Households											
Social benefits											
Current	394	748	360	80	-41.2%	74.6%	627	80	83	1.2%	59.9%
Employee social benefits	394	748	360	80	-41.2%	74.6%	80	80	83	1.2%	18.4%
Early retirement and voluntary exit programmes	–	–	–	–	–	–	547	–	–	–	41.5%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	107	115	130	136	8.3%	23.0%	142	148	155	4.5%	33.7%
Safety and Security Sector	107	115	130	136	8.3%	23.0%	142	148	155	4.5%	33.7%
Education and Training Authority											
Provinces and municipalities											
Provincial agencies and funds											
Current	14	3	8	26	22.9%	2.4%	27	28	29	3.7%	6.4%
Vehicle licences	14	3	8	26	22.9%	2.4%	27	28	29	3.7%	6.4%
Total	515	866	498	242	-22.3%	100.0%	796	256	267	3.3%	100.0%

Personnel information

Table 21.4 Vote personnel numbers and cost by salary level and programme¹

Programmes

- Administration
- Intersectoral Coordination and Strategic Partnerships
- Legislation and Policy Development
- Civilian Oversight, Monitoring and Evaluations

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
Civilian Secretariat for the Police Service			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	201	–	167	115.7	0.7	173	130.0	0.8	179	141.8	0.8	179	148.5	0.8	177	153.1	0.9	1.0%	100.0%
1 – 6	44	–	38	10.9	0.3	42	13.1	0.3	43	13.9	0.3	42	14.4	0.3	42	15.1	0.4	-0.3%	23.6%
7 – 10	70	–	60	36.4	0.6	65	42.2	0.6	63	42.5	0.7	64	45.3	0.7	63	46.9	0.7	-1.1%	35.5%
11 – 12	30	–	25	25.6	1.0	26	28.6	1.1	29	34.2	1.2	29	36.0	1.2	28	36.3	1.3	3.0%	16.3%
13 – 16	36	–	31	41.9	1.4	31	45.6	1.5	33	50.6	1.5	33	52.3	1.6	32	54.0	1.7	0.9%	18.3%
Other	21	–	14	0.9	0.1	8	0.5	0.1	11	0.6	0.1	11	0.6	0.1	12	0.7	0.1	15.7%	6.3%
Programme	201	–	167	115.7	0.7	173	130.0	0.8	179	141.8	0.8	179	148.5	0.8	177	153.1	0.9	1.0%	100.0%
Programme 1	111	–	93	49.8	0.5	92	55.0	0.6	96	59.0	0.6	96	61.5	0.6	97	63.4	0.7	1.6%	54.0%
Programme 2	24	–	20	19.0	0.9	22	21.8	1.0	25	25.8	1.0	25	27.1	1.1	24	28.0	1.1	3.0%	13.9%
Programme 3	25	–	21	20.0	1.0	22	21.5	1.0	21	23.5	1.1	22	24.7	1.1	21	25.5	1.2	-0.4%	12.0%
Programme 4	41	–	33	26.9	0.8	36	31.6	0.9	37	33.5	0.9	36	35.2	1.0	35	36.3	1.0	-1.1%	20.1%

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

2. Rand million.

Departmental receipts

Table 21.5 Departmental receipts by economic classification

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
	2022/23	2023/24	2024/25					2026/27	2027/28	2028/29		
R thousand	2022/23	2023/24	2024/25	2025/26		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	238	48	171	80	80	-30.5%	100.0%	80	80	81	0.4%	100.0%
Sales of goods and services produced by department	75	48	73	80	80	2.2%	51.4%	77	79	81	0.4%	98.3%
Sales by market establishments	39	23	37	40	40	0.8%	25.9%	41	42	43	2.4%	52.3%
of which:												
Market establishment: Rental parking (covered and open)	39	23	37	40	40	0.8%	25.9%	41	42	43	2.4%	52.3%
Other sales	36	25	36	40	40	3.6%	25.5%	36	37	38	-1.7%	46.1%
of which:												
Commission on insurance and garnishee	36	25	36	40	40	3.6%	25.5%	36	37	38	-1.7%	46.1%
Interest	–	–	–	–	–	–	–	–	–	–	–	–
Sales of capital assets	162	–	98	–	–	-100.0%	48.4%	–	–	–	–	–
Transactions in financial assets and liabilities	1	–	–	–	–	-100.0%	0.2%	3	1	–	–	1.7%
Total	238	48	171	80	80	-30.5%	100.0%	80	80	81	0.4%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 21.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26		2022/23 - 2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Department Management	10.9	9.4	13.9	15.4	12.4%	16.6%	15.3	15.9	16.4	2.0%	18.8%
Corporate Services	31.7	29.5	30.2	30.8	-1.0%	41.0%	30.1	30.3	31.2	0.5%	36.3%
Finance Administration	17.6	18.5	19.4	20.9	5.9%	25.7%	21.5	22.1	22.8	2.8%	26.3%
Office Accommodation	9.1	7.9	7.8	9.5	1.5%	11.5%	8.9	10.4	10.9	4.7%	11.9%
Internal Audit	3.8	4.0	3.2	4.4	4.8%	5.2%	5.4	5.6	5.8	10.1%	6.7%
Total	73.0	69.3	74.4	81.0	3.5%	100.0%	81.2	84.3	87.1	2.4%	100.0%
Change to 2025				–			0.4	(0.2)	(1.4)		
Budget estimate											

Table 21.6 Administration expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	70.8	67.3	73.1	74.1	1.5%	95.8%	79.7	83.3	86.0	5.1%	98.6%
Compensation of employees	47.3	47.1	49.8	55.0	5.2%	66.9%	59.0	61.5	63.4	4.8%	72.8%
Goods and services	23.5	20.2	23.2	19.1	-6.7%	28.9%	20.6	21.8	22.7	5.9%	25.8%
of which:						—					—
Audit costs: External	1.3	1.2	1.4	1.2	-4.3%	1.7%	1.2	1.4	1.5	8.3%	1.6%
Computer services	5.7	4.2	5.2	2.9	-20.3%	6.0%	3.8	3.0	3.1	2.9%	4.0%
Consumables: Stationery, printing and office supplies	0.2	0.3	0.6	0.4	41.8%	0.5%	0.7	0.7	0.8	21.5%	0.9%
Operating leases	7.9	7.1	6.9	8.5	2.3%	10.2%	7.8	9.3	9.8	4.9%	10.7%
Property payments	0.7	1.0	1.1	1.0	11.9%	1.3%	1.0	1.1	1.1	2.5%	1.3%
Travel and subsistence	1.9	1.5	2.3	1.7	-4.5%	2.5%	1.9	2.0	2.0	7.1%	2.3%
Transfers and subsidies	0.2	0.3	0.3	0.2	-4.1%	0.3%	0.7	0.2	0.2	4.2%	0.4%
Provinces and municipalities	0.0	0.0	0.0	0.0	14.5%	0.0%	0.0	0.0	0.0	5.3%	0.0%
Departmental agencies and accounts	0.1	0.1	0.1	0.1	8.3%	0.2%	0.1	0.1	0.2	4.5%	0.2%
Households	0.1	0.2	0.2	0.0	-36.5%	0.2%	0.6	0.0	0.0	1.6%	0.2%
Payments for capital assets	2.1	1.6	1.0	6.7	48.1%	3.9%	0.8	0.8	0.8	-50.1%	1.0%
Buildings and other fixed structures	0.5	—	—	—	-100.0%	0.2%	—	—	—	—	—
Machinery and equipment	1.6	1.6	1.0	6.4	60.5%	3.6%	0.4	0.5	0.5	-57.9%	0.5%
Software and other intangible assets	—	—	0.1	0.3	—	0.1%	0.3	0.3	0.4	4.4%	0.4%
Payments for financial assets	0.0	—	—	—	-100.0%	0.0%	—	—	—	—	—
Total	73.0	69.3	74.4	81.0	3.5%	100.0%	81.2	84.3	87.1	2.4%	100.0%
Proportion of total programme expenditure to vote expenditure	47.9%	46.1%	47.9%	46.9%	—	—	44.7%	44.5%	44.6%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.1	0.2	0.2	0.0	-36.5%	0.2%	0.6	0.0	0.0	1.6%	0.2%
Employee social benefits	0.1	0.2	0.2	0.0	-36.5%	0.2%	0.0	0.0	0.0	1.6%	0.0%
Early retirement and voluntary exit programmes	—	—	—	—	—	—	0.5	—	—	—	0.2%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	0.1	0.1	0.1	0.1	8.3%	0.2%	0.1	0.1	0.2	4.5%	0.2%
Safety and Security Sector	0.1	0.1	0.1	0.1	8.3%	0.2%	0.1	0.1	0.2	4.5%	0.2%
Education and Training Authority											
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.0	0.0	0.0	14.5%	—	0.0	0.0	0.0	5.3%	0.0%
Vehicle licences	0.0	0.0	0.0	0.0	14.5%	—	0.0	0.0	0.0	5.3%	0.0%

Personnel information

Table 21.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate						2025/26 - 2028/29			2026/27 - 2028/29		
		2024/25			2025/26			2026/27			2027/28							2028/29	
Administration		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	111	–	93	49.8	0.5	92	55.0	0.6	96	59.0	0.6	96	61.5	0.6	97	63.4	0.7	1.6%	100.0%
1 – 6	31	–	28	7.5	0.3	30	8.6	0.3	30	9.1	0.3	30	9.6	0.3	30	10.1	0.3	-0.1%	31.4%
7 – 10	35	–	30	15.9	0.5	32	18.3	0.6	32	19.2	0.6	33	20.4	0.6	33	21.5	0.7	0.4%	33.9%
11 – 12	12	–	10	10.2	1.0	11	11.6	1.1	12	13.4	1.1	12	14.1	1.2	11	14.3	1.3	1.9%	12.1%
13 – 16	12	–	11	15.4	1.4	11	16.1	1.5	11	16.7	1.5	10	16.8	1.6	10	16.8	1.7	-2.8%	10.9%
Other	21	–	14	0.9	0.1	8	0.5	0.1	11	0.6	0.1	11	0.6	0.1	12	0.7	0.1	15.7%	11.7%

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

2. Rand million.

Programme 2: Intersectoral Coordination and Strategic Partnerships

Programme purpose

Manage and encourage national dialogue on community safety and crime prevention.

Objectives

- Contribute to creating a safe and secure environment for society over the medium term through fostering ongoing partnerships with stakeholders such as community safety forums and community policing forums by:
 - facilitating 15 capacity-building workshops with municipalities and stakeholders to increase community awareness of crime prevention policies and strategies
 - conducting 4 anti-crime campaigns per year.

Subprogrammes

- Intergovernmental, Civil Society and Public-Private Partnerships* manages and facilitates intergovernmental, civil society and public-private partnerships.
- Community Outreach* promotes, encourages and facilitates community participation in safety programmes.

Expenditure trends and estimates

Table 21.8 Intersectoral Coordination and Strategic Partnerships 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Intergovernmental, Civil Society and Public-Private Partnerships	20.5	19.4	20.3	21.5	1.6%	79.9%	24.3	25.3	26.1	6.7%	76.0%
Community Outreach	5.0	4.2	5.6	5.9	5.5%	20.1%	7.6	8.1	8.3	12.3%	24.0%
Total	25.5	23.6	25.9	27.3	2.4%	100.0%	31.8	33.4	34.4	8.0%	100.0%
Change to 2025 Budget estimate				–			(0.0)	(0.1)	(0.5)		
Economic classification											
Current payments	25.1	22.7	25.5	26.8	2.3%	97.8%	31.5	33.1	34.1	8.3%	99.1%
Compensation of employees	18.4	18.2	19.0	21.8	5.8%	75.7%	25.8	27.1	28.0	8.6%	81.2%
Goods and services	6.6	4.5	6.5	5.0	-9.1%	22.1%	5.7	6.0	6.1	6.9%	17.9%
of which:						–					–
Advertising	0.1	0.2	0.1	0.3	52.9%	0.7%	0.5	0.5	0.5	20.0%	1.5%
Audit costs: External	0.2	0.2	0.2	0.2	-4.8%	0.8%	0.2	0.2	0.2	4.3%	0.6%
Catering: Departmental activities	0.5	0.4	0.3	0.2	-26.3%	1.3%	0.2	0.2	0.2	3.0%	0.6%
Computer services	0.5	0.1	0.9	0.2	-24.6%	1.6%	0.2	0.3	0.3	7.0%	0.8%
Travel and subsistence	4.7	3.0	4.5	3.5	-9.5%	15.3%	3.9	4.1	4.2	6.5%	12.3%
Venues and facilities	0.1	–	0.1	0.1	17.7%	0.3%	0.2	0.2	0.2	15.6%	0.5%
Transfers and subsidies	0.1	0.5	0.0	0.0	-32.8%	0.7%	0.0	0.0	0.0	1.1%	0.1%
Households	0.1	0.5	0.0	0.0	-32.8%	0.7%	0.0	0.0	0.0	1.1%	0.1%
Payments for capital assets	0.3	0.4	0.4	0.5	18.5%	1.5%	0.3	0.3	0.3	-17.0%	0.8%
Buildings and other fixed structures	0.1	–	–	–	-100.0%	0.1%	–	–	–	–	–
Machinery and equipment	0.1	0.4	0.4	0.5	49.4%	1.4%	0.3	0.3	0.3	-17.0%	0.8%
Total	25.5	23.6	25.9	27.3	2.4%	100.0%	31.8	33.4	34.4	8.0%	100.0%
Proportion of total programme expenditure to vote expenditure	16.7%	15.7%	16.6%	15.8%	–	–	17.5%	17.6%	17.6%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.1	0.5	0.0	0.0	-32.8%	0.7%	0.0	0.0	0.0	1.1%	0.1%
Employee social benefits	0.1	0.5	0.0	0.0	-32.8%	0.7%	0.0	0.0	0.0	1.1%	0.1%

- compiling 2 reports per year on compliance with the Domestic Violence Act (1998) by the South African Police Service.

Subprogrammes

- *Police Performance, Conduct and Compliance* monitors the performance, conduct and transformation of the South African Police Service, and its compliance with policing legislation and regulations.
- *Policy and Programme Evaluations* evaluates the effectiveness of all crime prevention and other programmes implemented by the South African Police Service.
- *Office of the Directorate for Priority Crime Investigation Judge* funds the operations of the Office of the Judge for the Directorate for Priority Crime Investigation, which investigates complaints by any member of the public and/or the Directorate for Priority Crime Investigation in terms of the South African Police Service Amendment Act (2012).
- *National Forensic Oversight and Ethics Board* funds the operations of the National Forensic Oversight and Ethics Board, which oversees processes related to the collection, retention, storage, destruction and disposal of DNA samples.

Expenditure trends and estimates

Table 21.12 Civilian Oversight, Monitoring and Evaluations 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Police Performance, Conduct and Compliance	18.4	19.6	16.5	19.6	2.0%	53.6%	20.7	21.7	22.4	4.7%	52.1%
Policy and Programme Evaluations	5.9	6.2	5.8	6.7	4.2%	17.7%	7.0	7.3	7.5	4.1%	17.5%
Office of the Directorate for Priority Crime Investigation Judge	6.2	6.4	6.6	7.7	7.1%	19.4%	7.8	8.2	8.3	2.6%	19.5%
National Forensic Oversight and Ethics Board	2.8	2.9	3.2	3.9	12.7%	9.3%	4.3	4.5	4.6	5.6%	10.8%
Total	33.3	35.1	32.2	37.8	4.3%	100.0%	39.8	41.7	42.8	4.2%	100.0%
Change to 2025 Budget estimate				–			(0.0)	(0.1)	(0.6)		
Economic classification											
Current payments	32.6	34.1	32.1	36.5	3.9%	97.8%	38.9	40.8	42.1	4.8%	98.0%
Compensation of employees	25.6	28.7	26.9	31.6	7.3%	81.5%	33.5	35.2	36.3	4.7%	84.5%
Goods and services	7.0	5.5	5.2	5.0	-10.9%	16.3%	5.4	5.6	5.8	5.3%	13.5%
of which:						–					–
Audit costs: External	0.2	0.4	0.4	0.2	-11.0%	0.9%	0.4	0.4	0.4	31.0%	0.9%
Communication	0.5	0.4	0.3	0.4	-9.1%	1.2%	0.4	0.4	0.4	2.6%	1.0%
Computer services	0.9	0.2	1.3	0.3	-28.2%	2.0%	0.4	0.4	0.5	9.2%	1.0%
Consultants: Business and advisory services	0.3	0.1	0.2	0.2	-3.5%	0.6%	0.2	0.2	0.2	1.3%	0.6%
Consumables: Stationery, printing and office supplies	0.1	0.1	0.1	0.2	35.3%	0.3%	0.2	0.2	0.2	0.3%	0.5%
Travel and subsistence	3.8	3.6	2.5	3.1	-7.4%	9.4%	3.1	3.2	3.4	3.3%	7.8%
Transfers and subsidies	0.1	–	0.0	0.0	-11.1%	0.1%	0.0	0.0	0.0	0.9%	0.1%
Provinces and municipalities	0.0	–	–	0.0	58.7%	0.0%	0.0	0.0	0.0	–	0.0%
Households	0.1	–	0.0	0.0	-16.8%	0.1%	0.0	0.0	0.0	1.1%	0.1%
Payments for capital assets	0.7	0.9	0.1	1.2	22.9%	2.1%	0.8	0.9	0.7	-15.8%	2.0%
Buildings and other fixed structures	0.3	–	–	–	-100.0%	0.2%	–	–	–	–	–
Machinery and equipment	0.4	0.9	0.1	1.2	43.0%	1.9%	0.7	0.8	0.6	-17.7%	1.7%
Software and other intangible assets	–	–	–	0.1	–	0.1%	0.1	0.1	0.1	4.7%	0.2%
Total	33.3	35.1	32.2	37.8	4.3%	100.0%	39.8	41.7	42.8	4.2%	100.0%
Proportion of total programme expenditure to vote expenditure	21.8%	23.3%	20.7%	21.9%	–	–	21.9%	22.0%	21.9%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.1	–	0.0	0.0	-16.8%	0.1%	0.0	0.0	0.0	1.1%	0.1%
Employee social benefits	0.1	–	0.0	0.0	-16.8%	0.1%	0.0	0.0	0.0	1.1%	0.1%
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	–	–	0.0	58.7%	–	0.0	0.0	0.0	–	0.0%
Vehicle licences	0.0	–	–	0.0	58.7%	–	0.0	0.0	0.0	–	0.0%

Personnel information

Table 21.13 Civilian Oversight, Monitoring and Evaluations personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment															Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
Civilian Oversight, Monitoring and Evaluations			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	41	—	33	26.9	0.8	36	31.6	0.9	37	33.5	0.9	36	35.2	1.0	35	36.3	1.0	-1.1%	100.0%
1 – 6	6	—	4	1.3	0.3	5	1.9	0.4	5	2.1	0.4	4	1.9	0.4	4	2.0	0.5	-5.3%	12.9%
7 – 10	20	—	17	11.4	0.7	18	12.5	0.7	17	13.0	0.7	18	14.0	0.8	17	13.9	0.8	-1.5%	48.6%
11 – 12	7	—	6	6.0	1.0	7	7.2	1.1	7	7.5	1.1	7	8.0	1.2	7	8.4	1.3	—	18.7%
13 – 16	8	—	6	8.2	1.4	7	10.0	1.5	7	10.9	1.5	7	11.4	1.6	7	12.0	1.7	1.4%	19.8%

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

2. Rand million.

Correctional Services

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	4 924.3	965.0	196.5	6 085.8	6 242.5	6 462.2
Incarceration	17 938.4	260.8	252.3	18 451.5	18 792.3	19 213.9
Rehabilitation	2 376.5	1.6	23.3	2 401.4	2 559.3	2 675.9
Care	2 718.4	4.5	8.3	2 731.2	2 941.4	3 114.1
Social Reintegration	1 260.9	6.6	2.1	1 269.6	1 318.4	1 378.0
Total expenditure estimates	29 218.5	1 238.6	482.5	30 939.6	31 854.0	32 844.0

Executive authority Minister of Correctional Services
 Accounting officer National Commissioner of Correctional Services
 Website www.dcs.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

Contribute to a just, peaceful and safer South Africa through the effective and humane incarceration of inmates and the rehabilitation and social reintegration of offenders.

Mandate

The mandate of the Department of Correctional Services is derived from the Correctional Services Act (1998), as amended; the Criminal Procedure Act (1977); the 2005 White Paper on Corrections; and the 2014 White Paper on Remand Detention Management in South Africa. The legislation requires the department to contribute to maintaining and promoting a just, peaceful and safe society by correcting offending behaviour in a safe, secure and humane environment, and, in doing so, facilitate optimal rehabilitation and reduce repeat offending.

Selected performance indicators

Table 22.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of inmates who escape from correctional facilities per year	Incarceration	Increased feelings of safety for women and children in communities	0.017% (27/ 157 056)	0.013% (20/ 156 600)	0.002% (4/ 166 008)	0.012%	0.011%	0.010%	0.009%
Percentage of inmates injured as a result of reported assaults in correctional facilities per year	Incarceration		2.39% (3 754/ 157 056)	2.37% (3 717/ 156 600)	2.04% (3 383/ 166 008)	2.28%	2.27%	2.26%	2.25%
Percentage of overcrowding in correctional facilities in excess of approved bedspace capacity per year	Incarceration		46% (49 474/ 107 582)	48.5% (51 126/ 105 474)	55.1% (58 941/ 107 067)	50%	50%	50%	50%
Percentage of sentenced offenders with correctional sentence plans who complete correctional programmes per year	Rehabilitation	Improved education outcomes and skills; skills for the economy	95% (84 443/ 88 980)	101.3% (84 562/ 83 506)	98.2% (81 575/ 83 098)	98%	99%	100%	100%
Percentage of offenders who complete long occupational skills programmes per year	Rehabilitation		— ¹	— ¹	86.2% (1 265/ 1 467)	85%	85%	86%	87%
Offender viral load suppression rate (at 12 months) per year	Care	Improved access to affordable and quality health care	97% (1 155/ 1 192)	97.2% (1 162/ 1 196)	99% (1 157/ 1 171)	96%	97%	98%	99%
Percentage of parolees whose parole status has not been revoked per year	Social Reintegration	Increased feelings of safety for women and children in communities	99% (50 134/ 50 695)	99.1% (46 246/ 46 686)	99% (45 986/ 46 491)	97%	97%	97%	97%
Percentage of probationers whose probation status has not been revoked per year	Social Reintegration		99% (7 990/ 8 101)	99% (6 252/ 6 325)	99% (6 569/ 6 650)	97%	97%	97%	97%

1. No historical data available as the indicator was reworded in the department's 2026/27 annual performance plan.

Expenditure overview

The department remains committed to ensuring safe, secure and dignified conditions for inmates, departmental personnel and the public. Accordingly, over the medium term, it will focus on ensuring safe, secure and humane detention; providing needs-based rehabilitation and adequate health care for inmates; and taking over the management of 2 private correctional centres. Expenditure is projected to increase at an average annual rate of 4 per cent, from R29.2 billion in 2025/26 to R32.8 billion in 2028/29. Spending on compensation of employees constitutes an estimated 70.9 per cent (R67.9 billion) of the total budget over the period ahead. The department expects to receive additional funding of R418.7 million in 2026/27 to make provision for the staff early retirement and voluntary exit programmes. These funds are allocated in its budget for transfers to households.

Ensuring safe, secure and humane detention

The department will continue to ensure the safe, secure and humane detention of inmates. A key performance measure of this is reducing the percentage of inmates who escape from correctional facilities per year. As such, the department plans to decrease the percentage of escapes from 0.012 per cent in 2025/26 to 0.009 per cent in 2028/29. To achieve this and provide related services, the *Incarceration* programme receives an estimated 59 per cent (R56.5 billion) of the department's total budget over the period ahead. Due to the labour-intensive nature of these services, compensation of employees constitutes 77.1 per cent (R43.5 billion) of the programme's allocation over the period ahead.

Providing needs-based rehabilitation

The department will continue to focus on improving offender rehabilitation outcomes over the medium term by providing education, literacy, skills development, psychological interventions and correctional programmes aimed at reducing recidivism. Accordingly, the department plans to increase the percentage of sentenced offenders with a correctional sentence plan who complete correctional programmes per year from 98 per cent in 2025/26 to 100 per cent in 2028/29. These and related activities are funded through the *Rehabilitation* programme, which is allocated R7.6 billion over the next 3 years. Spending in the programme is projected to increase at an average annual rate of 6.2 per cent, from R2.2 billion in 2025/26 to R2.7 billion in 2028/29, mainly driven by spending on compensation of employees.

Providing adequate inmate health care

As part of the department's commitment to prioritising the welfare of inmates, continuous access is provided to primary health care, mental health services, and nutritional and hygiene support. As part of enhancing health outcomes and further reducing the transmission of HIV in correctional facilities, the department expects to increase the viral load suppression rate of offenders from 96 per cent in 2025/26 to 99 per cent in 2028/29. These and other related services are delivered through the *Care* programme, which has a budget of R8.8 billion over the medium term. Of this, 42.9 per cent (R3.8 billion) is earmarked for compensation of employees, including nurses, pharmacists and medical practitioners.

Taking over the management of private correctional centres

The public-private partnership contracts for South Africa's 2 private correctional centres, the Kutama Sinthumule Correctional Centre (Limpopo) and Mangaung Correctional Centre (Free State), are nearing their expiry dates after 25 years of operation. The department plans to take over the management of both facilities when the contracts end in 2026/27. To provide for compensation of employees, goods and services and payments for capital assets for these facilities, R2.8 billion over the medium term is set to be reprioritised from agency and support/outsourced services in the *Facilities* subprogramme mainly to the *Security Operations* subprogramme in the *Incarceration* programme.

Expenditure trends and estimates

Table 22.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Incarceration											
3. Rehabilitation											
4. Care											
5. Social Reintegration											
Programme											
Audited outcome				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	4 768.1	4 895.3	5 139.5	5 233.4	3.2%	18.0%	6 085.8	6 242.5	6 462.2	7.3%	19.6%
Programme 2	15 812.3	16 133.0	17 167.7	17 922.6	4.3%	60.2%	18 451.5	18 792.3	19 213.9	2.3%	59.0%
Programme 3	2 144.4	2 319.0	2 232.5	2 233.8	1.4%	8.0%	2 401.4	2 559.3	2 675.9	6.2%	8.0%
Programme 4	2 511.3	2 670.8	2 706.1	2 587.1	1.0%	9.4%	2 731.2	2 941.4	3 114.1	6.4%	9.2%
Programme 5	1 193.1	1 167.1	1 190.2	1 246.3	1.5%	4.3%	1 269.6	1 318.4	1 378.0	3.4%	4.1%
Subtotal	26 429.2	27 185.2	28 436.1	29 223.2	3.4%	100.0%	30 939.6	31 854.0	32 844.0	4.0%	100.0%
Total	26 429.2	27 185.2	28 436.1	29 223.2	3.4%	100.0%	30 939.6	31 854.0	32 844.0	4.0%	100.0%
Change to 2025				–			372.2	(96.3)	(540.6)		
Budget estimate											
Economic classification											
Current payments	25 413.3	26 170.6	27 214.9	28 047.4	3.3%	96.0%	29 218.5	30 512.8	31 448.9	3.9%	95.3%
Compensation of employees	18 238.0	18 961.5	19 426.2	20 518.8	4.0%	69.3%	21 636.1	23 018.3	23 200.1	4.2%	70.9%
Goods and services ¹	7 172.1	7 202.5	7 784.3	7 528.6	1.6%	26.7%	7 582.5	7 494.6	8 248.8	3.1%	24.4%
of which:											
Agency and support/outsourced services	1 223.4	929.8	1 114.3	1 306.8	2.2%	4.1%	979.0	254.3	305.9	-38.4%	1.6%
Fleet services (including government motor transport)	384.7	406.4	464.4	383.2	-0.1%	1.5%	389.0	457.7	479.2	7.7%	1.4%
Inventory: Food and food supplies	1 056.0	1 134.9	1 150.0	953.0	-3.4%	3.9%	1 061.5	1 284.3	1 395.2	13.5%	3.9%
Consumable supplies	259.8	299.0	239.1	227.6	-4.3%	0.9%	251.8	316.0	341.6	14.5%	1.0%
Operating leases	842.8	691.8	1 064.0	928.8	3.3%	3.2%	946.4	975.0	1 007.5	2.7%	3.1%
Property payments	1 714.2	1 848.7	2 009.5	1 980.8	4.9%	6.8%	2 087.2	2 187.4	2 611.0	9.6%	7.2%
Interest and rent on land	3.2	6.6	4.4	–	-100.0%	0.0%	–	–	–	0.0%	0.0%
Transfers and subsidies¹	624.4	584.8	773.1	786.2	8.0%	2.5%	1 238.6	856.8	893.4	4.4%	3.1%
Provinces and municipalities	7.4	7.5	6.8	9.8	10.0%	0.0%	9.6	10.0	10.4	2.0%	0.0%
Departmental agencies and accounts	10.2	10.7	110.9	132.8	135.1%	0.2%	142.0	148.2	152.9	4.8%	0.5%
Households	606.8	566.7	655.4	643.6	2.0%	2.2%	1 087.1	698.6	730.0	4.3%	2.6%
Payments for capital assets	391.5	429.8	448.1	389.6	-0.2%	1.5%	482.5	484.4	501.6	8.8%	1.5%
Buildings and other fixed structures	266.5	243.4	333.3	232.3	-4.5%	1.0%	241.6	251.3	259.1	3.7%	0.8%
Machinery and equipment	119.0	180.5	113.6	153.6	8.9%	0.5%	236.1	229.9	239.3	15.9%	0.7%
Biological assets	2.9	5.2	1.3	3.6	7.8%	0.0%	4.7	3.1	3.3	-3.5%	0.0%
Software and other intangible assets	3.0	0.7	–	–	-100.0%	0.0%	–	–	–	0.0%	0.0%
Total	26 429.2	27 185.2	28 436.1	29 223.2	3.4%	100.0%	30 939.6	31 854.0	32 844.0	4.0%	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 22.3 Vote transfers and subsidies trends and estimates

	Audited outcome			Adjusted appropriation	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25		2022/23 - 2025/26	2025/26	2026/27	2027/28	2028/29		
R thousand											
Households											
Social benefits											
Current	558 513	518 989	598 317	597 889	2.3%	82.1%	1 041 489	650 897	680 161	4.4%	79.4%
Employee social benefits	558 513	518 989	598 317	597 889	2.3%	82.1%	622 751	650 897	680 161	4.4%	65.4%
Early retirement and voluntary exit programmes	—	—	—	—	—	—	418 738	—	—	—	14.0%
Other transfers to households											
Current	48 335	47 677	57 069	45 744	-1.8%	7.2%	45 585	47 689	49 875	2.9%	4.8%
Employee social benefits	1 939	206	234	—	-100.0%	0.1%	—	—	—	—	—
Claims against the state	9 746	6 339	16 302	1 250	-49.6%	1.2%	1 300	1 359	1 420	4.3%	0.1%
Other transfers to households	761	223	411	—	-100.0%	0.1%	—	—	—	—	—
Offender gratuity	35 889	40 909	40 122	44 494	7.4%	5.8%	44 285	46 330	48 455	2.9%	4.7%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	10 222	10 664	110 880	132 794	135.1%	9.6%	141 969	148 154	152 933	4.8%	14.8%
Safety and Security Sector	10 217	10 664	11 143	11 642	4.4%	1.6%	12 176	12 727	13 299	4.5%	1.3%
Education and Training Authority											
Departmental agencies and accounts	5	—	—	—	-100.0%	—	—	—	—	—	—
Judicial Inspectorate for Correctional Services	—	—	99 737	121 152	—	8.0%	129 793	135 427	139 634	4.8%	13.5%
Provinces and municipalities											
Provincial agencies and funds											
Current	6 509	7 157	6 807	9 817	14.7%	1.1%	9 565	10 015	10 419	2.0%	1.0%
Vehicle licences	6 509	7 157	6 807	9 817	14.7%	1.1%	9 565	10 015	10 419	2.0%	1.0%
Provincial revenue funds											
Current	861	323	—	—	-100.0%	—	—	—	—	—	—
Vehicle licences	861	323	—	—	-100.0%	—	—	—	—	—	—
Total	624 440	584 810	773 073	786 244	8.0%	100.0%	1 238 608	856 755	893 388	4.4%	100.0%

Personnel information

Table 22.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																			
1. Administration																			
2. Incarceration																			
3. Rehabilitation																			
4. Care																			
5. Social Reintegration																			
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment													Average growth rate (%)	Average: Salary level/ Total (%)		
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29				2025/26 - 2028/29	2026/27 - 2028/29
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Correctional Services																			
Salary level	39 639	2 020	39 248	19 426.2	0.5	37 396	20 518.8	0.5	37 356	21 636.1	0.6	37 601	23 018.3	0.6	36 006	23 200.1	0.6	-1.3%	100.0%
1 – 6	16 741	82	19 556	8 213.5	0.4	19 185	8 579.6	0.4	19 128	9 023.1	0.5	19 059	9 474.3	0.5	18 640	9 864.9	0.5	-1.0%	51.2%
7 – 10	21 712	4	15 441	9 988.8	0.6	15 387	10 606.7	0.7	15 341	11 138.5	0.7	15 635	11 973.4	0.8	14 460	11 687.5	0.8	-2.1%	40.9%
11 – 12	946	94	742	740.8	1.0	714	758.0	1.1	708	791.5	1.1	723	854.2	1.2	723	901.3	1.2	0.4%	1.9%
13 – 16	230	6	209	306.2	1.5	249	394.4	1.6	294	498.1	1.7	295	525.7	1.8	295	554.7	1.9	5.8%	0.8%
Other	10	1 834	3 300	176.8	0.1	1 860	180.0	0.1	1 884	184.8	0.1	1 888	190.5	0.1	1 888	191.7	0.1	0.5%	5.1%
Programme	39 639	2 020	39 248	19 426.2	0.5	37 396	20 518.8	0.5	37 356	21 636.1	0.6	37 601	23 018.3	0.6	36 006	23 200.1	0.6	-1.3%	100.0%
Programme 1	6 081	237	6 225	3 203.8	0.5	5 953	3 347.0	0.6	5 949	3 540.4	0.6	6 024	3 784.8	0.6	5 768	3 858.4	0.7	-1.0%	16.0%
Programme 2	27 339	109	24 908	12 386.3	0.5	24 993	13 250.0	0.5	24 986	13 942.4	0.6	25 059	14 832.5	0.6	23 791	14 747.3	0.6	-1.6%	66.5%
Programme 3	2 255	1 422	4 046	1 742.2	0.4	2 551	1 712.6	0.7	2 600	1 844.5	0.7	2 649	1 958.9	0.7	2 629	2 048.0	0.8	1.0%	7.1%
Programme 4	1 907	64	1 926	1 087.6	0.6	1 865	1 123.8	0.6	1 873	1 184.7	0.6	1 897	1 266.4	0.7	1 875	1 317.8	0.7	0.2%	5.1%
Programme 5	2 057	188	2 143	1 006.2	0.5	2 034	1 085.3	0.5	1 948	1 123.9	0.6	1 972	1 175.6	0.6	1 944	1 228.7	0.6	-1.5%	5.3%

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

2. Rand million.

Departmental receipts

Table 22.5 Departmental receipts by economic classification

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
	2022/23	2023/24	2024/25					2026/27	2027/28	2028/29		
R thousand	2022/23	2023/24	2024/25	2025/26	2025/26	2022/23 - 2025/26	2022/23 - 2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	148 142	232 699	216 486	234 008	234 008	16.5%	100.0%	245 872	251 998	262 586	3.9%	100.0%
Sales of goods and services produced by department	94 224	169 369	152 986	164 266	164 266	20.4%	69.9%	172 105	175 033	182 164	3.5%	69.6%
Sales by market establishments	62 633	142 578	125 777	132 926	132 926	28.5%	55.8%	139 468	140 972	146 575	3.3%	56.2%
of which:												
Rental: Dwellings	56 585	141 333	124 525	130 962	130 962	32.3%	54.5%	137 422	138 838	144 345	3.3%	55.3%
Rental: Non-residential	1 398	49	—	1 388	1 388	-0.2%	0.3%	1 446	1 508	1 576	4.3%	0.6%
Sale of wool/skin	1 520	—	27	—	—	-100.0%	0.2%	—	—	—	—	—
Other	2 540	—	42	575	575	-39.1%	0.4%	599	625	653	4.3%	0.2%
Administrative fees	1	1	1	1	1	—	—	1	1	1	—	—
Rental Park Cover and Open	589	1 195	1 182	—	—	-100.0%	0.4%	—	—	—	—	—
Other sales	31 591	26 791	27 209	31 340	31 340	-0.3%	14.1%	32 637	34 061	35 589	4.3%	13.5%
of which:												
Services rendered: Commission	20 678	19 501	20 134	20 770	20 770	0.1%	9.8%	21 630	22 573	23 586	4.3%	8.9%
Government motor transport	816	1 838	—	710	710	-4.5%	0.4%	739	771	806	4.3%	0.3%
Sales: Agricultural products	2 411	2 750	2 782	2 392	2 392	-0.3%	1.2%	2 491	2 600	2 716	4.3%	1.0%
Services rendered: Boarding services	350	181	176	145	145	-25.5%	0.1%	151	158	165	4.4%	0.1%
Other	7 336	2 521	4 117	7 323	7 323	-0.1%	2.6%	7 626	7 959	8 316	4.3%	3.1%
Sales of scrap, waste, arms and other used current goods	3 357	2 943	1 244	1 537	1 537	-22.9%	1.1%	1 601	1 670	1 745	4.3%	0.7%
of which:												
Condemned linen	9	—	—	7	7	-8.0%	—	7	8	8	4.6%	—
Kitchen refuse	305	203	225	292	292	-1.4%	0.1%	305	317	332	4.4%	0.1%
Scrap	2 951	2 740	990	1 161	1 161	-26.7%	0.9%	1 209	1 262	1 318	4.3%	0.5%
Wastepaper	89	—	20	69	69	-8.1%	—	72	75	78	4.2%	—
Other	3	—	9	8	8	38.7%	—	8	8	9	4.0%	—
Fines, penalties and forfeits	12 619	14 880	14 292	13 807	13 807	3.0%	6.7%	15 516	16 175	16 902	7.0%	6.4%
Interest, dividends and rent on land	386	214	135	1 103	1 103	41.9%	0.2%	1 149	1 199	1 253	4.3%	0.5%
Interest	386	214	135	1 103	1 103	41.9%	0.2%	1 149	1 199	1 253	4.3%	0.5%
Sales of capital assets	1 846	4 050	6 386	4 931	4 931	38.8%	2.1%	5 135	5 359	5 600	4.3%	2.1%
Transactions in financial assets and liabilities	35 710	41 243	41 443	48 364	48 364	10.6%	20.1%	50 366	52 562	54 922	4.3%	20.8%
Total	148 142	232 699	216 486	234 008	234 008	16.5%	100.0%	245 872	251 998	262 586	3.9%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 22.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
	2022/23	2023/24	2024/25		2022/23 - 2025/26	Average: Expenditure/ Total (%)	2026/27	2027/28	2028/29	2025/26 - 2028/29	Average: Expenditure/ Total (%)
R million											
Ministry	36.7	35.3	36.1	73.4	26.0%	0.9%	76.2	79.2	82.7	4.1%	1.3%
Management	848.8	879.9	875.4	917.9	2.6%	17.6%	1 001.3	1 038.4	1 083.6	5.7%	16.6%
Human Resources	2 046.5	2 000.8	2 111.3	2 198.2	2.4%	41.7%	2 314.4	2 469.6	2 483.9	4.2%	38.7%
Finance	1 321.3	1 381.2	1 438.7	1 371.9	1.3%	27.5%	2 005.3	1 910.5	2 033.8	14.0%	31.7%
Assurance Services	139.1	138.9	176.3	179.1	8.8%	3.2%	165.0	195.4	204.2	4.5%	3.0%
Information Technology	297.1	359.6	378.5	377.4	8.3%	7.1%	402.7	423.0	441.9	5.4%	6.7%
Office Accommodation	78.6	99.5	123.3	115.6	13.7%	2.1%	120.9	126.4	132.0	4.5%	2.0%
Total	4 768.1	4 895.3	5 139.5	5 233.4	3.2%	100.0%	6 085.8	6 242.5	6 462.2	7.3%	100.0%
Change to 2025				–			586.9	484.6	445.7		
Budget estimate											
Economic classification											
Current payments	4 171.0	4 330.0	4 536.1	4 596.2	3.3%	88.0%	4 924.3	5 480.9	5 667.2	7.2%	85.5%
Compensation of employees	3 004.0	3 110.0	3 203.8	3 347.0	3.7%	63.2%	3 540.4	3 784.8	3 858.4	4.9%	59.5%
Goods and services	1 166.2	1 218.3	1 329.0	1 249.1	2.3%	24.8%	1 383.9	1 696.0	1 808.8	13.1%	26.0%
of which:											
Communication	84.6	80.3	77.5	73.3	-4.7%	1.6%	77.0	86.0	89.6	7.0%	1.3%
Computer services	212.7	264.1	292.4	275.6	9.0%	5.2%	286.8	302.0	315.6	4.6%	4.8%
Fleet services (including government motor transport)	228.2	264.9	327.8	252.1	3.4%	5.4%	247.9	300.1	314.3	7.6%	4.6%
Inventory: Food and food supplies	0.0	(54.2)	(51.0)	8.0	946.9%	-0.5%	69.5	204.6	243.0	211.6%	2.8%
Operating leases	79.7	72.1	107.4	89.7	4.0%	1.7%	95.0	98.5	102.9	4.7%	1.6%
Travel and subsistence	121.5	115.2	65.4	104.1	-5.0%	2.0%	109.9	120.8	126.3	6.7%	1.9%
Interest and rent on land	0.9	1.7	3.3	–	-100.0%	0.0%	–	–	–	–	–
Transfers and subsidies	526.1	470.5	549.2	522.9	-0.2%	10.3%	965.0	571.0	596.6	4.5%	11.3%
Provinces and municipalities	7.4	7.5	6.8	9.8	10.1%	0.2%	9.6	10.0	10.4	2.0%	0.2%
Departmental agencies and accounts	10.2	10.7	11.1	11.6	4.4%	0.2%	12.2	12.7	13.3	4.5%	0.2%
Households	508.6	452.4	531.3	501.5	-0.5%	10.0%	943.3	548.3	572.9	4.5%	11.0%
Payments for capital assets	71.0	94.8	54.2	114.4	17.2%	1.7%	196.5	190.6	198.3	20.1%	3.1%
Buildings and other fixed structures	–	–	–	0.1	–	0.0%	–	–	–	-100.0%	–
Machinery and equipment	68.0	94.1	54.2	114.3	18.9%	1.7%	196.5	190.6	198.3	20.2%	3.1%
Software and other intangible assets	2.9	0.7	–	–	-100.0%	0.0%	–	–	–	–	–
Total	4 768.1	4 895.3	5 139.5	5 233.4	3.2%	100.0%	6 085.8	6 242.5	6 462.2	7.3%	100.0%
Proportion of total programme expenditure to vote expenditure	18.0%	18.0%	18.1%	17.9%	–	–	19.7%	19.6%	19.7%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	496.9	445.8	514.7	500.2	0.2%	9.8%	942.0	546.9	571.5	4.5%	11.0%
Employee social benefits	496.9	445.8	514.7	500.2	0.2%	9.8%	523.3	546.9	571.5	4.5%	8.7%
Early retirement and voluntary exit programmes	–	–	–	–	–	–	418.7	–	–	–	2.2%
Other transfers to households											
Current	11.7	6.6	16.5	1.3	-52.5%	0.2%	1.3	1.4	1.4	4.3%	0.0%
Employee social benefits	1.9	0.2	0.2	–	-100.0%	–	–	–	–	–	–
Claims against the state	9.7	6.3	16.3	1.3	-49.6%	0.2%	1.3	1.4	1.4	4.3%	0.0%
Other transfers to households	–	0.0	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	10.2	10.7	11.1	11.6	4.4%	0.2%	12.2	12.7	13.3	4.5%	0.2%
Safety and Security Sector	10.2	10.7	11.1	11.6	4.4%	0.2%	12.2	12.7	13.3	4.5%	0.2%
Education and Training Authority	0.0	–	–	–	-100.0%	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–	–	–
Provinces and municipalities											
Provincial agencies and funds											
Current	6.5	7.1	6.8	9.8	14.8%	0.2%	9.6	10.0	10.4	2.0%	0.2%
Vehicle licences	6.5	7.1	6.8	9.8	14.8%	0.2%	9.6	10.0	10.4	2.0%	0.2%
Provincial revenue funds											
Current	0.9	0.3	–	–	-100.0%	–	–	–	–	–	–
Vehicle licences	0.9	0.3	–	–	-100.0%	–	–	–	–	–	–

Personnel information

Table 22.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Medium-term expenditure estimate																	
		Actual			Revised estimate														
			2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29
Administration			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	6 081	237	6 225	3 203.8	0.5	5 953	3 347.0	0.6	5 949	3 540.4	0.6	6 024	3 784.8	0.6	5 768	3 858.4	0.7	-1.0%	100.0%
1 – 6	1 658	29	1 984	806.9	0.4	1 667	720.3	0.4	1 678	761.6	0.5	1 776	870.7	0.5	1 539	794.7	0.5	-2.6%	28.1%
7 – 10	3 822	4	3 051	1 767.1	0.6	3 046	1 877.6	0.6	3 002	1 951.1	0.6	2 978	2 041.7	0.7	2 958	2 144.2	0.7	-1.0%	50.4%
11 – 12	385	7	331	335.2	1.0	331	356.9	1.1	331	375.1	1.1	331	395.5	1.2	331	417.3	1.3	–	5.6%
13 – 16	213	6	190	279.6	1.5	236	374.8	1.6	255	435.0	1.7	256	459.4	1.8	256	484.7	1.9	2.7%	4.3%
Other	3	191	669	15.1	0.0	673	17.4	0.0	683	17.6	0.0	683	17.6	0.0	683	17.6	0.0	0.5%	11.5%

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

2. Rand million.

Programme 2: Incarceration

Programme purpose

Provide for safe and secure conditions of detention consistent with maintaining the human dignity of inmates. Administer, profile and consider offenders for release or placement into the system of community corrections.

Objectives

- Enhance safety and security in correctional centres and remand detention facilities over the medium term by:
 - reducing the percentage of escapes by 0.001 per cent per year
 - reducing the percentage of inmates injured because of reported assaults by 0.01 per cent per year
 - maintaining the percentage of confirmed unnatural deaths in correctional facilities at 0.033 per cent.
- Provide facilities that contribute to humane incarceration by maintaining overcrowding at or below 50 per cent per year over the medium term.
- Provide an effective and efficient remand detention system consistent with human rights in a safe and secure environment over the medium term by:
 - increasing the percentage of remand detainees who are subjected to continuous risk assessment by 1 per cent per year
 - submitting all court referrals of remand detainees who qualify for bail review in terms of the Criminal Procedure Act (1997)
 - submitting all court referrals of remand detainees who qualify for length of detention review in terms of section 49G of the Correctional Services Act (1998)
 - increasing the target for offender profiles approved for placement by correctional supervision and parole boards by 2 per cent.

Subprogrammes

- Security Operations* funds activities aimed at providing safe and secure conditions for inmates, consistent with human dignity.
- Facilities* provides physical infrastructure that supports safe custody, humane conditions and the provision of correctional and development programmes, care and general administration.
- Remand Detention* ensures an effective and efficient remand detention system consistent with human rights in a safe and secure environment.

- *Offender Management* funds administrative activities and operations for correctional services that create an environment that supports the rehabilitation and safety of offenders. This subprogramme also funds the activities of correctional supervision and parole boards and ensures that eligible offenders are considered for parole through cases submitted by case management committees.
- *Judicial Inspectorate for Correctional Services* transfers funds to the Judicial Inspectorate for Correctional Services, an oversight body established to ensure the protection of inmates' rights and monitor conditions within correctional facilities in terms of the Correctional Services Act (1998).

Expenditure trends and estimates

Table 22.8 Incarceration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Security Operations	8 554.0	9 001.9	9 202.3	9 714.6	4.3%	54.4%	10 192.0	10 894.7	10 634.2	3.1%	56.2%
Facilities	4 175.0	3 889.3	4 637.9	4 483.9	2.4%	25.6%	4 316.9	3 753.3	4 249.3	-1.8%	21.8%
Remand Detention	767.7	812.4	822.2	879.6	4.6%	4.9%	950.8	993.9	1 038.5	5.7%	5.3%
Offender Management	2 237.5	2 347.2	2 405.6	2 723.3	6.8%	14.5%	2 862.0	3 014.9	3 152.3	5.0%	16.0%
Judicial Inspectorate for Correctional Services	78.1	82.2	99.7	121.2	15.7%	0.6%	129.8	135.4	139.6	4.8%	0.7%
Total	15 812.3	16 133.0	17 167.7	17 922.6	4.3%	100.0%	18 451.5	18 792.3	19 213.9	2.3%	100.0%
Change to 2025 Budget estimate				–			(287.3)	(794.4)	(1 252.0)		
Economic classification											
Current payments	15 452.5	15 768.4	16 610.8	17 429.0	4.1%	97.4%	17 938.4	18 257.9	18 660.8	2.3%	97.2%
Compensation of employees	11 595.4	12 164.6	12 386.3	13 250.0	4.5%	73.7%	13 942.4	14 832.5	14 747.3	3.6%	77.1%
Goods and services	3 855.2	3 599.7	4 223.3	4 179.0	2.7%	23.7%	3 995.9	3 425.4	3 913.6	-2.2%	20.1%
of which:											
Agency and support/outsource services	1 062.4	780.5	966.3	1 096.2	1.1%	5.8%	751.4	15.6	35.2	-68.2%	1.4%
Fleet services (including government motor transport)	81.5	73.6	72.7	65.2	-7.1%	0.4%	71.2	83.9	87.7	10.4%	0.4%
Inventory: Fuel, oil and gas	81.9	90.9	36.9	52.3	-13.9%	0.4%	53.1	54.4	56.8	2.8%	0.3%
Consumable supplies	70.8	79.4	67.6	77.7	3.2%	0.4%	79.3	84.1	92.9	6.1%	0.5%
Operating leases	661.6	500.2	842.4	754.4	4.5%	4.1%	785.0	816.4	841.8	3.7%	4.3%
Property payments	1 699.4	1 802.5	1 972.4	1 932.7	4.4%	11.0%	2 033.5	2 131.5	2 552.4	9.7%	11.9%
Interest and rent on land	2.0	4.2	1.1	–	-100.0%	0.0%	–	–	–	–	–
Transfers and subsidies	80.6	95.8	202.0	251.1	46.1%	0.9%	260.8	272.4	282.8	4.0%	1.4%
Provinces and municipalities	0.0	0.0	0.0	–	-100.0%	0.0%	–	–	–	–	–
Departmental agencies and accounts	–	–	99.7	121.2	–	0.3%	129.8	135.4	139.6	4.8%	0.7%
Households	80.6	95.8	102.3	129.9	17.3%	0.6%	131.0	137.0	143.2	3.3%	0.7%
Payments for capital assets	279.2	268.8	354.9	242.5	-4.6%	1.7%	252.3	262.0	270.2	3.7%	1.4%
Buildings and other fixed structures	266.5	242.9	331.6	232.3	-4.5%	1.6%	241.6	251.3	259.1	3.7%	1.3%
Machinery and equipment	12.2	25.0	23.1	8.1	-12.9%	0.1%	8.4	8.3	8.7	2.4%	0.0%
Biological assets	0.4	0.8	0.2	2.2	74.3%	0.0%	2.3	2.4	2.5	4.5%	0.0%
Software and other intangible assets	0.0	–	–	–	-100.0%	0.0%	–	–	–	–	–
Total	15 812.3	16 133.0	17 167.7	17 922.6	4.3%	100.0%	18 451.5	18 792.3	19 213.9	2.3%	100.0%
Proportion of total programme expenditure to vote expenditure	59.8%	59.3%	60.4%	61.3%	–	–	59.6%	59.0%	58.5%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	44.7	54.9	62.1	85.4	24.1%	0.4%	86.7	90.7	94.7	3.5%	0.5%
Employee social benefits	44.7	54.9	62.1	85.4	24.1%	0.4%	86.7	90.7	94.7	3.5%	0.5%
Other transfers to households											
Current	35.9	40.9	40.2	44.5	7.4%	0.2%	44.3	46.3	48.5	2.9%	0.2%
Other transfers to households	–	–	0.0	–	–	–	–	–	–	–	–
Offender gratuity	35.9	40.9	40.1	44.5	7.4%	0.2%	44.3	46.3	48.5	2.9%	0.2%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	–	–	99.7	121.2	–	0.3%	129.8	135.4	139.6	4.8%	0.7%
Judicial Inspectorate for Correctional Services	–	–	99.7	121.2	–	0.3%	129.8	135.4	139.6	4.8%	0.7%
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.0	0.0	–	-100.0%	–	–	–	–	–	–
Vehicle licences	0.0	0.0	0.0	–	-100.0%	–	–	–	–	–	–

Personnel information

Table 22.9 Incarceration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29					
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	2025/26 - 2028/29	2026/27 - 2028/29			
Incarceration			24 908	12 386.3	0.5	24 993	13 250.0	0.5	24 986	13 942.4	0.6	25 059	14 832.5	0.6	23 791	14 747.3	0.6	-1.6%	100.0%
Salary level	27 339	109																	
1 – 6	13 510	2	15 539	6 607.5	0.4	15 538	7 033.6	0.5	15 535	7 398.9	0.5	15 338	7 701.1	0.5	15 155	8 116.6	0.5	-0.8%	62.3%
7 – 10	13 740	–	8 256	5 667.3	0.7	8 342	6 097.9	0.7	8 323	6 400.6	0.8	8 580	6 963.2	0.8	7 495	6 453.1	0.9	-3.5%	33.0%
11 – 12	81	–	72	83.2	1.2	72	88.6	1.2	67	86.7	1.3	80	109.1	1.4	80	115.1	1.4	3.6%	0.3%
13 – 16	6	–	9	12.3	1.4	9	13.0	1.4	23	36.8	1.6	23	38.6	1.7	23	40.7	1.8	36.7%	0.1%
Other	2	107	1 032	16.0	0.0	1 032	16.9	0.0	1 038	19.5	0.0	1 038	20.6	0.0	1 038	21.7	0.0	0.2%	4.2%

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

2. Rand million.

Programme 3: Rehabilitation

Programme purpose

Provide offenders with needs-based programmes and interventions to facilitate their rehabilitation and enable their social reintegration.

Objectives

- Improve access to rehabilitation and developmental interventions over the medium term by increasing:
 - the percentage of sentenced offenders with correctional sentence plans who complete correctional programmes from 98 per cent in 2025/26 to 100 per cent in 2027/28 and 2028/29
 - the percentage of offenders completing long occupational skills programmes from 85 per cent in 2025/26 to 87 per cent in 2028/29
 - the percentage of offenders completing short occupational skills programmes from 80 per cent in 2025/26 to 84 per cent in 2028/29
 - the percentage of offenders completing subjects in technical and vocational education and training college programmes from 63 per cent in 2025/26 to 65 per cent in 2028/29
 - the percentage of offenders completing further education and training from 75 per cent in 2025/26 to 77 per cent in 2028/29
 - the percentage of offenders completing adult education and training levels 1-4 from 67 per cent in 2025/26 to 77 per cent in 2028/29
 - the pass rate of offenders who write the grade 12 national senior certificate examinations by 1 per cent each year, from 87 per cent in 2025/26 to 90 per cent in 2028/29.
- Enhance self-sufficiency and sustainability over the medium term by:
 - maintaining 75 per cent of offenders working on departmental farms
 - maintaining 80 per cent of offenders working in production workshops.
- Enhance the social functioning and reintegration of offenders into communities by increasing the percentage of:
 - offenders, parolees and probationers receiving social work services from 78 per cent in 2025/26 to 82 per cent in 2028/29
 - inmates receiving spiritual care services from 60 per cent in 2025/26 to 66 per cent in 2028/29
 - inmates receiving psychological care services from 24 per cent in 2025/26 to 27 per cent in 2028/29.

Subprogrammes

- *Correctional Programmes* provides needs-based correctional programmes that target offending behaviour based on the correctional sentence plans of offenders. The aim of this subprogramme is to raise awareness, provide information and develop life skills.
- *Offender Development* provides offenders with needs-based programmes and interventions to facilitate their rehabilitation and personal development.
- *Psychological, Social and Spiritual Care Services* manages and ensures the rendering of needs-based services to inmates and people under correctional supervision. The aim of this subprogramme is to improve the psychosocial health and personal wellbeing of inmates and assist offenders with their rehabilitation and reintegration into communities.

Expenditure trends and estimates

Table 22.10 Rehabilitation 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Correctional Programmes	431.7	436.3	451.3	449.1	1.3%	19.8%	499.6	532.3	557.8	7.5%	20.8%
Offender Development	1 130.5	1 280.9	1 146.7	1 195.1	1.9%	53.2%	1 279.6	1 362.9	1 423.4	6.0%	53.2%
Psychological, Social and Spiritual Services	582.2	601.8	634.6	589.6	0.4%	27.0%	622.2	664.1	694.6	5.6%	25.9%
Total	2 144.4	2 319.0	2 232.5	2 233.8	1.4%	100.0%	2 401.4	2 559.3	2 675.9	6.2%	100.0%
Change to 2025 Budget estimate				–			56.6	108.3	114.8		
Economic classification											
Current payments	2 107.0	2 254.2	2 197.7	2 211.2	1.6%	98.2%	2 376.5	2 534.3	2 649.9	6.2%	99.0%
Compensation of employees	1 596.7	1 659.2	1 742.2	1 712.6	2.4%	75.1%	1 844.5	1 958.9	2 048.0	6.1%	76.6%
Goods and services	510.4	594.6	455.5	498.6	-0.8%	23.1%	532.0	575.3	601.9	6.5%	22.4%
of which:											
Inventory: Clothing material and accessories	64.1	82.4	40.6	53.3	-6.0%	2.7%	55.8	58.2	60.8	4.5%	2.3%
Inventory: Farming supplies	254.7	310.3	262.3	251.1	-0.5%	12.1%	263.6	287.5	300.4	6.2%	11.2%
Inventory: Fuel, oil and gas	18.3	12.9	10.9	16.4	-3.7%	0.7%	17.9	18.9	19.8	6.5%	0.7%
Inventory: Materials and supplies	34.6	38.5	25.5	37.3	2.6%	1.5%	42.7	45.1	47.1	8.1%	1.8%
Consumable supplies	22.9	48.9	21.7	31.6	11.3%	1.4%	30.4	35.2	36.8	5.2%	1.3%
Travel and subsistence	31.8	26.2	18.1	25.6	-6.9%	1.1%	28.6	30.8	32.1	7.9%	1.2%
Interest and rent on land	–	0.4	–	–	–	0.0%	–	–	–	–	–
Transfers and subsidies	6.1	6.9	6.5	1.6	-36.2%	0.2%	1.6	1.7	1.8	3.5%	0.1%
Households	6.1	6.9	6.5	1.6	-36.2%	0.2%	1.6	1.7	1.8	3.5%	0.1%
Payments for capital assets	31.3	57.9	28.3	21.1	-12.4%	1.6%	23.3	23.3	24.3	4.8%	0.9%
Buildings and other fixed structures	–	0.5	1.7	–	–	0.0%	–	–	–	–	–
Machinery and equipment	28.8	53.1	25.5	19.6	-12.1%	1.4%	20.9	22.6	23.5	6.2%	0.9%
Biological assets	2.5	4.4	1.1	1.5	-16.2%	0.1%	2.4	0.8	0.8	-18.5%	0.1%
Total	2 144.4	2 319.0	2 232.5	2 233.8	1.4%	100.0%	2 401.4	2 559.3	2 675.9	6.2%	100.0%
Proportion of total programme expenditure to vote expenditure	8.1%	8.5%	7.9%	7.6%	–	–	7.8%	8.0%	8.1%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	6.1	6.7	6.2	1.6	-36.1%	0.2%	1.6	1.7	1.8	3.5%	0.1%
Employee social benefits	6.1	6.7	6.2	1.6	-36.1%	0.2%	1.6	1.7	1.8	3.5%	0.1%
Other transfers to households											
Current	0.0	0.2	0.4	–	-100.0%	–	–	–	–	–	–
Other transfers to households	0.0	0.2	0.4	–	-100.0%	–	–	–	–	–	–

Personnel information

Table 22.11 Rehabilitation personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual		Revised estimate		Medium-term expenditure estimate												
			2024/25		2025/26		2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29					
Rehabilitation			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	2 255	1 422	4 046	1 742.2	0.4	2 551	1 712.6	0.7	2 600	1 844.5	0.7	2 649	1 958.9	0.7	2 629	2 048.0	0.8	1.0%	100.0%
1 – 6	354	1	722	294.5	0.4	684	294.3	0.4	696	316.7	0.5	705	338.1	0.5	705	356.9	0.5	1.0%	26.7%
7 – 10	1 566	–	1 749	1 162.5	0.7	1 637	1 165.5	0.7	1 653	1 242.1	0.8	1 689	1 321.2	0.8	1 668	1 381.2	0.8	0.6%	63.6%
11 – 12	327	23	170	169.5	1.0	137	145.2	1.1	137	152.9	1.1	137	160.9	1.2	137	169.8	1.2	–	5.2%
13 – 16	6	–	6	8.1	1.3	–	–	–	14	23.2	1.7	14	24.4	1.7	14	25.7	1.8	–	0.5%
Other	2	1 398	1 398	107.6	0.1	92	107.6	1.2	100	109.6	1.1	104	114.3	1.1	104	114.3	1.1	4.2%	3.9%

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

2. Rand million.

Programme 4: Care

Programme purpose

Provide needs-based care services for the personal wellbeing of all inmates in the department's custody.

Objectives

- Maintain the health and personal wellbeing of inmates over the medium term by ensuring that:
 - the viral load suppression rate of HIV-positive offenders increases by 1 per cent per year, from 96 per cent in 2025/26 to 99 per cent in 2028/29
 - the pulmonary cure rate of TB-positive offenders is maintained at 96 per cent in 2025/26 and increases to 97 per cent in 2027/28 and 2028/29
 - all inmates 18 years and older are screened for early detection and provided with treatment to reduce morbidities and mortalities related to diabetes and hypertension.
- Ensure that inmates with special dietary needs are catered for over the medium term by providing prescribed therapeutic diets for all inmates diagnosed with medical conditions, as outlined in the therapeutic diet manual.

Subprogrammes

- *Nutritional Services* provides inmates with appropriate nutritional services during their incarceration.
- *Health and Hygiene Services* ensures that inmates are provided with appropriate access to health care and hygiene services.

Expenditure trends and estimates

Table 22.12 Care expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million												
Nutritional Services	1 363.1	1 496.6	1 518.3	1 287.0	-1.9%	54.1%		1 349.0	1 456.6	1 546.0	6.3%	49.5%
Health and Hygiene Services	1 148.2	1 174.2	1 187.8	1 300.1	4.2%	45.9%		1 382.2	1 484.8	1 568.1	6.4%	50.5%
Total	2 511.3	2 670.8	2 706.1	2 587.1	1.0%	100.0%		2 731.2	2 941.4	3 114.1	6.4%	100.0%
Change to 2025 Budget estimate				–				29.1	118.3	164.2		

Table 22.12 Care expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	2 497.9	2 661.5	2 691.9	2 573.1	1.0%	99.5%	2 718.4	2 930.4	3 102.5	6.4%	99.6%
Compensation of employees	1 028.9	1 056.9	1 087.6	1 123.8	3.0%	41.0%	1 184.7	1 266.4	1 317.8	5.5%	42.9%
Goods and services	1 468.7	1 604.6	1 604.3	1 449.3	-0.4%	58.5%	1 533.7	1 664.1	1 784.7	7.2%	56.7%
of which:						—					—
Laboratory services	24.1	24.7	21.6	32.2	10.2%	1.0%	41.0	45.4	47.5	13.8%	1.5%
Agency and support/outsourced services	115.1	119.9	113.0	145.3	8.1%	4.7%	157.7	162.3	190.7	9.5%	5.8%
Inventory: Food and food supplies	1 048.1	1 178.6	1 187.9	944.4	-3.4%	41.6%	986.5	1 074.2	1 146.4	6.7%	36.5%
Inventory: Medicine	39.4	50.2	52.5	82.0	27.6%	2.1%	92.4	102.0	106.7	9.2%	3.4%
Inventory: Other supplies	14.3	22.9	22.1	41.1	42.3%	1.0%	43.3	45.3	47.5	4.9%	1.5%
Consumable supplies	136.7	134.5	139.0	101.5	-9.4%	4.9%	107.3	115.3	120.6	5.9%	3.9%
Interest and rent on land	0.3	—	0.0	—	-100.0%	0.0%	—	—	—	—	—
Transfers and subsidies	5.8	3.9	5.9	4.4	-8.9%	0.2%	4.5	4.7	4.9	4.4%	0.2%
Provinces and municipalities	—	0.0	0.0	—	—	0.0%	—	—	—	—	—
Households	5.8	3.9	5.9	4.4	-8.9%	0.2%	4.5	4.7	4.9	4.4%	0.2%
Payments for capital assets	7.7	5.4	8.3	9.6	7.9%	0.3%	8.3	6.3	6.6	-11.8%	0.2%
Machinery and equipment	7.7	5.4	8.3	9.6	7.9%	0.3%	8.3	6.3	6.6	-11.8%	0.2%
Total	2 511.3	2 670.8	2 706.1	2 587.1	1.0%	100.0%	2 731.2	2 941.4	3 114.1	6.4%	100.0%
Proportion of total programme expenditure to vote expenditure	9.5%	9.8%	9.5%	8.9%	—	—	8.8%	9.2%	9.5%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	5.0	3.9	5.9	4.4	-4.7%	0.2%	4.5	4.7	4.9	4.4%	0.2%
Employee social benefits	5.0	3.9	5.9	4.4	-4.7%	0.2%	4.5	4.7	4.9	4.4%	0.2%
Other transfers to households											
Current	0.7	0.0	—	—	-100.0%	—	—	—	—	—	—
Other transfers to households	0.7	0.0	—	—	-100.0%	—	—	—	—	—	—
Provinces and municipalities											
Provincial agencies and funds											
Current	—	0.0	0.0	—	—	—	—	—	—	—	—
Vehicle licences	—	0.0	0.0	—	—	—	—	—	—	—	—

Personnel information

Table 22.13 Care personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)					
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate												
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29			
Care			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost							
Salary level			1 907	64	1 926	1 087.6	0.6	1 865	1 123.8	0.6	1 873	1 184.7	0.6	1 897	1 266.4	0.7	1 875	1 317.8	0.7	0.2%	100.0%
1 – 6			407	–	486	179.1	0.4	480	188.3	0.4	479	197.6	0.4	476	206.6	0.4	476	218.0	0.5	-0.3%	25.4%
7 – 10			1 365	–	1 226	737.1	0.6	1 166	751.1	0.6	1 177	798.1	0.7	1 202	860.2	0.7	1 180	891.3	0.8	0.4%	63.1%
11 – 12			130	64	149	129.9	0.9	154	142.7	0.9	153	150.9	1.0	155	161.5	1.0	155	170.4	1.1	0.3%	8.2%
13 – 16			2	–	2	3.4	1.7	2	3.6	1.8	–	–	–	–	–	–	–	–	–	-100.0%	–
Other			3	–	63	38.1	0.6	63	38.1	0.6	63	38.1	0.6	63	38.1	0.6	63	38.1	0.6	–	3.3%

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

2. Rand million.

Programme 5: Social Reintegration

Programme purpose

Provide effective supervision for offenders placed under the system of community corrections and facilitate their social reintegration into communities.

Objectives

- Improve the effectiveness of the parole system over the medium term by:
 - ensuring that 97 per cent of parolees and probationers comply with their conditions and that they have not been revoked
 - increasing the number of victims participating in restorative justice programmes from 14 238 in 2025/26 to 15 778 in 2028/29
 - increasing the number of offenders, parolees and probationers participating in restorative justice programmes from 4 767 in 2026/27 to 6 100 in 2028/29
 - increasing the number of economic opportunities facilitated for offenders, parolees and probationers from 523 in 2026/27 to 722 in 2028/29
 - increasing the number of victims who benefit from socioeconomic support from 594 in 2026/27 to 658 in 2028/29
 - increasing the number of parolees and probationers participating in community initiatives from 13 133 in 2026/27 to 13 911 in 2028/29.

Subprogrammes

- *Supervision* provides effective supervision for offenders placed under correctional and parole supervision to enhance public safety.
- *Community Reintegration* provides and facilitates support systems for the reintegration of offenders into society.
- *Office Accommodation: Community Corrections* funds the provision of 234 community corrections offices (including satellite offices and service points) to enhance community reintegration.

Expenditure trends and estimates

Table 22.14 Social Reintegration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million											
Supervision	1 038.4	1 070.5	1 106.7	1 106.6	2.1%	90.1%	1 135.7	1 177.5	1 230.3	3.6%	89.3%
Community Reintegration	97.7	47.5	43.4	88.1	-3.4%	5.8%	80.0	84.6	88.7	0.2%	6.4%
Office Accommodation: Community Corrections	57.1	49.1	40.1	51.6	-3.3%	4.1%	53.9	56.4	58.9	4.5%	4.3%
Total	1 193.1	1 167.1	1 190.2	1 246.3	1.5%	100.0%	1 269.6	1 318.4	1 378.0	3.4%	100.0%
Change to 2025 Budget estimate				–			(13.1)	(13.0)	(13.3)		
Economic classification											
Current payments	1 184.9	1 156.5	1 178.4	1 237.9	1.5%	99.2%	1 260.9	1 309.4	1 368.5	3.4%	99.3%
Compensation of employees	1 013.1	970.8	1 006.2	1 085.3	2.3%	85.0%	1 123.9	1 175.6	1 228.7	4.2%	89.0%
Goods and services	171.7	185.4	172.2	152.6	-3.9%	14.2%	137.0	133.8	139.8	-2.9%	10.4%
of which:											
Communication	10.0	10.9	10.8	12.2	6.6%	0.9%	12.4	13.2	13.8	4.4%	1.0%
Agency and support/outsourced services	0.7	1.0	0.4	1.9	38.2%	0.1%	1.7	2.1	2.2	6.7%	0.2%
Fleet services (including government motor transport)	45.0	43.0	39.9	41.1	-2.9%	3.5%	43.6	44.8	46.8	4.4%	3.4%
Consumables: Stationery, printing and office supplies	2.3	1.6	1.7	3.1	10.3%	0.2%	2.9	3.0	3.1	–	0.2%
Operating leases	101.5	119.4	114.0	84.4	-6.0%	8.7%	65.8	59.4	62.1	-9.7%	4.7%
Travel and subsistence	7.2	4.3	2.0	5.3	-9.6%	0.4%	5.5	5.8	6.1	4.4%	0.4%
Interest and rent on land	0.1	0.3	–	–	-100.0%	0.0%	–	–	–	–	–
Transfers and subsidies	5.9	7.7	9.4	6.3	2.4%	0.6%	6.6	6.9	7.2	4.6%	0.5%
Households	5.9	7.7	9.4	6.3	2.4%	0.6%	6.6	6.9	7.2	4.6%	0.5%
Payments for capital assets	2.4	2.9	2.4	2.1	-4.5%	0.2%	2.1	2.2	2.3	3.3%	0.2%
Machinery and equipment	2.4	2.9	2.4	2.1	-4.5%	0.2%	2.1	2.2	2.3	3.3%	0.2%
Total	1 193.1	1 167.1	1 190.2	1 246.3	1.5%	100.0%	1 269.6	1 318.4	1 378.0	3.4%	100.0%
Proportion of total programme expenditure to vote expenditure	4.5%	4.3%	4.2%	4.3%	–	–	4.1%	4.1%	4.2%	–	–

Table 22.14 Social Reintegration expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	5.9	7.7	9.4	6.3	2.4%	0.6%	6.6	6.9	7.2	4.6%	0.5%
Employee social benefits	5.9	7.7	9.4	6.3	2.4%	0.6%	6.6	6.9	7.2	4.6%	0.5%

Personnel information

Table 22.15 Social Reintegration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)				
Number of funded posts	Number of posts additional to the establishment		Actual		Revised estimate		Medium-term expenditure estimate													
			2024/25			2025/26			2026/27			2027/28					2028/29		2025/26 - 2028/29	2026/27 - 2028/29
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			Number	Cost	Unit cost	
Social Reintegration			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	2 057	188	2 143	1 006.2	0.5	2 034	1 085.3	0.5	1 948	1 123.9	0.6	1 972	1 175.6	0.6	1 944	1 228.7	0.6	-1.5%	100.0%	
1 – 6	812	50	824	325.5	0.4	816	343.0	0.4	739	348.3	0.5	763	357.8	0.5	763	378.8	0.5	-2.2%	38.6%	
7 – 10	1 219	–	1 159	654.7	0.6	1 197	714.6	0.6	1 187	746.6	0.6	1 187	787.1	0.7	1 158	817.6	0.7	-1.1%	60.2%	
11 – 12	23	–	20	23.1	1.2	20	24.6	1.2	20	25.9	1.3	20	27.3	1.4	20	28.8	1.4	–	1.0%	
13 – 16	3	–	2	2.9	1.4	2	3.0	1.5	2	3.2	1.6	2	3.4	1.7	2	3.5	1.8	–	0.1%	
Other	–	138	138	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	

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

2. Rand million.

Judicial Inspectorate for Correctional Services

Budget summary

	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
R million						
MTEF allocation						
Administration	56.5	0.3	0.4	57.2	62.0	62.0
Inspections and Compliance Monitoring	23.1	—	—	23.1	23.2	25.0
Regional Coordination and Oversight	49.5	—	—	49.5	50.2	52.7
Total expenditure estimates	129.1	0.3	0.4	129.8	135.4	139.6
Executive authority	Minister of Correctional Services					
Accounting officer	Chief Executive Officer of the Inspectorate					
Website	www.jics.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.

Department purpose

Inspect, monitor and report on the treatment of inmates and the conditions of correctional centres.

Mandate

The Judicial Inspectorate for Correctional Services functions as an oversight entity aimed at safeguarding the rights of inmates and observing conditions within correctional facilities. The inspectorate's mandate is derived from the Correctional Services Act (1998), which grants it power to carry out inspections, oversee treatment and provide reports on detention conditions in correctional centres; and ensure adherence to national and international standards, protect human rights and report on the status of correctional facilities to Parliament and the Minister of Correctional Services to foster accountability and transparency in the correctional system. The inspectorate was officially designated as a national government component on 1 April 2024.

Selected performance indicators

Table 1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of correctional facilities inspected on the conditions and treatment of inmates per year	Inspections and Compliance Monitoring	Improved governance and performance of public entities	— ¹	— ¹	150	150	150	160	160
Percentage of investigations mandated within 7 days of notification per year	Inspections and Compliance Monitoring		— ¹	— ¹	— ¹	80%	80%	85%	90%
Percentage of complaints received and processed per year	Inspections and Compliance Monitoring		— ¹	— ¹	100% 913	70%	70%	70%	70%
Percentage of reported unnatural deaths in correctional facilities received and processed per year	Inspections and Compliance Monitoring	An ethical, capable and professional public service	— ¹	— ¹	100% 503	100%	100%	100%	100%
Percentage of reported natural deaths in correctional facilities received and processed per year	Inspections and Compliance Monitoring		— ¹	— ¹	100% 134	100%	100%	100%	100%
Percentage of instructions issued to the state attorney per year	Inspections and Compliance Monitoring	A reformed, integrated and modernised criminal justice system	— ¹	— ¹	— ¹	— ¹	80%	80%	80%

1. No historical data available.

Expenditure overview

To support effective monitoring and ensure the humane treatment of inmates, the inspectorate will focus on improving the skills of its personnel through targeted training and upskilling initiatives informed by structured skills needs analyses to identify gaps between existing and required job-related competencies. This is expected to enable it to increase the number of correctional facilities it inspects to determine the conditions in correctional facilities and the treatment of inmates per year from 150 in 2025/26 to 160 in 2027/28 and 2028/29,

and increase the percentage of investigations mandated within 7 days of notification per year from 80 per cent to 90 per cent over the same period. These activities are funded through the *Inspections and Compliance Monitoring* programme, which is allocated R71.3 million over the next 3 years, representing an estimated 17.6 per cent of total projected expenditure.

Expenditure is expected to increase at an average annual rate of 4.8 per cent, from R121.2 million in 2025/26 to R139.6 million in 2028/29, with compensation of employees constituting an estimated 66.3 per cent (R268.6 million) of the inspectorate's total budget over the MTEF period. Spending on goods and services to support travel and subsistence, materials for inspections, and investigative and legal services required to address offenders' complaints and manage legal matters is expected to amount to 33.2 per cent (R134.3 million) of total expenditure over the period ahead.

Expenditure trends and estimates

Table 2 Expenditure trends by programme and economic classification¹

Programmes										
1. Administration										
2. Inspections and Compliance Monitoring										
3. Regional Coordination and Oversight										
Programme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29
Programme 1	–	–	51.2	59.2	0.0%	50.0%	57.2	62.0	62.0	1.6%
Programme 2	–	–	14.4	18.8	0.0%	15.0%	23.1	23.2	25.0	10.0%
Programme 3	–	–	34.1	43.2	0.0%	35.0%	49.5	50.2	52.7	6.8%
Subtotal	–	–	99.7	121.2	0.0%	100.0%	129.8	135.4	139.6	4.8%
Total	–	–	99.7	121.2	0.0%	100.0%	129.8	135.4	139.6	4.8%
Change to 2025				–			(0.2)	(0.5)	(2.4)	
Budget estimate										
Economic classification										
Current payments	–	–	99.1	116.6	0.0%	97.7%	129.1	134.7	138.9	6.0%
Compensation of employees	–	–	67.0	82.6	0.0%	67.7%	86.0	89.9	92.7	3.9%
Goods and services ¹	–	–	32.1	34.1	0.0%	30.0%	43.1	44.9	46.3	10.7%
of which:										
Audit costs: External	–	–	2.2	2.6	0.0%	2.2%	2.7	2.8	2.9	3.7%
Computer services	–	–	9.0	6.9	0.0%	7.2%	10.8	12.5	12.8	23.0%
Fleet services (including government motor transport)	–	–	0.9	1.1	0.0%	0.9%	1.2	2.6	1.1	0.5%
Operating leases	–	–	7.1	8.1	0.0%	6.9%	8.5	9.2	9.4	5.0%
Property payments	–	–	3.4	3.9	0.0%	3.3%	7.7	8.1	8.3	28.3%
Travel and subsistence	–	–	5.0	6.1	0.0%	5.0%	7.2	5.1	6.0	-0.7%
Transfers and subsidies¹	–	–	0.3	0.3	0.0%	0.3%	0.3	0.3	0.3	0.8%
Provinces and municipalities	–	–	0.0	0.0	0.0%	0.0%	0.0	0.0	0.0	3.2%
Households	–	–	0.3	0.3	0.0%	0.3%	0.3	0.3	0.3	0.6%
Payments for capital assets	–	–	0.3	4.2	0.0%	2.0%	0.4	0.4	0.4	-55.2%
Machinery and equipment	–	–	0.3	4.2	0.0%	2.0%	0.4	0.4	0.4	-55.2%
Total	–	–	99.7	121.2	0.0%	100.0%	129.8	135.4	139.6	4.8%

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 Transfers and subsidies trends and estimates

	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average: Expenditure/ Total (%)
R thousand	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29
Households										
Social benefits										
Current	–	–	260	308	–	93.9%	301	305	314	0.6%
Employee social benefits	–	–	260	308	–	93.9%	301	305	314	0.6%
Provinces and municipalities										
Provincial agencies and funds										
Current	–	–	17	20	–	6.1%	21	22	22	3.2%
Vehicle licenses	–	–	17	20	–	6.1%	21	22	22	3.2%
Total	–	–	277	328	–	100.0%	322	327	336	0.8%

Personnel information

Table 4 Personnel numbers and cost by salary level and programme¹

Programmes																			
1. Administration																			
2. Inspections and Compliance Monitoring																			
3. Regional Coordination and Oversight																			
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
Judicial Inspectorate for Correctional Services			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	247	1	253	67.0	0.3	313	82.6	0.3	337	86.0	0.3	336	89.9	0.3	334	92.7	0.3	2.2%	100.0%
1 – 6	36	–	36	9.4	0.3	42	12.1	0.3	31	9.5	0.3	32	10.2	0.3	30	10.2	0.3	-10.7%	9.3%
7 – 10	46	–	51	25.0	0.5	50	25.9	0.5	49	26.3	0.5	47	26.7	0.6	44	26.3	0.6	-4.3%	13.9%
11 – 12	7	1	8	7.2	0.9	11	10.2	0.9	11	10.0	1.0	11	10.6	1.0	11	11.2	1.1	-1.5%	3.1%
13 – 16	5	–	5	6.8	1.4	6	8.5	1.4	6	8.5	1.5	6	8.9	1.6	6	9.4	1.7	-1.9%	1.7%
Other	153	–	153	18.6	0.1	204	25.8	0.1	241	31.7	0.1	241	33.4	0.1	244	35.6	0.1	6.2%	71.9%
Programme	247	1	253	67.0	0.3	313	82.6	0.3	337	86.0	0.3	336	89.9	0.3	334	92.7	0.3	2.2%	100.0%
Programme 1	42	1	48	24.9	0.5	51	28.8	0.6	31	21.1	0.7	30	21.6	0.7	28	22.2	0.8	-17.8%	8.9%
Programme 2	22	–	22	11.8	0.5	28	15.4	0.5	35	19.9	0.6	35	20.6	0.6	34	21.3	0.6	5.9%	10.3%
Programme 3	183	–	183	30.3	0.2	234	38.4	0.2	271	45.0	0.2	271	47.6	0.2	272	49.2	0.2	5.2%	80.8%

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

2. Rand million.

Departmental receipts

Table 5 Departmental receipts by economic classification

Audited outcome				Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
2022/23	2023/24	2024/25	2025/26					2026/27	2027/28	2028/29		
R thousand						2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	–	–	9	23	9	–	100.0%	9	9	9	–	100.0%
Sales of goods and services produced by department	–	–	9	23	9	–	100.0%	9	9	9	–	100.0%
Sales by market establishments	–	–	9	–	9	–	100.0%	9	9	9	–	100.0%
of which:						–						–
Rental parking (covered and open)	–	–	2	–	2	–	22.2%	2	2	2	–	22.2%
Private security (domestic services)	–	–	1	–	1	–	11.1%	1	1	1	–	11.1%
Private security (consolidated departmental debt)	–	–	6	–	6	–	66.7%	6	6	6	–	66.7%
Other sales	–	–	–	23	–	–	–	–	–	–	–	–
of which:						–						–
Sale of goods and services produced by the department	–	–	–	23	–	–	–	–	–	–	–	–
Interest	–	–	–	–	–	–	–	–	–	–	–	–
Total	–	–	9	23	9	–	100.0%	9	9	9	–	100.0%

Programme 1: Administration

Programme purpose

Provide strategic leadership, management and support to the inspectorate.

Expenditure trends and estimates

Table 6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Management	–	–	14.8	17.1	–	28.8%	9.0	9.3	9.4	-18.0%	15.3%
Human resources	–	–	16.6	19.2	–	32.4%	23.5	24.9	25.5	10.0%	40.8%
Finance	–	–	7.5	11.2	–	16.9%	9.2	11.0	9.7	-4.5%	16.5%
Information technology	–	–	10.3	9.4	–	17.8%	12.3	14.5	14.8	16.5%	23.0%
Strategic management	–	–	2.1	2.4	–	4.0%	3.3	2.4	2.5	1.7%	4.5%
Total	–	–	51.2	59.2	–	100.0%	57.2	62.0	62.0	1.6%	100.0%
Change to 2025 Budget estimate				–			(8.2)	(7.8)	(11.0)		
Economic classification											
Current payments	–	–	50.6	55.0	–	95.6%	56.5	61.3	61.3	3.7%	98.8%
Compensation of employees	–	–	24.9	28.8	–	48.7%	21.1	21.6	22.2	-8.3%	35.8%
Goods and services	–	–	25.7	26.2	–	47.0%	35.4	39.7	39.1	14.3%	63.0%
of which:						–					–
Audit costs: External	–	–	2.2	2.6	–	4.4%	2.7	2.8	2.9	3.7%	4.6%
Computer services	–	–	9.0	6.9	–	14.3%	10.8	12.5	12.8	23.0%	19.9%
Fleet services (including government motor transport)	–	–	0.3	0.3	–	0.5%	0.4	1.8	0.3	-1.0%	1.4%
Operating leases	–	–	7.1	8.1	–	13.8%	8.5	9.2	9.4	5.0%	15.0%
Property payments	–	–	3.4	3.9	–	6.6%	7.7	8.1	8.3	28.3%	13.3%
Travel and subsistence	–	–	2.0	2.3	–	3.8%	2.2	2.6	2.7	5.9%	4.2%
Transfers and subsidies	–	–	0.3	0.3	–	0.5%	0.3	0.3	0.3	0.8%	0.5%
Provinces and municipalities	–	–	0.0	0.0	–	0.0%	0.0	0.0	0.0	3.2%	0.0%
Households	–	–	0.3	0.3	–	0.5%	0.3	0.3	0.3	0.6%	0.5%
Payments for capital assets	–	–	0.3	3.9	–	3.8%	0.4	0.4	0.4	-54.0%	0.6%
Machinery and equipment	–	–	0.3	3.9	–	3.8%	0.4	0.4	0.4	-54.0%	0.6%
Total	–	–	51.2	59.2	–	100.0%	57.2	62.0	62.0	1.6%	100.0%
Proportion of total programme expenditure to vote expenditure	0.0%	0.0%	51.4%	48.8%	–	–	44.0%	45.8%	44.4%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	–	–	0.3	0.3	–	0.5%	0.3	0.3	0.3	0.6%	0.5%
Employee social benefits	–	–	0.3	0.3	–	0.5%	0.3	0.3	0.3	0.6%	0.5%
Provinces and municipalities											
Provincial agencies and funds											
Current	–	–	0.0	0.0	–	–	0.0	0.0	0.0	3.2%	0.0%
Vehicle licenses	–	–	0.0	0.0	–	–	0.0	0.0	0.0	3.2%	0.0%

Personnel information

Table 7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment															Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
Administration			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	42	1	48	24.9	0.5	51	28.8	0.6	31	21.1	0.7	30	21.6	0.7	28	22.2	0.8	-17.8%	100.0%
1 – 6	22	–	22	6.0	0.3	24	7.1	0.3	11	3.6	0.3	11	3.7	0.3	9	3.3	0.4	-27.6%	34.8%
7 – 10	14	–	19	10.3	0.5	18	10.4	0.6	13	7.7	0.6	12	7.5	0.6	12	7.9	0.7	-12.4%	41.3%
11 – 12	3	1	4	4.1	1.0	5	5.2	1.0	4	3.9	1.1	4	4.1	1.2	4	4.3	1.2	-11.2%	11.7%
13 – 16	3	–	3	4.6	1.5	4	6.1	1.5	4	6.0	1.6	4	6.3	1.7	4	6.6	1.8	-2.8%	12.2%

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

2. Rand million.

Programme 2: Inspections and Compliance Monitoring

Programme purpose

Manage and administer complaints and mandatory reports, and ensure that inspections and investigations are conducted timeously.

Objectives

- Increase the number of inspections from 150 in 2025/26 to 160 in 2028/29 to ensure an acceptable standard of living conditions in correctional facilities by:
 - conducting physical inspections in centres, as informed by the inspectorate's national inspection plan
 - improving the treatment of inmates by inspecting correctional facilities and submitting reports to relevant stakeholders
 - mandating investigations in line with section 95D of the Correctional Services Act (1998) within 7 days of a request to investigate is received or the inspectorate becomes aware of an incident that warrants investigation
 - ensuring effective oversight by conducting investigations on the treatment of inmates and conditions in correctional facilities.
- Ensure independent oversight of correctional facilities over the medium term by ensuring that all complaints are analysed and reported, and that feedback is provided by Independent Correctional Centre Visitors who consult with inmates and heads of centres. These visitors should provide a record of the consultation and other relevant documents, and visitors committee coordinating officers obtain all necessary documents at centres where this is not possible.
- Uphold inmates' rights to safe correctional facilities by ensuring that all reports of unnatural and natural deaths are processed over the MTEF period.

Subprogramme

- *Legal and Special Operations* conducts and manages inspections, investigations, complaints and mandatory reports to uphold the dignity of inmates through independent, proactive and responsive oversight.

Expenditure trends and estimates

Table 8 Inspections and Compliance Monitoring expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome				Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29		
R million					2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Legal and Special Operations	–	–	14.4	18.8	–	100.0%	23.1	23.2	25.0	10.0%	100.0%
Total	–	–	14.4	18.8	–	100.0%	23.1	23.2	25.0	10.0%	100.0%
Change to 2025				–			3.1	2.7	3.6		
Budget estimate											

Table 8 Inspections and Compliance Monitoring expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	–	–	14.4	18.8	–	100.0%	23.1	23.2	25.0	10.0%	100.0%
Compensation of employees	–	–	11.8	15.4	–	82.0%	19.9	20.6	21.3	11.5%	86.8%
Goods and services	–	–	2.6	3.4	–	18.0%	3.2	2.5	3.7	2.7%	13.2%
of which:						–					–
Communication	–	–	0.1	0.1	–	0.6%	0.1	0.1	0.1	-9.1%	0.4%
Consultants: Business and advisory services	–	–	0.6	0.8	–	4.2%	–	0.0	0.9	3.7%	1.3%
Legal services	–	–	0.8	1.1	–	5.6%	1.1	0.9	1.2	3.8%	4.5%
Fleet services (including government motor transport)	–	–	0.2	0.2	–	1.2%	0.3	0.3	0.3	8.0%	1.1%
Consumables: Stationery, printing and office supplies	–	–	0.1	0.1	–	0.4%	0.1	0.1	0.1	4.7%	0.3%
Travel and subsistence	–	–	0.6	0.8	–	4.3%	1.6	1.0	1.0	9.3%	5.1%
Total	–	–	14.4	18.8	–	100.0%	23.1	23.2	25.0	10.0%	100.0%
Proportion of total programme expenditure to vote expenditure			14.4%	15.5%	–	–	17.8%	17.1%	17.9%	–	–

Personnel information

Table 9 Inspections and Compliance Monitoring personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate							
			2024/25			2025/26			2026/27		2027/28		2028/29			
Inspections and Compliance Monitoring			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	22	—	22	11.8	0.5	28	15.4	0.5	35	19.9	0.6	35	20.6	0.6	5.9%	100.0%
1 – 6	4	—	4	1.2	0.3	7	2.4	0.3	9	3.2	0.3	9	3.4	0.4	8.3%	27.2%
7 – 10	14	—	14	6.2	0.4	16	7.4	0.5	20	9.9	0.5	19	10.1	0.5	4.6%	55.4%
11 – 12	2	—	2	1.6	0.8	3	2.5	0.8	4	3.5	0.9	4	3.7	0.9	10.1%	11.6%
13 – 16	1	—	1	1.1	1.1	1	1.2	1.2	1	1.3	1.3	1	1.3	1.3	—	2.9%
Other	1	—	1	1.7	1.7	1	1.8	1.8	1	1.9	1.9	1	2.0	2.0	—	2.9%

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

2. Rand million.

Programme 3: Regional Coordination and Oversight

Programme purpose

Manage and coordinate the functions and activities of regions to ensure effective oversight.

Objectives

- Improve independent oversight of correctional facilities over the medium term by ensuring:
 - the effective management, supervision and control of Independent Correctional Centre Visitors
 - that 148 visitor committee meetings are conducted annually.

Subprogramme

- Operations* enhances the management, control and supervision of independent correctional centre visitors through the effective and efficient management of operational, human resource and financial matters; provides operational support to independent correctional centre visitors; monitors compliance with section 94 of the Correctional Services Act (1998), as amended, through visitors committee meetings; and promotes public interest and involvement in corrections.

Expenditure trends and estimates

Table 10 Regional Coordination and Oversight expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Operations	–	–	34.1	43.2	–	100.0%	49.5	50.2	52.7	6.8%	100.0%
Total	–	–	34.1	43.2	–	100.0%	49.5	50.2	52.7	6.8%	100.0%
Change to 2025 Budget estimate				–			4.8	4.6	5.0		
Economic classification											
Current payments	–	–	34.1	42.9	–	99.6%	49.5	50.2	52.7	7.1%	100.0%
Compensation of employees	–	–	30.3	38.4	–	88.8%	45.0	47.6	49.2	8.6%	93.0%
Goods and services	–	–	3.8	4.5	–	10.8%	4.6	2.6	3.5	-8.3%	7.0%
of which:						–					–
Advertising	–	–	0.1	0.1	–	0.3%	0.1	0.1	0.1	1.8%	0.2%
Catering: Departmental activities	–	–	0.0	0.0	–	0.1%	0.1	0.0	0.0	4.3%	0.1%
Communication	–	–	0.1	0.2	–	0.4%	0.2	0.2	0.2	8.4%	0.4%
Fleet services (including government motor transport)	–	–	0.5	0.6	–	1.4%	0.5	0.5	0.6	-1.8%	1.1%
Consumables: Stationery, printing and office supplies	–	–	0.2	0.2	–	0.5%	0.2	0.2	0.2	-0.7%	0.4%
Travel and subsistence	–	–	2.4	3.1	–	7.2%	3.4	1.5	2.3	-9.4%	4.7%
Payments for capital assets	–	–	–	0.3	–	0.4%	–	–	–	-100.0%	–
Machinery and equipment	–	–	–	0.3	–	0.4%	–	–	–	-100.0%	–
Total	–	–	34.1	43.2	–	100.0%	49.5	50.2	52.7	6.8%	100.0%
Proportion of total programme expenditure to vote expenditure			34.2%	35.7%	–	–	38.2%	37.1%	37.7%	–	–

Personnel information

Table 11 Regional Coordination and Oversight personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026						Number and cost ² of personnel posts filled/planned for on funded establishment											Average growth rate (%)	Average: Salary level/ Total (%)	
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29					2025/26 - 2028/29
Regional Coordination and Oversight		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	183	–	183	30.3	0.2	234	38.4	0.2	271	45.0	0.2	271	47.6	0.2	272	49.2	0.2	5.2%	100.0%
1 – 6	10	–	10	2.2	0.2	11	2.6	0.2	11	2.7	0.2	12	3.1	0.3	12	3.2	0.3	2.1%	4.2%
7 – 10	18	–	18	8.5	0.5	16	8.1	0.5	16	8.6	0.5	16	9.1	0.6	13	8.1	0.6	-5.8%	5.6%
11 – 12	2	–	2	1.6	0.8	3	2.5	0.8	3	2.6	0.9	3	2.8	0.9	3	2.9	1.0	–	1.1%
13 – 16	1	–	1	1.1	1.1	1	1.2	1.2	1	1.3	1.3	1	1.3	1.3	1	1.4	1.4	–	0.4%
Other	152	–	152	16.9	0.1	203	23.9	0.1	240	29.8	0.1	240	31.4	0.1	243	33.5	0.1	6.2%	88.7%

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

2. Rand million.

Defence

Budget summary

	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
R million						
MTEF allocation						
Administration	5 954.1	142.2	42.6	6 138.8	6 319.6	6 514.5
Force Employment	4 039.6	242.5	103.5	4 385.7	4 368.0	4 453.5
Landward Defence	17 928.4	796.3	35.0	18 759.8	19 637.2	20 235.9
Air Defence	6 144.0	1 356.6	68.9	7 569.5	7 935.3	8 175.7
Maritime Defence	3 820.3	1 240.2	16.3	5 076.8	5 294.9	5 469.1
Military Health Support	6 321.2	38.2	44.3	6 403.7	6 764.2	7 029.9
Defence Intelligence	886.3	340.1	10.3	1 236.7	1 285.0	1 317.6
General Support	5 994.2	1 577.3	463.2	8 034.7	8 274.1	8 558.2
Total expenditure estimates	51 088.2	5 733.4	784.1	57 605.7	59 878.2	61 754.4

Executive authority Minister of Defence and Military Veterans

Accounting officer Secretary for Defence

Website www.dod.mil.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

Defend and protect the Republic of South Africa, its territorial integrity and its people, in accordance with the Constitution and the principles of international law regulating the use of force.

Mandate

The Department of Defence derives its mandate from section 200 of the Constitution; the Defence Act (2002), as amended by the Defence Amendment Act (2010); the 1996 White Paper on Defence; and the 2015 South African Defence Review. The department is required to provide, enable, manage, prepare and employ defence capabilities in line with South Africa's needs.

Selected performance indicators

Table 23.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of reserve force person days per year	Administration	Enhanced peace and security in Africa	2 818 497	3 257 162	3 664 429	1 997 872	2 619 960	2 619 960	2 620 695
Percentage compliance with the Southern African Development Community standby force pledge per year	Force Employment		88% (28/32)	79% (25.4/32)	85% (27.3/32)	100%	100%	100%	100%
Percentage compliance with number of external operations conducted per year	Force Employment		67% (2/3)	75% (2.3/3)	75% (2.3/3)	100%	100%	100%	100%
Percentage compliance with number of internal operations conducted per year	Force Employment	Effective border security	100% (4)	100% (4)	100% (4)	100%	100%	100%	100%
Number of planned joint, interdepartmental, interagency and multinational military exercises conducted per year	Force Employment	Enhanced peace and security in Africa	4	1	1	3	3	3	2
Number of landward sub-units deployed on border safeguarding per year	Force Employment	Effective border security	15	15	15	15	15	15	15
Number of maritime coastal patrols conducted per year	Force Employment	Enhanced peace and security in Africa	2	3	4	4	4	4	4
Number of hours flown per year	Air Defence	Effective border security	12 059	6 904	6 210	12 000	12 000	12 000	12 000
Number of hours at sea per year	Maritime Defence		2 770	2 641	3 717	8 000	8 000	8 000	8 000

Expenditure overview

Over the medium term, the department will continue to protect the sovereignty of South Africa and its territorial integrity through internal and external operations. This entails, among others, prioritising border safeguarding and supporting the South African Police Service, maintaining navy defence systems and the air force's fighter capability.

Expenditure is expected to increase at an average annual rate of 1.5 per cent, from R59.1 billion in 2025/26 to R61.8 billion in 2028/29. This moderate increase is due to a sharp decrease in spending in the *Regional Security* subprogramme in the *Force Employment* programme because of the phased withdrawal of South African National Defence Force troops deployed in the eastern Democratic Republic of the Congo through Operation Thiba. As the department's work is labour-intensive, spending on compensation of employees accounts for an estimated 65.7 per cent (R117.7 billion) of total expenditure over the period ahead.

To ease the pressure on the department's personnel budget, over the next 3 years, it will continue to manage commuted overtime within the South African Military Health Service by ensuring that it does not exceed 30 per cent of each employee's total annual salary package and allow natural attrition to ensure that total personnel numbers do not exceed an average strength of 74 000. To further manage personnel costs, the department plans to exit 227 eligible personnel hired in terms of the Public Service Act (1994) by the end of 2026/27 through the government-wide early retirement programme, which allows retirement without penalties on pension benefits. The department is set to receive an additional R76.1 million in 2026/27 in its budget for transfers to households to make provision for early retirement and voluntary exit programmes.

Guarding South Africa's borders and supporting the police

To safeguard the integrity of South Africa's borders, the department will continue to prioritise the acquisition of vehicles and technology that will serve as a force multiplier. This approach is expected to increase the range of the borderline under protection and help prevent illegal border crossings, smuggling and other activities that could compromise national security. The department will also continue to support the South African Police Service to address internal security challenges, including the protection of critical government infrastructure and national key points, and operations related to illegal mining, public unrest and the 2026 local government elections. These activities are carried out through allocations amounting to R4.2 billion over the next 3 years in the *Support to the People* subprogramme in the *Force Employment* programme. An amount of R255 million over the medium term is allocated in the *Landward Defence* programme to procure uniforms for South African National Defence Force members.

Maintaining navy defence systems and the air force's fighter capability

During the period ahead, the department will continue to combat maritime threats, including maritime crime and piracy, terrorism, illegal fishing, the smuggling of contraband, the illegal dumping of toxic waste, and uncontrolled migration at sea. The South African Navy plans to conduct maritime border patrols and combat piracy particularly in the Mozambique Channel through the deployment of surface (frigates), sub-surface (submarines) and offshore patrol vessels to keep South Africa's maritime space safe and support the execution of the Southern African Development Community's maritime security strategy. A total of R1.6 billion is allocated over medium term period for the maintenance of these vessels, mainly in the *Maritime Defence* programme. The department aims to maintain the number of hours at sea at 8 000 in each year over the MTEF period to align performance with the available budget. The *Maritime Combat Capability* subprogramme in the *Maritime Defence* programme has a budget of R3.7 billion over the medium term to carry out these activities.

In consultation with the department, National Treasury conducted a detailed baseline analysis of the department's budget in 2025/26 and identified the need to improve efficiency in the management of travel and subsistence. In response, an estimated R338.5 million is to be reprioritised over the next 3 years from goods and services across all programmes. These funds will be directed towards the *Maritime Defence* programme to strengthen the maritime reaction squadron, a specialised unit of the South African Navy responsible for providing combat-ready amphibious, diving and small-boat capabilities for peacekeeping and humanitarian operations, and for the procurement of South African Navy ammunition.

An additional R1.4 billion is allocated over the MTEF period in the *Air Defence* programme for the maintenance of the South African Air Force's fighter capability. These funds are expected to ensure that 12 000 hours are flown each year over the medium term, thereby strengthening the fighter fleet's readiness for urgent internal and external deployments.

Expenditure trends and estimates

Table 23.2 Vote expenditure trends by programme and economic classification¹

Programmes													
1. Administration													
2. Force Employment													
3. Landward Defence													
4. Air Defence													
5. Maritime Defence													
6. Military Health Support													
7. Defence Intelligence													
8. General Support													
Programme							Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome				Adjusted appropriation				Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29		
Programme 1	9 481.4	5 389.3	5 852.2	5 839.9	-14.9%	11.5%	6 138.8	6 319.6	6 514.5	3.7%	10.6%		
Programme 2	5 012.4	5 308.0	7 279.1	6 561.0	9.4%	10.5%	4 385.7	4 368.0	4 453.5	-12.1%	7.4%		
Programme 3	17 732.0	18 902.5	19 384.9	19 176.0	2.6%	32.5%	18 759.8	19 637.2	20 235.9	1.8%	32.7%		
Programme 4	6 763.5	7 770.4	6 715.7	7 247.9	2.3%	12.3%	7 569.5	7 935.3	8 175.7	4.1%	13.2%		
Programme 5	4 662.6	4 377.3	4 527.1	5 011.9	2.4%	8.0%	5 076.8	5 294.9	5 469.1	3.0%	8.8%		
Programme 6	5 979.6	6 032.3	6 029.5	6 342.8	2.0%	10.5%	6 403.7	6 764.2	7 029.9	3.5%	11.3%		
Programme 7	1 114.0	1 183.9	1 372.6	1 192.6	2.3%	2.1%	1 236.7	1 285.0	1 317.6	3.4%	2.1%		
Programme 8	7 261.3	6 898.2	6 833.0	7 700.1	2.0%	12.4%	8 034.7	8 274.1	8 558.2	3.6%	13.9%		
Subtotal	58 006.9	55 861.9	57 994.1	59 072.2	0.6%	99.9%	57 605.7	59 878.2	61 754.4	1.5%	100.0%		
Direct charge against the National Revenue Fund	204.7	—	—	—	-100.0%	0.1%	—	—	—	0.0%	0.0%		
Payment to Denel in terms of section 70 of the Public Finance Management Act (1999)	204.7	—	—	—	-100.0%	0.1%	—	—	—	0.0%	0.0%		
Total	58 211.6	55 861.9	57 994.1	59 072.2	0.5%	100.0%	57 605.7	59 878.2	61 754.4	1.5%	100.0%		
Change to 2025 Budget estimate				—			834.8	696.0	(84.6)				
Economic classification													
Current payments	47 201.1	47 320.5	51 222.9	50 563.1	2.3%	84.9%	51 088.2	53 117.9	54 610.7	2.6%	88.6%		
Compensation of employees	34 660.6	35 307.1	37 654.7	36 703.1	1.9%	62.4%	37 744.7	39 357.4	40 580.6	3.4%	65.7%		
Goods and services ¹	12 540.4	12 013.4	13 568.2	13 860.0	3.4%	22.5%	13 343.5	13 760.5	14 030.1	0.4%	22.9%		
of which:													
Computer services	854.9	735.1	740.8	1 042.6	6.8%	1.5%	1 168.0	1 145.4	1 154.9	3.5%	1.9%		
Contractors	1 377.1	1 180.3	1 201.1	1 709.6	7.5%	2.4%	1 542.7	1 511.7	1 386.4	-6.7%	2.5%		
Inventory: Food and food supplies	1 537.8	1 644.8	1 992.4	1 598.1	1.3%	2.9%	1 418.8	1 736.7	1 802.5	4.1%	2.8%		
Operating leases	1 966.5	1 343.0	1 695.6	1 221.6	-14.7%	2.7%	1 291.7	1 338.6	1 377.5	4.1%	2.2%		
Property payments	1 361.8	1 532.0	1 740.5	2 318.5	19.4%	3.0%	2 407.8	2 497.9	2 669.6	4.8%	4.2%		
Travel and subsistence	1 452.9	1 970.2	2 369.9	1 257.7	-4.7%	3.1%	1 006.5	1 053.0	1 054.7	-5.7%	1.7%		
Transfers and subsidies ¹	5 786.0	7 451.4	5 781.8	7 699.5	10.0%	11.6%	5 733.4	5 935.2	6 297.3	-6.5%	10.0%		
Provinces and municipalities	0.2	0.2	0.2	0.2	12.0%	0.0%	0.2	0.2	0.2	2.2%	0.0%		
Departmental agencies and accounts	2 800.2	3 605.3	2 919.5	5 088.5	22.0%	6.2%	3 889.2	4 080.1	4 350.7	-5.1%	6.9%		
Foreign governments and international organisations	133.4	77.6	755.0	487.0	54.0%	0.6%	—	—	—	-100.0%	0.0%		
Public corporations and private enterprises	1 478.9	1 446.4	1 401.4	1 454.0	-0.6%	2.5%	1 512.6	1 572.5	1 621.4	3.7%	2.6%		
Non-profit institutions	3.4	4.7	4.4	11.0	47.1%	0.0%	11.5	12.1	12.7	5.0%	0.0%		
Households	1 370.0	2 317.2	701.3	658.9	-21.7%	2.2%	319.9	270.3	312.3	-22.0%	0.5%		
Payments for capital assets	1 619.8	1 085.5	979.8	809.6	-20.6%	1.9%	784.1	825.1	846.3	1.5%	1.4%		
Buildings and other fixed structures	748.3	494.2	118.9	394.4	-19.2%	0.8%	382.9	383.4	389.3	-0.4%	0.6%		
Machinery and equipment	795.6	560.6	852.3	392.0	-21.0%	1.1%	371.7	414.6	429.0	3.0%	0.7%		
Specialised military assets	—	5.3	2.7	20.6	0.0%	0.0%	22.8	22.8	23.7	4.8%	0.0%		
Biological assets	—	0.6	—	0.1	0.0%	0.0%	4.2	1.8	1.8	135.1%	0.0%		
Software and other intangible assets	75.9	24.8	5.9	2.5	-68.0%	0.0%	2.4	2.5	2.5	-0.2%	0.0%		
Payments for financial assets	3 604.6	4.5	9.6	—	-100.0%	1.6%	—	—	—	0.0%	0.0%		
Total	58 211.6	55 861.9	57 994.1	59 072.2	0.5%	100.0%	57 605.7	59 878.2	61 754.4	1.5%	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 23.3 Vote transfers and subsidies trends and estimates

	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R thousand											
Households											
Social benefits											
Current	1 357 290	2 312 197	693 854	658 863	-21.4%	18.8%	319 911	270 348	312 297	-22.0%	5.0%
Employee social benefits	1 357 290	2 312 197	693 854	658 863	-21.4%	18.8%	243 837	270 348	312 297	-22.0%	4.6%
Early retirement and voluntary exit programmes	—	—	—	—	—	—	76 074	—	—	—	0.4%
Other transfers to households											
Current	12 695	5 012	7 448	—	-100.0%	0.1%	—	—	—	—	—
Claims against the state	12 695	5 012	7 448	—	-100.0%	0.1%	—	—	—	—	—
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	2 800 160	3 605 308	2 919 532	5 088 458	22.0%	53.9%	3 889 195	4 080 058	4 350 715	-5.1%	68.6%
Safety and Security Sector	31 917	30 578	32 626	29 801	-2.3%	0.5%	31 175	31 137	28 620	-1.3%	0.5%
Education and Training Authority	188	46 955	—	—	-100.0%	0.2%	—	—	—	—	—
Communication licences	—	—	8	—	—	—	—	—	—	—	—
Special defence account	2 762 055	3 521 775	2 880 897	5 044 854	22.2%	53.2%	3 844 020	4 034 471	4 311 175	-5.1%	67.8%
Castle Control Board	6 000	6 000	6 000	5 000	-5.9%	0.1%	4 000	4 000	—	-100.0%	0.0%
Departmental Agencies	—	—	1	—	—	—	—	—	—	—	—
Independent Communications Authority of South Africa	—	—	—	8 803	—	—	10 000	10 450	10 920	7.4%	0.2%
Provinces and municipalities											
Provincial agencies and funds											
Current	165	151	178	232	12.0%	—	235	244	248	2.2%	0.0%
Vehicle licences	165	151	178	232	12.0%	—	235	244	248	2.2%	0.0%
Non-profit institutions											
Current	3 446	4 709	4 363	10 979	47.1%	0.1%	11 462	12 075	12 716	5.0%	0.2%
Reserve Force Council	3 355	4 635	4 250	10 829	47.8%	0.1%	11 262	11 825	12 416	4.7%	0.2%
St John Ambulance Brigade	91	74	113	150	18.1%	—	200	250	300	26.0%	0.0%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	1 478 572	1 446 262	1 400 168	1 453 974	-0.6%	21.6%	1 512 639	1 572 524	1 621 369	3.7%	26.2%
Claims against the state	67	—	40	—	-100.0%	—	—	—	—	—	—
Communication licences	4	11	10 354	112	203.7%	—	46	48	50	-23.6%	0.0%
Armaments Corporation of South Africa	1 478 501	1 446 251	1 389 774	1 453 862	-0.6%	21.6%	1 512 593	1 572 476	1 621 319	3.7%	26.2%
Other transfers to private enterprises											
Current	283	103	1 232	—	-100.0%	—	—	—	—	—	—
Claims against the state	283	103	1 232	—	-100.0%	—	—	—	—	—	—
Foreign governments and international organisations											
Current	133 421	77 628	755 004	487 000	54.0%	5.4%	—	—	—	-100.0%	—
Southern African Development Community Secretariat	133 421	77 628	755 004	487 000	54.0%	5.4%	—	—	—	-100.0%	—
Total	5 786 032	7 451 370	5 781 779	7 699 506	10.0%	100.0%	5 733 442	5 935 249	6 297 345	-6.5%	100.0%

Personnel information

Table 23.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																	
1. Administration																	
2. Force Employment																	
3. Landward Defence																	
4. Air Defence																	
5. Maritime Defence																	
6. Military Health Support																	
7. Defence Intelligence																	
8. General Support																	
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)	
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate								
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Defence			70 924	—	68 408 37 654.7 0.6	70 872 36 703.1 0.5	74 004 37 744.7 0.5	74 951 39 357.4 0.5	74 932 40 580.6 0.5	1.9%	100.0%						
Salary level	70 924	—	68 408 37 654.7 0.6	70 872 36 703.1 0.5	74 004 37 744.7 0.5	74 951 39 357.4 0.5	74 932 40 580.6 0.5	1.9%	100.0%								
1 – 6	43 231	—	42 426 14 962.0 0.4	44 651 15 451.0 0.3	46 668 16 251.7 0.3	47 495 16 932.0 0.4	47 451 17 594.3 0.4	2.0%	63.3%								
7 – 10	25 119	—	23 632 14 381.1 0.6	23 730 14 434.6 0.6	24 698 15 001.0 0.6	24 816 15 344.0 0.6	24 831 15 727.0 0.6	1.5%	33.2%								
11 – 12	1 990	—	1 813 2 021.1 1.1	1 936 2 158.4 1.1	2 035 2 272.1 1.1	2 038 2 318.8 1.1	2 048 2 391.4 1.2	1.9%	2.7%								
13 – 16	581	—	534 987.7 1.8	552 1 020.5 1.8	600 1 098.2 1.8	600 1 101.6 1.8	599 1 113.5 1.9	2.8%	0.8%								
Other	3	—	3 5 302.8 1 767.6	3 3 638.6 1 212.9	3 3 121.8 1 040.6	3 3 661.1 1 220.4	3 3 754.5 1 251.5	-0.0%	0.0%								
Programme	70 924	—	68 408 37 654.7 0.6	70 872 36 703.1 0.5	74 004 37 744.7 0.5	74 951 39 357.4 0.5	74 932 40 580.6 0.5	1.9%	100.0%								
Programme 1	4 021	—	3 316 2 113.5 0.6	3 405 2 371.9 0.7	4 046 2 491.1 0.6	4 085 2 609.2 0.6	4 083 2 693.6 0.7	6.2%	5.5%								
Programme 2	2 355	—	1 973 3 671.6 1.9	1 957 3 387.5 1.7	2 291 2 866.3 1.3	2 292 2 858.0 1.2	2 292 2 913.3 1.3	5.4%	3.1%								
Programme 3	35 105	—	35 152 16 412.3 0.5	36 609 15 064.3 0.4	37 298 15 766.1 0.4	37 801 16 504.0 0.4	37 665 17 035.4 0.5	1.0%	50.4%								
Programme 4	9 095	—	8 710 4 425.1 0.5	9 039 4 531.3 0.5	9 321 4 742.4 0.5	9 521 4 959.9 0.5	9 565 5 115.7 0.5	1.9%	12.7%								
Programme 5	5 988	—	5 700 2 737.9 0.5	6 039 2 811.0 0.5	6 228 2 940.0 0.5	6 328 3 076.9 0.5	6 383 3 175.4 0.5	1.9%	8.5%								
Programme 6	6 861	—	6 735 4 413.9 0.7	6 910 4 466.5 0.6	7 120 4 669.8 0.7	7 198 4 882.1 0.7	7 211 5 036.8 0.7	1.4%	9.6%								
Programme 7	1 057	—	999 834.9 0.8	854 707.2 0.8	918 740.2 0.8	895 772.3 0.9	904 794.3 0.9	1.9%	1.2%								
Programme 8	6 442	—	5 823 3 045.6 0.5	6 059 3 363.4 0.6	6 781 3 528.8 0.5	6 831 3 694.9 0.5	6 829 3 816.1 0.6	4.1%	9.1%								

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

2. Rand million.

Departmental receipts

Table 23.5 Departmental receipts by economic classification

Audited outcome				Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
	2022/23	2023/24	2024/25	2025/26		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R thousand												
Departmental receipts	1 263 531	1 265 959	2 028 080	1 345 701	1 345 701	2.1%	100.0%	1 372 952	1 400 413	1 428 421	2.0%	100.0%
Sales of goods and services produced by department	498 112	570 239	532 026	504 922	504 922	0.5%	35.7%	523 510	533 981	544 660	2.6%	38.1%
Administrative fees of which:	9	7	8	31	31	51.0%	—	32	33	34	3.1%	—
Request for information: Receipt	9	7	8	31	31	51.0%	—	32	33	34	3.1%	—
Other sales of which:	498 103	570 232	532 018	504 891	504 891	0.5%	35.7%	523 478	533 948	544 626	2.6%	38.1%
Rental capital assets	—	142 135	154 437	114 256	114 256	—	7.0%	116 541	118 872	121 249	2.0%	8.5%
Sale of goods	420 414	30 521	38 632	15 491	15 491	-66.7%	8.6%	15 800	16 116	16 438	2.0%	1.2%
Services rendered	77 689	397 576	338 949	375 144	375 144	69.0%	20.1%	391 137	398 960	406 939	2.7%	28.5%
Sales of scrap, waste, arms and other used current goods of which:	937	478	1 489	1 726	1 726	22.6%	0.1%	1 761	1 796	1 832	2.0%	0.1%
Sales: Scrap and waste	937	478	1 489	1 726	1 726	22.6%	0.1%	1 761	1 796	1 832	2.0%	0.1%
Transfers received	639 820	583 867	1 411 486	704 573	704 573	3.3%	56.6%	718 664	733 038	747 699	2.0%	52.3%
Fines, penalties and forfeits	1 178	1 730	1 260	1 491	1 491	8.2%	0.1%	1 521	1 551	1 582	2.0%	0.1%
Interest, dividends and rent on land	5 049	9 454	10 386	13 215	13 215	37.8%	0.6%	4 989	5 089	5 191	-26.8%	0.4%
Interest	5 049	9 454	10 386	13 215	13 215	37.8%	0.6%	4 989	5 089	5 191	-26.8%	0.4%
Sales of capital assets	18 408	7 564	25 253	33 948	33 948	22.6%	1.4%	34 966	35 666	36 379	2.3%	2.5%
Transactions in financial assets and liabilities	100 027	92 627	46 180	85 826	85 826	-5.0%	5.5%	87 541	89 292	91 078	2.0%	6.4%
Total	1 263 531	1 265 959	2 028 080	1 345 701	1 345 701	2.1%	100.0%	1 372 952	1 400 413	1 428 421	2.0%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 23.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Ministry	59.2	56.0	61.3	153.0	37.3%	1.2%	113.0	119.1	120.0	-7.8%	1.9%
Departmental Direction	39.7	33.8	35.8	54.6	11.2%	0.6%	60.1	62.8	64.6	5.8%	1.0%
Policy and Planning	115.7	138.7	148.1	163.4	12.2%	2.1%	171.3	178.6	184.1	4.1%	2.8%
Financial Services	396.1	401.0	402.8	498.6	8.0%	6.4%	598.0	546.1	562.7	4.1%	9.0%
Human Resources Support Services	1 045.2	1 047.6	1 069.1	1 065.4	0.6%	15.9%	1 118.5	1 167.1	1 202.8	4.1%	18.4%
Legal Services	391.3	375.9	379.9	426.2	2.9%	5.9%	443.4	463.9	479.5	4.0%	7.3%
Inspection and Audit Services	155.0	160.5	159.6	170.8	3.3%	2.4%	179.4	187.6	193.4	4.2%	3.0%
Acquisition Services and Management of Denel	3 494.6	91.8	90.9	103.6	-69.0%	14.2%	110.2	115.9	121.7	5.5%	1.8%
Communication Services	47.6	65.6	65.3	131.1	40.2%	1.2%	134.0	139.2	142.7	2.9%	2.2%
South African National Defence Force Command and Control	206.8	207.1	222.4	213.6	1.1%	3.2%	224.0	234.3	241.5	4.2%	3.7%
Religious Services	23.1	24.4	21.7	23.3	0.4%	0.3%	24.4	25.4	26.2	3.9%	0.4%
Defence Reserve Direction	27.2	36.8	32.7	42.3	15.9%	0.5%	44.2	46.1	47.6	4.1%	0.7%
Defence Foreign Relations	319.6	12.7	13.7	20.6	-59.9%	1.4%	21.6	22.5	23.2	4.0%	0.4%
Office Accommodation	3 160.3	2 737.5	3 148.9	2 773.4	-4.3%	44.5%	2 896.7	3 011.0	3 104.6	3.8%	47.5%
Total	9 481.4	5 389.3	5 852.2	5 839.9	-14.9%	100.0%	6 138.8	6 319.6	6 514.5	3.7%	100.0%
Change to 2025 Budget estimate				-			16.6	(81.8)	(174.3)		
Economic classification											
Current payments	5 810.2	5 079.5	5 669.4	5 743.7	-0.4%	84.0%	5 954.1	6 214.2	6 404.2	3.7%	97.9%
Compensation of employees	2 231.9	1 997.2	2 113.5	2 371.9	2.0%	32.8%	2 491.1	2 609.2	2 693.6	4.3%	41.1%
Goods and services	3 578.3	3 082.3	3 555.9	3 371.8	-2.0%	51.2%	3 463.0	3 605.0	3 710.6	3.2%	56.8%
of which:											
Advertising	7.6	16.6	15.0	60.7	100.0%	0.4%	79.4	81.3	80.4	9.8%	1.3%
Computer services	60.8	62.5	64.9	89.4	13.7%	1.0%	89.1	96.0	98.4	3.3%	1.5%
Operating leases	1 946.2	1 299.7	1 597.9	1 166.8	-15.7%	22.6%	1 240.9	1 290.0	1 330.1	4.5%	20.3%
Property payments	1 278.3	1 444.6	1 557.7	1 637.6	8.6%	22.3%	1 678.2	1 741.9	1 799.6	3.2%	27.5%
Travel and subsistence	99.0	112.6	140.6	111.3	4.0%	1.7%	107.6	117.0	122.6	3.3%	1.8%
Operating payments	30.2	7.9	6.8	90.9	44.4%	0.5%	34.5	34.6	30.1	-30.8%	0.5%
Transfers and subsidies	172.8	259.2	114.4	61.0	-29.3%	2.3%	142.2	67.8	68.7	4.0%	1.5%
Provinces and municipalities	0.1	0.1	0.1	0.1	1.5%	0.0%	0.1	0.1	0.1	5.6%	0.0%
Departmental agencies and accounts	31.9	30.6	32.6	29.8	-2.3%	0.5%	31.2	31.1	28.6	-1.3%	0.5%
Public corporations and private enterprises	0.0	9.7	0.9	0.0	58.7%	0.0%	0.0	0.0	0.0	71.0%	0.0%
Non-profit institutions	3.4	4.6	4.3	10.8	47.8%	0.1%	11.3	11.8	12.4	4.7%	0.2%
Households	137.5	214.2	76.6	20.3	-47.1%	1.7%	99.6	24.8	27.5	10.6%	0.8%
Payments for capital assets	103.6	50.0	68.3	35.1	-30.3%	1.0%	42.6	37.6	41.7	5.9%	0.6%
Buildings and other fixed structures	26.7	0.3	0.3	0.6	-72.0%	0.1%	1.5	1.1	2.1	53.9%	0.0%
Machinery and equipment	69.9	49.5	68.0	32.9	-22.2%	0.8%	40.8	36.2	39.3	6.1%	0.6%
Software and other intangible assets	7.1	0.2	0.1	1.6	-38.8%	0.0%	0.3	0.3	0.3	-45.4%	0.0%
Payments for financial assets	3 394.8	0.5	0.0	-	-100.0%	12.8%	-	-	-	-	-
Total	9 481.4	5 389.3	5 852.2	5 839.9	-14.9%	100.0%	6 138.8	6 319.6	6 514.5	3.7%	100.0%
Proportion of total programme expenditure to vote expenditure	16.3%	9.6%	10.1%	9.9%	-	-	10.7%	10.6%	10.5%	-	-

Table 23.6 Administration expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	137.5	213.7	76.4	20.3	-47.1%	1.7%	99.6	24.8	27.5	10.6%	0.8%
Employee social benefits	137.5	213.7	76.4	20.3	-47.1%	1.7%	23.6	24.8	27.5	10.6%	0.4%
Early retirement and voluntary exit programmes	–	–	–	–	–	–	76.1	–	–	–	0.4%
Other transfers to households											
Current	–	0.5	0.2	–	–	–	–	–	–	–	–
Claims against the state	–	0.5	0.2	–	–	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	31.9	30.6	32.6	29.8	-2.3%	0.5%	31.2	31.1	28.6	-1.3%	0.5%
Safety and Security Sector	31.9	30.6	32.6	29.8	-2.3%	0.5%	31.2	31.1	28.6	-1.3%	0.5%
Education and Training Authority	–	–	0.0	–	–	–	–	–	–	–	–
Communication licences	–	–	–	–	–	–	–	–	–	–	–
Provinces and municipalities											
Provincial agencies and funds											
Current	0.1	0.1	0.1	0.1	1.5%	–	0.1	0.1	0.1	5.6%	0.0%
Vehicle licences	0.1	0.1	0.1	0.1	1.5%	–	0.1	0.1	0.1	5.6%	0.0%
Non-profit institutions											
Current	3.4	4.6	4.3	10.8	47.8%	0.1%	11.3	11.8	12.4	4.7%	0.2%
Reserve Force Council	3.4	4.6	4.3	10.8	47.8%	0.1%	11.3	11.8	12.4	4.7%	0.2%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	0.0	9.7	0.0	0.0	58.7%	–	0.0	0.0	0.0	71.0%	0.0%
Communication licences	0.0	0.0	0.0	0.0	58.7%	–	0.0	0.0	0.0	71.0%	0.0%
Armaments Corporation of South Africa	–	9.7	–	–	–	–	–	–	–	–	–
Other transfers to private enterprises											
Current	–	–	0.9	–	–	–	–	–	–	–	–
Claims against the state	–	–	0.9	–	–	–	–	–	–	–	–

Personnel information

Table 23.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate						2025/26 - 2028/29			2026/27 - 2028/29		
		2024/25			2025/26			2026/27		2027/28		2028/29							
Administration			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	4 021	–	3 316	2 113.5	0.6	3 405	2 371.9	0.7	4 046	2 491.1	0.6	4 085	2 609.2	0.6	4 083	2 693.6	0.7	6.2%	100.0%
1 – 6	1 592	–	1 231	430.7	0.3	1 257	439.0	0.3	1 618	559.8	0.3	1 595	580.5	0.4	1 596	581.5	0.4	8.3%	39.4%
7 – 10	1 858	–	1 611	994.5	0.6	1 655	1 027.5	0.6	1 836	1 139.1	0.6	1 897	1 209.1	0.6	1 891	1 205.3	0.6	4.5%	46.0%
11 – 12	439	–	369	429.7	1.2	384	446.9	1.2	457	531.6	1.2	458	556.2	1.2	460	558.5	1.2	6.2%	11.3%
13 – 16	129	–	102	153.9	1.5	106	161.0	1.5	132	202.9	1.5	132	204.4	1.5	133	206.2	1.6	7.9%	3.3%
Other	3	–	3	104.7	34.9	3	297.5	99.2	3	57.6	19.2	3	59.1	19.7	3	142.1	47.4	–	0.1%

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

2. Rand million.

Programme 2: Force Employment

Programme purpose

Provide and employ defence capabilities, including an operational capability, to successfully conduct all operations as well as joint, interdepartmental, interagency and multinational military exercises.

Objectives

- Ensure successful joint force employment by:
 - providing and employing a special operations capability in accordance with national requirements over the medium term
 - conducting 8 joint interdepartmental, interagency and multinational military force preparation exercises, excluding Special Forces exercises, over the medium term
 - conducting internal operations in the interest of protecting the territorial integrity and sovereignty of South Africa on an ongoing basis
 - supporting other government departments and complying with international obligations on an ongoing basis.

Subprogrammes

- *Strategic Direction* formulates and controls strategies, policies and plans for the employment of forces to promote peace, stability and security in the region and on the continent.
- *Operational Direction* provides operational direction to joint and multinational task forces and joint tactical headquarters through operational-level headquarters.
- *Special Operations* provides and employs a special operations capability within the approved Special Forces mandate for the South African National Defence Force.
- *Regional Security* provides for the external deployment of forces to support South Africa's commitment to regional, continental and global security.
- *Support to the People* provides for the internal deployment of forces to support the South African Police Service and other government departments. This includes safeguarding borders, helping during disasters, and conducting search and rescue missions.

Expenditure trends and estimates

Table 23.8 Force Employment expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Strategic Direction	199.5	199.3	204.0	199.4	–	3.3%	205.3	215.9	220.3	3.4%	4.9%
Operational Direction	446.9	431.4	406.2	527.2	5.7%	7.5%	515.9	529.2	546.0	1.2%	12.0%
Special Operations	1 099.6	1 111.2	1 140.6	1 232.6	3.9%	19.0%	1 302.2	1 345.2	1 378.1	3.8%	30.5%
Regional Security	1 956.7	2 214.4	3 704.1	3 312.6	19.2%	46.3%	923.7	911.0	889.4	-35.5%	20.6%
Support to the People	1 309.7	1 351.7	1 824.2	1 289.2	-0.5%	23.9%	1 438.7	1 366.7	1 419.8	3.3%	32.0%
Total	5 012.4	5 308.0	7 279.1	6 561.0	9.4%	100.0%	4 385.7	4 368.0	4 453.5	-12.1%	100.0%
Change to 2025 Budget estimate				–			(10.9)	(22.1)	(133.8)		

Table 23.8 Force Employment expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	4 103.2	4 546.6	5 915.4	5 070.8	7.3%	81.3%	4 039.6	4 011.5	4 090.3	-6.9%	91.9%
Compensation of employees	2 788.3	2 962.8	3 671.6	3 387.5	6.7%	53.0%	2 866.3	2 858.0	2 913.3	-4.9%	65.4%
Goods and services	1 314.9	1 583.8	2 243.9	1 683.3	8.6%	28.3%	1 173.3	1 153.6	1 177.0	-11.2%	26.5%
of which:						—					
Contractors	96.6	29.2	23.7	283.0	43.1%	1.8%	182.1	195.1	197.8	-11.2%	4.4%
Fleet services (including government motor transport)	19.5	21.3	27.6	71.2	54.0%	0.6%	77.4	84.1	88.1	7.4%	1.9%
Inventory: Food and food supplies	343.8	316.9	697.7	392.2	4.5%	7.2%	260.7	226.8	243.0	-14.8%	5.5%
Inventory: Fuel, oil and gas	104.9	104.3	118.6	181.7	20.1%	2.1%	107.2	116.2	119.9	-13.0%	2.6%
Travel and subsistence	302.0	371.9	599.2	299.0	-0.3%	6.5%	217.9	217.1	196.0	-13.1%	4.8%
Operating payments	291.4	619.1	620.0	173.7	-15.8%	7.1%	100.6	87.6	91.9	-19.1%	2.1%
Transfers and subsidies	760.2	691.3	1 164.9	1 382.5	22.1%	16.6%	242.5	249.1	253.4	-43.2%	5.6%
Provinces and municipalities	0.0	0.0	0.0	0.0	26.0%	0.0%	—	—	—	-100.0%	—
Departmental agencies and accounts	572.0	512.6	367.1	847.2	14.0%	9.5%	230.3	235.5	239.0	-34.4%	5.3%
Foreign governments and international organisations	133.4	77.6	755.0	487.0	54.0%	6.0%	—	—	—	-100.0%	—
Public corporations and private enterprises	9.7	—	10.2	0.1	-79.6%	0.1%	0.0	0.0	0.0	-45.9%	0.0%
Households	45.0	101.0	32.6	48.2	2.3%	0.9%	12.3	13.6	14.3	-33.2%	0.3%
Payments for capital assets	149.0	70.0	198.7	107.7	-10.2%	2.2%	103.5	107.3	109.8	0.6%	2.4%
Buildings and other fixed structures	7.3	6.9	27.0	17.8	34.7%	0.2%	16.5	18.5	20.5	4.8%	0.4%
Machinery and equipment	141.7	63.1	169.0	71.2	-20.5%	1.8%	67.4	68.4	68.1	-1.5%	1.5%
Specialised military assets	—	—	2.7	18.7	—	0.1%	19.6	20.4	21.2	4.2%	0.5%
Payments for financial assets	0.1	0.1	0.1	—	-100.0%	0.0%	—	—	—	—	—
Total	5 012.4	5 308.0	7 279.1	6 561.0	9.4%	100.0%	4 385.7	4 368.0	4 453.5	-12.1%	100.0%
Proportion of total programme expenditure to vote expenditure	8.6%	9.5%	12.6%	11.1%	—	—	7.6%	7.3%	7.2%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	44.6	100.7	31.1	48.2	2.6%	0.9%	12.3	13.6	14.3	-33.2%	0.3%
Employee social benefits	44.6	100.7	31.1	48.2	2.6%	0.9%	12.3	13.6	14.3	-33.2%	0.3%
Other transfers to households											
Current	0.4	0.3	1.5	—	-100.0%	—	—	—	—	—	—
Claims against the state	0.4	0.3	1.5	—	-100.0%	—	—	—	—	—	—
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	572.0	512.6	367.1	847.2	14.0%	9.5%	230.3	235.5	239.0	-34.4%	5.3%
Special defence account	572.0	512.6	367.1	847.2	14.0%	9.5%	230.3	235.5	239.0	-34.4%	5.3%
Departmental Agencies	—	—	0.0	—	—	—	—	—	—	—	—
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.0	0.0	0.0	26.0%	—	—	—	—	-100.0%	—
Vehicle licences	0.0	0.0	0.0	0.0	26.0%	—	—	—	—	-100.0%	—
Public corporations and private enterprises											
Other transfers to public corporations											
Current	9.7	—	10.2	0.1	-79.6%	0.1%	0.0	0.0	0.0	-45.9%	0.0%
Communication licences	—	—	10.2	0.1	—	—	0.0	0.0	0.0	-45.9%	0.0%
Armaments Corporation of South Africa	9.7	—	—	—	-100.0%	—	—	—	—	—	—
Foreign governments and international organisations											
Current	133.4	77.6	755.0	487.0	54.0%	6.0%	—	—	—	-100.0%	—
Southern African Development Community Secretariat	133.4	77.6	755.0	487.0	54.0%	6.0%	—	—	—	-100.0%	—

Personnel information

Table 23.9 Force Employment personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
Force Employment			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	2 355	–	1 973	3 671.6	1.9	1 957	3 387.5	1.7	2 291	2 866.3	1.3	2 292	2 858.0	1.2	2 292	2 913.3	1.3	5.4%	100.0%
1 – 6	1 267	–	1 024	428.3	0.4	989	407.6	0.4	1 213	492.7	0.4	1 215	493.2	0.4	1 217	505.6	0.4	7.2%	53.0%
7 – 10	1 010	–	881	571.5	0.6	894	579.7	0.6	999	645.0	0.6	999	653.2	0.7	997	665.7	0.7	3.7%	43.6%
11 – 12	61	–	52	56.9	1.1	57	62.4	1.1	62	67.8	1.1	61	66.9	1.1	61	72.8	1.2	2.3%	2.7%
13 – 16	17	–	16	22.5	1.4	17	23.8	1.4	17	24.1	1.4	17	24.7	1.5	17	25.5	1.5	–	0.7%
Other	–	–	–	2 592.4	–	–	2 314.0	–	–	1 636.8	–	–	1 620.1	–	–	1 643.8	–	–	–

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

2. Rand million.

Programme 3: Landward Defence

Programme purpose

Provide prepared and supported landward defence capabilities for the defence and protection of South Africa.

Objectives

- Defend and protect South Africa and its territory over the medium term by:
 - providing 1 infantry capability for external deployment and for internal safety and security, including border safeguarding, per year
 - exercising 1 tank and armoured car capability and providing 1 squadron for internal deployment per year
 - exercising 1 composite artillery capability and providing 1 battery for internal deployment per year
 - exercising 1 air defence artillery capability and providing 1 battery for internal deployment per year
 - providing 1 sustained composite engineer capability for external deployment and for internal safety and security, and exercising 1 field engineer capability per year
 - providing 1 signal capability for external deployment and for internal signal support, and exercising 1 composite signal capability per year.

Subprogrammes

- Strategic Direction* directs, orchestrates and controls the South African Army in achieving its mission to prepare and provide landward capabilities for the defence and protection of South Africa.
- Infantry Capability* provides combat-ready infantry capabilities through training, preparing, exercising and supporting mechanised, motorised, specialised and airborne infantry units.
- Armour Capability* provides combat-ready armour capabilities through training, preparing, exercising and supporting tank and armoured car units.
- Artillery Capability* provides combat-ready artillery capabilities through training, preparing, exercising and supporting composite and light artillery units.
- Air Defence Artillery Capability* provides combat-ready air defence artillery capabilities through training, preparing, exercising and supporting air defence artillery units.
- Engineering Capability* provides combat-ready engineering capabilities to ensure mobility and establish infrastructure during exercises and deployments through training, preparing, exercising and supporting field and construction engineer units.

- *Operational Intelligence* provides combat-ready operational intelligence capabilities to enable the successful planning and execution of operations through training, preparing, exercising and supporting intelligence units.
- *Command and Control Capability* provides combat-ready tactical command and control capabilities for integrated forces during force preparation and employment.
- *Support Capability* provides first-line, second-line and third-line support to units and bases, and ensures support to deployed combat units through training, preparing, exercising and supporting first-line and second-line maintenance units and workshops.
- *General Training Capability* provides general training capabilities through basic military training, junior leader training, common landward training, and command and management training at the training depot and decentralised units, the South African Army Gymnasium, the combat training centre and the South African Army College.
- *Signal Capability* provides combat-ready signal capabilities to ensure command, control and communications during exercises and deployments through training, preparing, exercising and supporting signal units.

Expenditure trends and estimates

Table 23.10 Landward Defence expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Strategic Direction	522.7	893.9	706.1	583.0	3.7%	3.6%	592.7	593.5	612.6	1.7%	3.1%
Infantry Capability	6 888.1	7 305.0	7 520.2	7 189.0	1.4%	38.4%	6 632.3	6 982.3	7 225.5	0.2%	35.5%
Armour Capability	628.3	648.2	668.4	658.8	1.6%	3.5%	687.9	715.6	739.2	3.9%	3.7%
Artillery Capability	631.4	792.4	664.2	660.4	1.5%	3.7%	689.1	716.3	771.6	5.3%	3.7%
Air Defence Artillery Capability	476.2	486.6	500.3	605.7	8.4%	2.8%	522.5	638.3	613.1	0.4%	3.0%
Engineering Capability	1 061.4	1 130.0	1 155.3	1 098.3	1.1%	5.9%	1 146.5	1 191.4	1 232.1	3.9%	6.1%
Operational Intelligence	308.7	324.0	331.5	325.7	1.8%	1.7%	340.8	354.1	365.6	3.9%	1.8%
Command and Control Capability	284.4	312.4	310.3	281.7	-0.3%	1.6%	294.3	306.2	317.7	4.1%	1.6%
Support Capability	4 532.3	4 532.4	5 026.1	5 308.2	5.4%	25.8%	5 266.3	5 456.9	5 586.6	1.7%	27.8%
General Training Capability	709.4	695.9	756.0	730.7	1.0%	3.8%	771.7	792.9	819.1	3.9%	4.1%
Signal Capability	1 689.2	1 781.8	1 746.5	1 734.5	0.9%	9.2%	1 815.7	1 889.8	1 952.7	4.0%	9.7%
Total	17 732.0	18 902.5	19 384.9	19 176.0	2.6%	100.0%	18 759.8	19 637.2	20 235.9	1.8%	100.0%
Change to 2025				–			404.4	370.9	104.7		
Budget estimate											
Economic classification											
Current payments	16 992.8	17 651.6	18 608.6	17 359.5	0.7%	93.9%	17 928.4	18 722.7	19 281.3	3.6%	95.4%
Compensation of employees	14 969.0	15 558.6	16 412.3	15 064.3	0.2%	82.5%	15 766.1	16 504.0	17 035.4	4.2%	84.1%
Goods and services	2 023.8	2 093.0	2 196.4	2 295.2	4.3%	11.4%	2 162.3	2 218.7	2 246.0	-0.7%	11.3%
of which:						–					–
Contractors	44.6	23.1	16.2	137.8	45.7%	0.3%	170.5	162.0	175.8	8.5%	0.9%
Fleet services (including government motor transport)	52.7	27.1	29.8	43.1	-6.5%	0.2%	73.6	61.9	66.1	15.3%	0.3%
Inventory: Clothing material and accessories	168.8	14.1	85.1	63.0	-28.0%	0.4%	153.8	65.3	22.2	-29.4%	0.4%
Inventory: Food and food supplies	766.7	858.4	814.8	832.7	2.8%	4.4%	706.5	954.1	961.0	4.9%	4.5%
Inventory: Fuel, oil and gas	231.6	244.4	235.1	444.3	24.3%	1.5%	430.2	445.8	469.8	1.9%	2.3%
Travel and subsistence	573.7	796.7	840.6	486.2	-5.4%	3.6%	235.2	245.9	258.0	-19.0%	1.3%
Transfers and subsidies	648.2	1 221.5	706.9	1 794.7	40.4%	5.8%	796.3	890.8	928.5	-19.7%	4.5%
Provinces and municipalities	0.0	0.0	0.0	0.0	28.3%	0.0%	0.0	0.0	0.0	–	0.0%
Departmental agencies and accounts	229.6	311.4	468.0	1 514.5	87.5%	3.4%	719.3	797.7	806.7	-18.9%	4.0%
Public corporations and private enterprises	0.4	1.7	1.5	0.0	-67.5%	0.0%	1.1	1.1	1.1	354.4%	0.0%
Households	418.3	908.3	237.4	280.2	-12.5%	2.5%	75.9	92.0	120.6	-24.5%	0.5%
Payments for capital assets	88.8	28.0	67.7	21.7	-37.5%	0.3%	35.0	23.7	26.0	6.2%	0.1%
Buildings and other fixed structures	0.9	0.3	0.7	0.4	-23.8%	0.0%	0.3	0.6	0.9	31.6%	0.0%
Machinery and equipment	87.6	27.7	66.9	21.3	-37.6%	0.3%	29.6	21.3	23.3	3.1%	0.1%
Specialised military assets	–	–	–	–	–	–	1.0	–	–	–	0.0%
Biological assets	–	–	–	–	–	–	4.2	1.8	1.8	–	0.0%
Software and other intangible assets	0.3	–	0.0	0.0	-55.2%	0.0%	–	–	–	-100.0%	–
Payments for financial assets	2.2	1.4	1.7	–	-100.0%	0.0%	–	–	–	–	–
Total	17 732.0	18 902.5	19 384.9	19 176.0	2.6%	100.0%	18 759.8	19 637.2	20 235.9	1.8%	100.0%
Proportion of total programme expenditure to vote expenditure	30.6%	33.8%	33.4%	32.5%	–	–	32.6%	32.8%	32.8%	–	–

Table 23.10 Landward Defence expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	408.8	907.0	234.1	280.2	-11.8%	2.4%	75.9	92.0	120.6	-24.5%	0.5%
Employee social benefits	408.8	907.0	234.1	280.2	-11.8%	2.4%	75.9	92.0	120.6	-24.5%	0.5%
Other transfers to households											
Current	9.5	1.4	3.3	–	-100.0%	–	–	–	–	–	–
Claims against the state	9.5	1.4	3.3	–	-100.0%	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	229.6	311.4	468.0	1 514.5	87.5%	3.4%	719.3	797.7	806.7	-18.9%	4.0%
Special defence account	229.6	311.4	468.0	1 514.5	87.5%	3.4%	719.3	797.7	806.7	-18.9%	4.0%
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.0	0.0	0.0	28.3%	–	0.0	0.0	0.0	–	0.0%
Vehicle licences	0.0	0.0	0.0	0.0	28.3%	–	0.0	0.0	0.0	–	0.0%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	0.1	1.7	1.2	0.0	-43.6%	–	1.1	1.1	1.1	354.4%	0.0%
Claims against the state	0.1	–	0.0	–	-100.0%	–	–	–	–	–	–
Communication licences	–	–	–	0.0	–	–	0.0	0.0	0.0	-5.9%	0.0%
Armaments Corporation of South Africa	–	1.7	1.1	–	–	–	1.1	1.1	1.1	–	0.0%
Other transfers to private enterprises											
Current	0.3	–	0.4	–	-100.0%	–	–	–	–	–	–
Claims against the state	0.3	–	0.4	–	-100.0%	–	–	–	–	–	–

Personnel information

Table 23.11 Landward Defence personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual	Revised estimate			Medium-term expenditure estimate													
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 -2028/29		
Landward Defence			Number	Unit Cost	cost	Number	Unit Cost	cost	Number	Unit Cost	cost	Number	Unit Cost	cost	Number	Unit Cost	cost		
Salary level	35 105	–	35 152	16 412.3	0.5	36 609	15 064.3	0.4	37 298	15 766.1	0.4	37 801	16 504.0	0.4	37 665	17 035.4	0.5	1.0%	100.0%
1 – 6	26 167	–	26 630	9 360.6	0.4	27 953	9 764.5	0.3	28 413	9 925.0	0.3	28 878	10 337.4	0.4	28 733	10 743.6	0.4	0.9%	76.3%
7 – 10	8 724	–	8 326	4 785.1	0.6	8 433	4 857.2	0.6	8 664	4 975.9	0.6	8 701	5 173.4	0.6	8 712	5 327.0	0.6	1.1%	23.1%
11 – 12	179	–	161	160.3	1.0	185	184.8	1.0	184	183.8	1.0	186	198.9	1.1	185	213.2	1.2	–	0.5%
13 – 16	35	–	35	47.2	1.3	38	50.9	1.3	37	49.6	1.3	36	48.7	1.4	35	50.2	1.4	-2.7%	0.1%
Other	–	–	–	2 058.9	–	–	206.9	–	–	631.8	–	–	745.7	–	–	701.3	–	–	–

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

2. Rand million.

Programme 4: Air Defence

Programme purpose

Provide prepared and supported air defence capabilities for the defence and protection of South Africa.

Objectives

- Defend and protect South Africa and its airspace over the medium term by providing:
 - 4 helicopter squadrons and 1 combat support helicopter squadron per year
 - 3 medium transport squadrons (1 VIP squadron, 1 maritime and transport squadron, and 1 light transport squadron) and 9 reserve squadrons per year
 - 1 air combat squadron per year
 - ongoing 24-hour air command and control capabilities.

Subprogrammes

- *Strategic Direction* provides strategic direction to the programme by formulating and controlling strategies, policies and plans through the air force office to prepare and provide the capabilities required by the Chief of the South African National Defence Force.
- *Operational Direction* provides operational direction to the programme by means of an air command.
- *Helicopter Capability* provides and sustains light utility helicopters, medium transport helicopters and combat support helicopters crewed by appropriately qualified personnel.
- *Transport and Maritime Capability* provides and sustains transport and maritime aircraft crewed by appropriately qualified personnel.
- *Air Combat Capability* provides and sustains fighter aircraft crewed by appropriately qualified personnel.
- *Operational Support and Intelligence Capability* prepares, develops, provides and supports protection, intelligence systems and counterintelligence support to the South African Air Force through protection squadrons, intelligence subsystems and intelligence training.
- *Command and Control Capability* supplies and maintains command and control elements in support of air battle space operations.
- *Base Support Capability* provides air base infrastructure facilities to squadrons and resident units on bases, including the maintenance of all relevant systems and personnel, to support flying operations.
- *Command Post* renders command and control over all missions flown.
- *Training Capability* provides for the general education, training and development of air force personnel.
- *Technical Support Services* establishes, maintains and prepares optimised technical and tactical logistics support capabilities to provide support to multiple defence systems and manage air service units.

Expenditure trends and estimates

Table 23.12 Air Defence expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Strategic Direction	28.8	31.4	41.3	34.9	6.6%	0.5%	55.7	57.4	59.4	19.4%	0.7%
Operational Direction	184.3	163.6	164.7	145.7	-7.5%	2.3%	143.0	130.6	90.8	-14.6%	1.5%
Helicopter Capability	1 085.4	711.8	639.6	921.5	-5.3%	11.8%	1 127.4	1 159.6	1 234.6	10.2%	14.9%
Transport and Maritime Capability	536.5	1 525.7	520.7	711.7	9.9%	11.6%	630.0	654.1	617.7	-4.6%	8.0%
Air Combat Capability	403.7	597.7	590.7	781.3	24.6%	8.3%	825.7	861.3	908.2	5.1%	11.0%
Operational Support and Intelligence Capability	414.6	424.7	421.4	409.4	-0.4%	5.9%	426.3	443.6	458.0	3.8%	5.6%
Command and Control Capability	430.8	417.3	423.3	420.5	-0.8%	5.9%	467.2	491.0	500.5	6.0%	6.2%
Base Support Capability	2 406.8	2 597.1	2 478.4	2 398.5	-0.1%	34.7%	2 443.3	2 641.6	2 758.2	4.8%	33.1%
Command Post	82.1	112.2	136.8	105.5	8.7%	1.5%	121.0	125.9	130.1	7.2%	1.6%
Training Capability	458.8	461.2	477.5	484.4	1.8%	6.6%	535.9	556.3	575.7	5.9%	7.0%
Technical Support Services	731.5	727.6	821.4	834.6	4.5%	10.9%	794.1	813.8	842.4	0.3%	10.3%
Total	6 763.5	7 770.4	6 715.7	7 247.9	2.3%	100.0%	7 569.5	7 935.3	8 175.7	4.1%	100.0%
Change to 2025				—			373.4	398.8	300.9		
Budget estimate											

Table 23.12 Air Defence expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	6 000.7	5 940.8	6 060.2	5 883.9	-0.7%	83.8%	6 144.0	6 384.0	6 421.1	3.0%	80.0%
Compensation of employees	4 312.9	4 315.7	4 425.1	4 531.3	1.7%	61.7%	4 742.4	4 959.9	5 115.7	4.1%	62.6%
Goods and services	1 687.8	1 625.1	1 635.1	1 352.6	-7.1%	22.1%	1 401.6	1 424.1	1 305.4	-1.2%	17.4%
of which:						—					—
Contractors	921.4	802.2	794.1	734.9	-7.3%	11.4%	712.3	653.1	503.9	-11.8%	7.9%
Fleet services (including government motor transport)	15.7	29.0	24.9	49.3	46.6%	0.4%	55.2	54.3	50.5	0.8%	0.7%
Inventory: Food and food supplies	112.8	160.4	145.0	83.3	-9.6%	1.8%	147.4	240.5	276.6	49.2%	2.8%
Inventory: Fuel, oil and gas	182.3	199.6	193.1	138.7	-8.7%	2.5%	128.5	115.8	76.6	-18.0%	1.4%
Travel and subsistence	139.0	203.0	209.6	64.8	-22.5%	2.2%	79.0	84.4	91.4	12.2%	1.1%
Operating payments	73.7	66.2	58.7	50.1	-12.1%	0.9%	84.6	88.6	96.0	24.2%	1.1%
Transfers and subsidies	719.5	1 768.5	591.1	1 287.7	21.4%	15.3%	1 356.6	1 496.4	1 698.4	9.7%	19.2%
Provinces and municipalities	0.0	0.0	—	0.0	51.8%	0.0%	0.0	0.0	0.0	19.7%	0.0%
Departmental agencies and accounts	502.8	1 456.6	462.5	1 198.3	33.6%	12.7%	1 325.5	1 461.6	1 657.1	11.4%	18.8%
Public corporations and private enterprises	0.0	0.0	—	0.0	—	0.0%	—	—	—	-100.0%	—
Households	216.8	312.0	128.6	89.4	-25.6%	2.6%	31.2	34.9	41.3	-22.7%	0.5%
Payments for capital assets	42.5	60.7	63.3	76.3	21.5%	0.9%	68.9	54.8	56.2	-9.7%	0.8%
Buildings and other fixed structures	0.6	2.2	0.8	0.8	14.5%	0.0%	0.6	—	—	-100.0%	0.0%
Machinery and equipment	42.0	57.9	62.5	75.4	21.6%	0.8%	68.3	54.8	56.2	-9.3%	0.8%
Biological assets	—	0.6	—	0.1	—	0.0%	—	—	—	-100.0%	—
Payments for financial assets	0.8	0.4	1.2	—	-100.0%	0.0%	—	—	—	—	—
Total	6 763.5	7 770.4	6 715.7	7 247.9	2.3%	100.0%	7 569.5	7 935.3	8 175.7	4.1%	100.0%
Proportion of total programme expenditure to vote expenditure	11.7%	13.9%	11.6%	12.3%	—	—	13.1%	13.3%	13.2%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	216.5	311.5	128.2	89.4	-25.5%	2.6%	31.2	34.9	41.3	-22.7%	0.5%
Employee social benefits	216.5	311.5	128.2	89.4	-25.5%	2.6%	31.2	34.9	41.3	-22.7%	0.5%
Other transfers to households											
Current	0.3	0.4	0.3	—	-100.0%	—	—	—	—	—	—
Claims against the state	0.3	0.4	0.3	—	-100.0%	—	—	—	—	—	—
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	502.8	1 456.6	462.5	1 198.3	33.6%	12.7%	1 325.5	1 461.6	1 657.1	11.4%	18.8%
Communication licences	—	—	0.0	—	—	—	—	—	—	—	—
Special defence account	502.8	1 456.6	462.5	1 198.3	33.6%	12.7%	1 325.5	1 461.6	1 657.1	11.4%	18.8%
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.0	—	0.0	51.8%	—	0.0	0.0	0.0	19.7%	0.0%
Vehicle licences	0.0	0.0	—	0.0	51.8%	—	0.0	0.0	0.0	19.7%	0.0%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	0.0	0.0	—	0.0	—	—	—	—	—	-100.0%	—
Communication licences	0.0	0.0	—	0.0	—	—	—	—	—	-100.0%	—

Personnel information

Table 23.13 Air Defence personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026		Number and cost ² of personnel posts filled/planned for on funded establishment														Average growth rate (%)	Average: Salary level/ Total (%)		
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate						2025/26 - 2028/29	2026/27 - 2028/29				
		2024/25		Unit cost	2025/26		Unit cost	2026/27		Unit cost	2027/28		Unit cost					2028/29	
Air Defence		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	9 095	–	8 710	4 425.1	0.5	9 039	4 531.3	0.5	9 321	4 742.4	0.5	9 521	4 959.9	0.5	9 565	5 115.7	0.5	1.9%	100.0%
1 – 6	4 433	–	4 345	1 450.9	0.3	4 751	1 529.0	0.3	4 945	1 623.4	0.3	5 138	1 793.4	0.3	5 168	1 881.0	0.4	2.8%	53.7%
7 – 10	4 420	–	4 141	2 642.5	0.6	4 057	2 584.7	0.6	4 143	2 634.7	0.6	4 152	2 694.4	0.6	4 164	2 819.6	0.7	0.9%	43.9%
11 – 12	216	–	202	218.8	1.1	206	225.1	1.1	206	225.1	1.1	204	229.9	1.1	206	235.9	1.1	–	2.2%
13 – 16	26	–	22	36.1	1.6	25	40.8	1.6	27	44.0	1.6	27	44.1	1.6	27	44.6	1.7	2.6%	0.3%
Other	–	–	–	76.8	–	–	151.6	–	–	215.3	–	–	198.1	–	–	134.7	–	–	–

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

2. Rand million.

Programme 5: Maritime Defence

Programme purpose

Provide prepared and supported maritime defence capabilities for the defence and protection of South Africa.

Objectives

- Defend and protect South Africa and its maritime zones over the medium term by providing:
 - a surface combat and patrol capability of 3 frigates, 1 combat support vessel, 2 offshore patrol vessels and 3 inshore patrol vessels per year
 - a subsurface combat capability of 2 submarines per year
 - a mine warfare capability of 2 vessels in each annual operational cycle to ensure safe access to South Africa's harbours and mine clearance, where required
 - a maritime reaction squadron capability, comprising an operational boat division, an operational diving division and a naval reaction division per year
 - ongoing hydrographic survey capabilities to ensure safe navigation by charting areas and to meet international obligations.

Subprogrammes

- Maritime Direction* provides strategic direction to the programme by formulating and controlling strategies, policies, plans and advice to prepare and provide maritime defence capabilities.
- Maritime Combat Capability* provides mission-ready and supported maritime combat capabilities in accordance with the department's approved force design.
- Maritime Logistics Support Capability* sustains the availability of force structure elements in the naval force design to ensure compliance with ordered operational commitments.
- Maritime Human Resources and Training Capability* ensures that maritime combat and support capability requirements are met in terms of qualified personnel.
- Base Support Capability* provides a general base support capability to ships, submarines, shore units and other identified clients to ensure that the fleet complies with specified operational readiness levels.

Expenditure trends and estimates

Table 23.14 Maritime Defence 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Maritime Direction	878.1	868.8	864.8	860.5	-0.7%	18.7%	920.0	970.8	1 012.4	5.6%	18.3%
Maritime Combat Capability	1 525.6	875.4	945.1	964.2	-14.2%	23.2%	1 194.8	1 242.1	1 279.8	9.9%	23.5%
Maritime Logistics Support Capability	972.6	1 494.0	1 552.3	1 859.0	24.1%	31.6%	1 591.9	1 657.6	1 708.8	-2.8%	31.3%
Maritime Human Resources and Training Capability	513.3	504.6	506.6	642.0	7.7%	11.7%	657.1	682.7	704.0	3.1%	12.9%
Base Support Capability	773.1	634.4	658.2	686.3	-3.9%	14.8%	713.0	741.8	764.1	3.6%	14.0%
Total	4 662.6	4 377.3	4 527.1	5 011.9	2.4%	100.0%	5 076.8	5 294.9	5 469.1	3.0%	100.0%
Change to 2025 Budget estimate				—			91.0	90.5	31.0		

Table 23.14 Maritime Defence expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	3 228.9	3 174.9	3 468.0	3 751.6	5.1%	73.3%	3 820.3	3 999.8	4 119.9	3.2%	75.4%
Compensation of employees	2 603.4	2 570.1	2 737.9	2 811.0	2.6%	57.7%	2 940.0	3 076.9	3 175.4	4.1%	58.0%
Goods and services	625.6	604.8	730.1	940.6	14.6%	15.6%	880.3	922.9	944.4	0.1%	17.3%
of which:						—					—
Contractors	195.6	196.3	234.9	418.1	28.8%	5.6%	312.0	325.8	323.2	-8.2%	6.1%
Inventory: Food and food supplies	96.2	83.3	114.2	73.6	-8.5%	2.0%	88.5	89.3	89.3	6.6%	1.7%
Inventory: Materials and supplies	55.8	9.4	7.5	51.3	-2.8%	0.7%	46.7	54.6	53.5	1.4%	1.0%
Inventory: Other supplies	25.1	33.5	43.7	47.8	24.0%	0.8%	48.6	54.2	54.7	4.6%	1.0%
Travel and subsistence	80.7	145.0	179.1	75.2	-2.3%	2.6%	100.9	102.5	95.3	8.2%	1.9%
Operating payments	29.5	0.6	5.6	58.3	25.6%	0.5%	56.4	59.0	59.2	0.5%	1.1%
Transfers and subsidies	1 295.1	1 089.2	991.4	1 238.7	-1.5%	24.8%	1 240.2	1 278.4	1 334.8	2.5%	24.3%
Provinces and municipalities	0.0	0.0	0.0	0.0	26.0%	0.0%	0.0	0.0	0.0	3.2%	0.0%
Departmental agencies and accounts	738.2	622.5	613.5	798.4	2.6%	14.9%	835.4	865.0	917.7	4.8%	16.5%
Public corporations and private enterprises	340.2	351.2	355.4	366.3	2.5%	7.6%	371.6	382.2	397.5	2.8%	7.3%
Households	216.8	115.5	22.5	74.0	-30.1%	2.3%	33.2	31.1	19.6	-35.8%	0.5%
Payments for capital assets	138.3	112.9	67.6	21.6	-46.1%	1.8%	16.3	16.8	14.4	-12.6%	0.3%
Buildings and other fixed structures	98.6	0.1	4.4	—	-100.0%	0.6%	—	—	—	—	—
Machinery and equipment	35.0	100.6	57.5	19.1	-18.2%	1.1%	11.9	12.3	9.8	-20.0%	0.2%
Specialised military assets	—	5.3	—	1.9	—	0.0%	2.3	2.4	2.5	10.2%	0.0%
Software and other intangible assets	4.7	6.9	5.6	0.6	-50.0%	0.1%	2.1	2.1	2.1	53.2%	0.0%
Payments for financial assets	0.3	0.3	0.1	—	-100.0%	0.0%	—	—	—	—	—
Total	4 662.6	4 377.3	4 527.1	5 011.9	2.4%	100.0%	5 076.8	5 294.9	5 469.1	3.0%	100.0%
Proportion of total programme expenditure to vote expenditure	8.0%	7.8%	7.8%	8.5%	—	—	8.8%	8.8%	8.9%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	216.5	115.5	22.5	74.0	-30.1%	2.3%	33.2	31.1	19.6	-35.8%	0.5%
Employee social benefits	216.5	115.5	22.5	74.0	-30.1%	2.3%	33.2	31.1	19.6	-35.8%	0.5%
Other transfers to households											
Current	0.3	0.1	—	—	-100.0%	—	—	—	—	—	—
Claims against the state	0.3	0.1	—	—	-100.0%	—	—	—	—	—	—
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	738.2	622.5	613.5	798.4	2.6%	14.9%	835.4	865.0	917.7	4.8%	16.5%
Special defence account	738.2	622.5	613.5	798.4	2.6%	14.9%	835.4	865.0	917.7	4.8%	16.5%
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.0	0.0	0.0	26.0%	—	0.0	0.0	0.0	3.2%	0.0%
Vehicle licences	0.0	0.0	0.0	0.0	26.0%	—	0.0	0.0	0.0	3.2%	0.0%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	340.2	351.2	355.4	366.3	2.5%	7.6%	371.6	382.2	397.5	2.8%	7.3%
Armaments Corporation of South Africa	340.2	351.2	355.4	366.3	2.5%	7.6%	371.6	382.2	397.5	2.8%	7.3%

Personnel information

Table 23.15 Maritime Defence personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)	
Number of funded posts	Number of posts additional to the establishment	Actual	Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost
Maritime Defence			5 988	—	—	5 700	2 737.9	0.5	6 039	2 811.0	0.5	6 228	2 940.0	0.5	6 328	3 076.9	0.5
Salary level			5 988	—	—	5 700	2 737.9	0.5	6 039	2 811.0	0.5	6 228	2 940.0	0.5	6 328	3 076.9	0.5
1 – 6	3 474	—	3 309	1 167.1	0.4	3 668	1 157.9	0.3	3 643	1 198.5	0.3	3 738	1 234.8	0.3	3 795	1 329.7	0.4
7 – 10	2 352	—	2 235	1 368.9	0.6	2 211	1 352.4	0.6	2 405	1 476.6	0.6	2 408	1 478.2	0.6	2 405	1 509.5	0.6
11 – 12	142	—	136	139.0	1.0	141	145.1	1.0	158	161.5	1.0	160	163.5	1.0	161	166.6	1.0
13 – 16	20	—	20	27.4	1.4	19	26.0	1.4	22	30.1	1.4	22	30.1	1.4	22	30.5	1.4
Other	—	—	—	35.6	—	—	129.7	—	—	73.4	—	—	170.4	—	—	139.2	—

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

2. Rand million.

Programme 6: Military Health Support

Programme purpose

Provide prepared and supported health capabilities and services for the defence and protection of South Africa.

Objectives

- Ensure prepared and supported health capabilities and services over the medium term by providing:
 - a health support capability of 5 medical battalion groups and 1 specialist medical battalion group for deployed and contingency forces
 - a comprehensive, multidisciplinary military health service to a projected patient population of 302 000 principal members and their beneficiaries per year.

Subprogrammes

- *Strategic Direction* formulates strategy, policies and plans, and provides advice from the Surgeon-General's office to prepare and provide the capabilities required by the Chief of the South African National Defence Force.
- *Mobile Military Health Support* provides health-support elements for deployed and contingency forces, and provides health services to provincial hospitals and the Department of Health as and when ordered.
- *Area Military Health Service* provides a comprehensive, self-supporting, multidisciplinary geographic military health service through a formation headquarters and commanding and controlling military health units to ensure a healthy military community.
- *Specialist/Tertiary Health Service* provides a specialist health service to develop and maintain tertiary military health capabilities within the parameters of relevant legislation, as contained in the South African military health service strategy.
- *Military Health Product Support Capability* provides for: the warehousing of pharmaceuticals, sundries, military health mobilisation equipment and unique stock; the procurement of military health products, materials and services; an asset management service; military health product systems; and cooperative common military health logistics.
- *Military Health Training Capability* provides a military health training service to develop and maintain military health training capabilities within the parameters of relevant legislation and policies.

Expenditure trends and estimates

Table 23.16 Military Health Support 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Strategic Direction	271.3	392.7	317.3	274.2	0.3%	5.1%	306.4	318.2	326.8	6.0%	4.7%
Mobile Military Health Support	189.2	221.9	230.9	217.5	4.7%	3.5%	227.5	236.7	244.7	4.0%	3.5%
Area Military Health Service	2 300.7	2 223.3	2 208.8	2 451.7	2.1%	37.7%	2 500.6	2 591.7	2 658.1	2.7%	38.4%
Specialist/Tertiary Health Service	2 433.4	2 446.5	2 533.3	2 592.2	2.1%	41.0%	2 577.2	2 762.2	2 928.0	4.1%	40.9%
Military Health Product Support Capability	371.4	334.7	292.1	398.5	2.4%	5.7%	309.3	355.8	357.4	-3.6%	5.1%
Military Health Training Capability	413.5	413.3	447.1	408.8	-0.4%	6.9%	482.7	499.5	515.0	8.0%	7.4%
Total	5 979.6	6 032.3	6 029.5	6 342.8	2.0%	100.0%	6 403.7	6 764.2	7 029.9	3.5%	100.0%
Change to 2025				–			(18.8)	(39.6)	(79.2)		
Budget estimate											

Table 23.16 Military Health Support expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	5 685.3	5 647.9	5 794.4	6 170.8	2.8%	95.5%	6 321.2	6 633.7	6 890.7	3.7%	98.3%
Compensation of employees	4 204.8	4 239.9	4 413.9	4 466.5	2.0%	71.1%	4 669.8	4 882.1	5 036.8	4.1%	72.2%
Goods and services	1 480.5	1 408.0	1 380.5	1 704.3	4.8%	24.5%	1 651.4	1 751.6	1 853.9	2.8%	26.0%
of which:											
Laboratory services	78.3	67.4	64.7	68.7	-4.3%	1.1%	71.9	72.2	75.1	3.0%	1.1%
Agency and support/outsourced services	723.5	663.6	674.2	728.8	0.2%	11.4%	692.5	694.9	665.0	-3.0%	10.2%
Inventory: Food and food supplies	115.9	88.8	80.2	112.1	-1.1%	1.6%	108.8	113.2	117.7	1.6%	1.7%
Inventory: Medical supplies	58.6	54.9	55.4	166.9	41.7%	1.4%	120.9	125.7	177.5	2.1%	2.1%
Inventory: Medicine	219.0	228.8	187.2	320.1	13.5%	3.9%	285.0	328.6	390.3	6.8%	5.0%
Travel and subsistence	86.4	132.1	134.6	61.5	-10.7%	1.7%	93.5	121.6	125.2	26.7%	1.7%
Transfers and subsidies	141.5	247.7	102.5	78.8	-17.7%	2.3%	38.2	40.5	43.1	-18.2%	0.6%
Provinces and municipalities	0.0	0.0	0.0	0.0	-20.6%	0.0%	0.0	0.0	0.0	14.5%	0.0%
Public corporations and private enterprises	—	0.1	0.1	0.0	—	0.0%	0.0	0.0	0.0	-41.5%	0.0%
Non-profit institutions	0.1	0.1	0.1	0.2	18.1%	0.0%	0.2	0.3	0.3	26.0%	0.0%
Households	141.4	247.6	102.2	78.6	-17.8%	2.3%	38.0	40.2	42.8	-18.3%	0.6%
Payments for capital assets	151.3	135.1	131.3	93.3	-14.9%	2.1%	44.3	90.0	96.1	1.0%	1.1%
Buildings and other fixed structures	—	0.4	0.3	—	—	0.0%	1.9	2.0	2.0	—	0.0%
Machinery and equipment	151.3	134.8	130.9	93.2	-14.9%	2.1%	42.3	88.0	94.0	0.3%	1.1%
Biological assets	—	—	—	0.0	—	0.0%	0.0	0.0	0.0	3.8%	0.0%
Software and other intangible assets	—	—	0.1	—	—	0.0%	—	—	0.0	—	0.0%
Payments for financial assets	1.4	1.5	1.3	—	-100.0%	0.0%	—	—	—	—	—
Total	5 979.6	6 032.3	6 029.5	6 342.8	2.0%	100.0%	6 403.7	6 764.2	7 029.9	3.5%	100.0%
Proportion of total programme expenditure to vote expenditure	10.3%	10.8%	10.4%	10.7%	—	—	11.1%	11.3%	11.4%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	141.3	246.3	101.8	78.6	-17.7%	2.3%	38.0	40.2	42.8	-18.3%	0.6%
Employee social benefits	141.3	246.3	101.8	78.6	-17.7%	2.3%	38.0	40.2	42.8	-18.3%	0.6%
Other transfers to households											
Current	0.2	1.3	0.5	—	-100.0%	—	—	—	—	—	—
Claims against the state	0.2	1.3	0.5	—	-100.0%	—	—	—	—	—	—
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.0	0.0	0.0	-20.6%	—	0.0	0.0	0.0	14.5%	0.0%
Vehicle licences	0.0	0.0	0.0	0.0	-20.6%	—	0.0	0.0	0.0	14.5%	0.0%
Non-profit institutions											
Current	0.1	0.1	0.1	0.2	18.1%	—	0.2	0.3	0.3	26.0%	0.0%
St John Ambulance Brigade	0.1	0.1	0.1	0.2	18.1%	—	0.2	0.3	0.3	26.0%	0.0%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	—	—	0.1	0.0	—	—	0.0	0.0	0.0	-41.5%	0.0%
Communication licences	—	—	0.1	0.0	—	—	0.0	0.0	0.0	-41.5%	0.0%
Other transfers to private enterprises											
Current	—	0.1	—	—	—	—	—	—	—	—	—
Claims against the state	—	0.1	—	—	—	—	—	—	—	—	—

Personnel information

Table 23.17 Military Health Support personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment														Average growth rate (%)	Average: Salary level/ Total (%)				
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate													
			2024/25			2025/26			2026/27			2027/28			2028/29							
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	2025/26 - 2028/29	2026/27 - 2028/29			
Military Health Support			6 861	—	—	6 735	4 413.9	0.7	6 910	4 466.5	0.6	7 120	4 669.8	0.7	7 198	4 882.1	0.7	7 211	5 036.8	0.7	1.4%	100.0%
Salary level	6 861	—	6 735	4 413.9	0.7	6 910	4 466.5	0.6	7 120	4 669.8	0.7	7 198	4 882.1	0.7	7 211	5 036.8	0.7	7 211	5 036.8	0.7	1.4%	100.0%
1 – 6	2 520	—	2 576	877.8	0.3	2 696	899.0	0.3	2 845	970.8	0.3	2 915	1 002.4	0.3	2 921	1 046.3	0.4	2 921	1 046.3	0.4	2.7%	40.3%
7 – 10	3 333	—	3 194	1 981.4	0.6	3 201	2 001.4	0.6	3 255	2 032.2	0.6	3 262	2 037.7	0.6	3 268	2 089.9	0.6	3 268	2 089.9	0.6	0.7%	45.5%
11 – 12	709	—	677	763.4	1.1	721	812.2	1.1	711	803.3	1.1	711	803.3	1.1	713	837.6	1.2	713	837.6	1.2	-0.4%	9.9%
13 – 16	299	—	288	619.4	2.2	292	633.0	2.2	309	660.9	2.1	310	662.9	2.1	309	669.2	2.2	309	669.2	2.2	1.9%	4.3%
Other	—	—	—	172.0	—	—	120.9	—	—	202.6	—	—	375.8	—	—	393.8	—	—	393.8	—	—	—

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

2. Rand million.

Programme 7: Defence Intelligence

Programme purpose

Provide defence intelligence and counterintelligence capabilities, and defence diplomacy administrative support to the department.

Objective

- Provide intelligence and counterintelligence capabilities, a defence intelligence service and defence diplomacy administrative support to the department on an ongoing basis.

Subprogrammes

- *Operations* provides timely defence prediction, intelligence and counterintelligence capabilities and services.
- *Defence Intelligence Support Services* provides defence diplomacy capabilities.

Expenditure trends and estimates

Table 23.18 Defence Intelligence 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Operations	584.0	299.0	312.7	320.1	-18.2%	31.2%	333.4	348.1	354.3	3.4%	27.0%
Defence Intelligence Support Services	530.0	884.9	1 059.9	872.6	18.1%	68.8%	903.3	936.9	963.2	3.4%	73.0%
Total	1 114.0	1 183.9	1 372.6	1 192.6	2.3%	100.0%	1 236.7	1 285.0	1 317.6	3.4%	100.0%
Change to 2025 Budget estimate				—			(3.7)	(7.5)	(33.0)		
Economic classification											
Current payments	501.7	826.3	1 047.2	856.1	19.5%	66.4%	886.3	922.9	948.4	3.5%	71.8%
Compensation of employees	479.6	705.9	834.9	707.2	13.8%	56.1%	740.2	772.3	794.3	3.9%	60.1%
Goods and services	22.1	120.4	212.3	148.8	88.7%	10.4%	146.1	150.6	154.1	1.2%	11.7%
of which:						—					—
Inventory: Food and food supplies	4.1	7.5	9.1	6.2	14.3%	0.6%	7.9	8.5	8.7	12.4%	0.7%
Inventory: Fuel, oil and gas	3.3	3.6	7.2	10.3	46.3%	0.5%	7.2	8.0	8.1	-7.6%	0.6%
Operating leases	—	30.8	81.0	41.3	—	3.2%	33.5	37.0	36.7	-3.9%	2.8%
Property payments	0.4	3.8	7.3	15.1	226.7%	0.5%	8.1	6.5	7.3	-21.5%	0.6%
Travel and subsistence	7.3	30.3	34.1	21.2	42.4%	1.9%	28.6	30.4	30.5	12.8%	2.3%
Operating payments	—	25.2	51.8	17.9	—	2.0%	26.6	27.2	27.8	15.7%	2.1%
Transfers and subsidies	612.1	356.2	318.2	333.5	-18.3%	33.3%	340.1	355.8	364.4	3.0%	27.6%
Provinces and municipalities	0.0	0.0	0.0	0.0	18.6%	0.0%	0.0	0.0	0.0	—	0.0%
Departmental agencies and accounts	584.0	299.0	312.7	320.1	-18.2%	31.2%	333.4	348.1	354.3	3.4%	27.0%
Households	28.1	57.1	5.5	13.4	-21.8%	2.1%	6.7	7.7	10.0	-9.2%	0.6%
Payments for capital assets	0.1	1.3	7.2	3.1	252.1%	0.2%	10.3	6.2	4.8	15.8%	0.6%
Machinery and equipment	0.1	1.3	7.2	3.1	252.1%	0.2%	10.3	6.2	4.8	15.8%	0.6%
Payments for financial assets	0.2	0.1	0.0	—	-100.0%	0.0%	—	—	—	—	—
Total	1 114.0	1 183.9	1 372.6	1 192.6	2.3%	100.0%	1 236.7	1 285.0	1 317.6	3.4%	100.0%
Proportion of total programme expenditure to vote expenditure	1.9%	2.1%	2.4%	2.0%	—	—	2.1%	2.1%	2.1%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	28.0	57.1	5.5	13.4	-21.8%	2.1%	6.7	7.7	10.0	-9.2%	0.6%
Employee social benefits	28.0	57.1	5.5	13.4	-21.8%	2.1%	6.7	7.7	10.0	-9.2%	0.6%
Other transfers to households											
Current	0.0	—	—	—	-100.0%	—	—	—	—	—	—
Claims against the state	0.0	—	—	—	-100.0%	—	—	—	—	—	—
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	584.0	299.0	312.7	320.1	-18.2%	31.2%	333.4	348.1	354.3	3.4%	27.0%
Special defence account	584.0	299.0	312.7	320.1	-18.2%	31.2%	333.4	348.1	354.3	3.4%	27.0%
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.0	0.0	0.0	18.6%	—	0.0	0.0	0.0	—	0.0%
Vehicle licences	0.0	0.0	0.0	0.0	18.6%	—	0.0	0.0	0.0	—	0.0%

Personnel information

Table 23.19 Defence Intelligence personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment															Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29		
Defence Intelligence		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	1 057	–	999	834.9	0.8	854	707.2	0.8	918	740.2	0.8	895	772.3	0.9	904	794.3	0.9	1.9%	100.0%
1 – 6	263	–	213	99.1	0.5	214	99.8	0.5	260	123.0	0.5	235	109.6	0.5	245	117.8	0.5	4.6%	27.2%
7 – 10	668	–	669	540.0	0.8	519	415.1	0.8	531	423.4	0.8	532	424.2	0.8	529	436.2	0.8	0.6%	58.6%
11 – 12	96	–	88	119.8	1.4	92	125.3	1.4	97	132.1	1.4	98	133.2	1.4	100	137.8	1.4	2.8%	10.9%
13 – 16	30	–	29	50.3	1.7	29	50.3	1.7	30	52.0	1.7	30	52.0	1.7	30	52.7	1.8	1.1%	3.3%
Other	–	–	–	25.8	–	–	16.7	–	–	9.7	–	–	53.4	–	–	49.9	–	–	–

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

2. Rand million.

Programme 8: General Support

Programme purpose

Provide general support capabilities and services to the department.

Objectives

- Provide ongoing logistics services to the department in terms of warehousing for ammunition, main equipment and stores; and provide the defence works capability, the capital works programme and the defence facility refurbishment programme by ensuring:
 - appropriate, ready and sustained centralised common matériel management
 - appropriate, ready and sustained centralised facilities management
 - appropriate, ready and sustained centralised common logistics services and movement management
 - sound strategic direction on logistics.
- Provide command and management information systems and related services to the department over the medium term by providing:
 - strategic direction and staff support services to the general support division
 - integrated ICT solutions and enablers
 - an information warfare strategic direction capability
 - maintenance and support for information systems.
- Provide a military policing capability to the department over the medium term by:
 - investigating new and backlogged reported criminal cases
 - conducting planned crime prevention operations
 - sustaining 4 regional headquarters, 22 area offices and 22 detachments for crime prevention and the investigation of criminal cases
 - investigating reported corruption and fraud cases
 - sustaining a provost company for operational deployments
 - sustaining 2 military correctional facilities for detention and rehabilitation.

Subprogrammes

- *Joint Logistics Services* provides logistics services to the department in terms of warehousing for ammunition, main equipment and stores; and provides the defence works capability, the capital works programme and the defence facility refurbishment programme.

- *Command and Management Information Systems* provides command and management information systems-related services to the department.
- *Military Police* provides a military policing capability to the department.
- *Technology Development* provides for establishing and sustaining selected science and technology capabilities in the defence industry.
- *Departmental Support* provides for the payment of corporate departmental obligations such as transfer payments to public entities, legal fees, external audits and bank charges.

Expenditure trends and estimates

Table 23.20 General Support 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Joint Logistics Services	3 903.7	3 551.3	3 253.3	4 145.6	2.0%	51.8%	4 299.9	4 477.7	4 656.8	4.0%	54.0%
Command and Management Information Systems	1 158.3	918.5	989.7	1 147.8	-0.3%	14.7%	1 213.3	1 260.2	1 286.7	3.9%	15.1%
Military Police	826.2	854.8	790.0	815.3	-0.4%	11.5%	855.6	894.9	923.6	4.2%	10.8%
Technology Development	133.5	316.0	634.5	353.6	38.4%	5.0%	369.5	289.1	298.6	-5.5%	3.8%
Departmental Support	1 239.6	1 257.6	1 165.6	1 237.8	—	17.1%	1 296.4	1 352.2	1 392.5	4.0%	16.3%
Total	7 261.3	6 898.2	6 833.0	7 700.1	2.0%	100.0%	8 034.7	8 274.1	8 558.2	3.6%	100.0%
Change to 2025 Budget estimate				—			(17.1)	(13.1)	(101.0)		
Economic classification											
Current payments	4 878.2	4 452.9	4 659.7	5 726.7	5.5%	68.7%	5 994.2	6 229.1	6 454.9	4.1%	75.1%
Compensation of employees	3 070.9	2 957.0	3 045.6	3 363.4	3.1%	43.3%	3 528.8	3 694.9	3 816.1	4.3%	44.4%
Goods and services	1 807.4	1 495.9	1 614.1	2 363.4	9.4%	25.4%	2 465.4	2 534.2	2 638.8	3.7%	30.7%
of which:						—					—
Audit costs: External	76.6	83.0	78.9	92.7	6.6%	1.2%	96.4	100.3	104.3	4.0%	1.2%
Computer services	666.9	553.6	542.6	816.8	7.0%	9.0%	894.0	894.7	896.5	3.2%	10.8%
Contractors	84.9	96.1	82.8	77.8	-2.9%	1.2%	106.5	115.0	121.2	15.9%	1.4%
Agency and support/outsourced services	297.3	144.9	35.7	164.1	-18.0%	2.2%	174.6	175.1	175.4	2.3%	2.1%
Property payments	20.2	15.5	103.8	521.2	195.5%	2.3%	549.2	600.4	679.5	9.2%	7.4%
Travel and subsistence	164.9	178.6	232.1	138.5	-5.6%	2.5%	143.9	134.2	135.8	-0.7%	1.7%
Transfers and subsidies	1 436.5	1 817.6	1 792.4	1 522.6	2.0%	22.9%	1 577.3	1 556.4	1 606.0	1.8%	19.1%
Provinces and municipalities	0.1	0.1	0.1	0.1	15.1%	0.0%	0.1	0.1	0.1	1.4%	0.0%
Departmental agencies and accounts	141.6	372.5	663.1	380.2	39.0%	5.4%	414.2	341.0	347.2	-3.0%	4.4%
Public corporations and private enterprises	1 128.6	1 083.6	1 033.3	1 087.6	-1.2%	15.1%	1 139.9	1 189.2	1 222.7	4.0%	14.3%
Households	166.2	361.4	95.9	54.7	-31.0%	2.4%	23.1	26.1	36.1	-13.0%	0.3%
Payments for capital assets	946.3	627.4	375.8	450.7	-21.9%	8.4%	463.2	488.6	497.3	3.3%	5.8%
Buildings and other fixed structures	614.3	483.9	85.4	374.8	-15.2%	5.4%	362.1	361.2	363.8	-1.0%	4.4%
Machinery and equipment	268.1	125.8	290.4	75.7	-34.4%	2.6%	101.1	127.3	133.4	20.8%	1.5%
Software and other intangible assets	63.9	17.7	—	0.3	-84.2%	0.3%	0.1	0.1	0.1	-24.2%	0.0%
Payments for financial assets	0.2	0.2	5.1	—	-100.0%	0.0%	—	—	—	—	—
Total	7 261.3	6 898.2	6 833.0	7 700.1	2.0%	100.0%	8 034.7	8 274.1	8 558.2	3.6%	100.0%
Proportion of total programme expenditure to vote expenditure	12.5%	12.3%	11.8%	13.0%	—	—	13.9%	13.8%	13.9%	—	—

Table 23.20 General Support expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	164.1	360.4	94.3	54.7	-30.7%	2.3%	23.1	26.1	36.1	-13.0%	0.3%
Employee social benefits	164.1	360.4	94.3	54.7	-30.7%	2.3%	23.1	26.1	36.1	-13.0%	0.3%
Other transfers to households											
Current	2.1	1.0	1.7	—	-100.0%	—	—	—	—	—	—
Claims against the state	2.1	1.0	1.7	—	-100.0%	—	—	—	—	—	—
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	141.6	372.5	663.1	380.2	39.0%	5.4%	414.2	341.0	347.2	-3.0%	4.4%
Claims against the state	0.2	47.0	—	—	-100.0%	0.2%	—	—	—	—	—
Special defence account	135.4	319.6	657.1	366.4	39.3%	5.2%	400.2	326.6	336.2	-2.8%	4.3%
Castle Control Board	6.0	6.0	6.0	5.0	-5.9%	0.1%	4.0	4.0	—	-100.0%	0.0%
Independent Communications Authority of South Africa	—	—	—	8.8	—	—	10.0	10.5	10.9	7.4%	0.1%
Provinces and municipalities											
Provincial agencies and funds											
Current	0.1	0.1	0.1	0.1	15.1%	—	0.1	0.1	0.1	1.4%	0.0%
Vehicle licences	0.1	0.1	0.1	0.1	15.1%	—	0.1	0.1	0.1	1.4%	0.0%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	1 128.6	1 083.6	1 033.3	1 087.6	-1.2%	15.1%	1 139.9	1 189.2	1 222.7	4.0%	14.3%
Communication licences	—	—	—	0.0	—	—	0.0	0.0	0.0	—	0.0%
Armaments Corporation of South Africa	1 128.6	1 083.6	1 033.3	1 087.6	-1.2%	15.1%	1 139.9	1 189.2	1 222.7	4.0%	14.3%

Personnel information

Table 23.21 General Support personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)						
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate														
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29					
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number			Cost	Unit cost				
General Support			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost								
Salary level			6 442	–	–	5 823	3 045.6	0.5	6 059	3 363.4	0.6	6 781	3 528.8	0.5	6 831	3 694.9	0.5	6 829	3 816.1	0.6	4.1%	100.0%
1 – 6			3 515	–	–	3 098	1 147.5	0.4	3 123	1 154.1	0.4	3 731	1 358.5	0.4	3 781	1 380.8	0.4	3 776	1 388.8	0.4	6.5%	55.2%
7 – 10			2 754	–	–	2 575	1 497.2	0.6	2 760	1 616.7	0.6	2 864	1 674.1	0.6	2 864	1 673.8	0.6	2 865	1 673.8	0.6	1.2%	42.0%
11 – 12			148	–	–	128	133.3	1.0	150	156.6	1.0	160	167.1	1.0	160	167.1	1.0	162	169.1	1.0	2.6%	2.4%
13 – 16			25	–	–	22	30.8	1.4	26	34.6	1.3	26	34.6	1.3	26	34.6	1.3	26	34.6	1.3	–	0.4%
Other			–	–	–	–	236.7	–	–	401.3	–	–	294.5	–	–	438.6	–	–	549.8	–	–	–

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

2. Rand million.

Entities

Armaments Corporation of South Africa

Selected performance indicators

Table 23.22 Armaments Corporation of South Africa performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of capital requirements from the department converted into orders placed per year	Management of defence matériel acquisition	Enhanced peace and security in Africa	100% (R365.1m)	97.1% (R247.7m/ R255m)	100% (R448m)	95%	95%	95%	95%
Percentage of technology requirements executed per year	Management of strategic facilities: Research and development		51.7% (R95.2m/ R184.1m)	84.5% (R187.7m/ R222.2m)	63.4% (R217.1m/ R342.2m)	95%	95%	95%	95%
Value of defence industrial participation credits awarded in terms of contractually agreed milestones per year	Management of defence matériel acquisition		R26.6m	R1.9m	R1.2m	R1.2m	R1.6m	R1.6m	R1.6m

Entity overview

The Armaments Corporation of South Africa, which is guided by the prescripts of the Armaments Corporation of South Africa Act (2003), ensures that the South African National Defence Force is equipped with high-quality, reliable and technologically advanced defence matériel. By fulfilling its mission, the corporation contributes to the overall effectiveness and readiness of the defence force while actively enabling the development of the local defence industry by supporting local manufacturers and fostering research and development initiatives.

Over the medium term, the corporation will continue to focus on meeting the department's requirements in terms of defence matériel, defence technology, research and development analysis, and testing and evaluation. Accordingly, it plans to ensure that the procurement of capital assets for the defence force over the MTEF period is cost-efficient and meets its operational needs. To sustain the percentage of the department's capital requirements converted into placed orders at 95 per cent in each year over the medium term, the corporation has allocated R874.5 million over the next 3 years.

The corporation also plans to offer services related to operational research, comprehensive testing and the evaluation of defence systems and capabilities across military and civilian environments. Accordingly, it aims to maintain the execution of technology requirements to meet contractual milestones at 95 per cent over the period ahead. As such, projected expenditure on managing strategic research facilities is estimated to be R1.8 billion over the next 3 years.

Expenditure is set to increase at an average annual rate of 2.7 per cent, from R2.9 billion in 2025/26 to R3.1 billion in 2028/29, with spending on goods and services constituting an estimated 49.8 per cent (R4.4 billion) of total expenditure over the period ahead. The corporation is set to derive 53.2 per cent (R4.7 billion) of its revenue over the MTEF period through transfers from the department, increasing at an average annual rate of 3.7 per cent, from R1.5 billion in 2025/26 to R1.6 billion in 2028/29. As part of the corporation's efforts to enhance its long-term sustainability, it aims to improve other revenue streams, such as the commercialisation of intellectual property, commercial income from strategic facilities and the brokering of defence-sector deals in Africa. As a result, non-tax revenue streams are expected to increase at an average annual rate of 1.6 per cent, from R1.4 billion in 2025/26 to R1.5 billion in 2028/29. Total revenue is expected to increase in line with expenditure over the medium term.

Programmes/Objectives/Activities

Table 23.23 Armaments Corporation of South Africa expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
	2022/23	2023/24	2024/25		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	682.6	718.1	683.6	994.9	13.4%	38.2%	955.2	930.5	984.8	-0.3%	32.4%
Quality assurance	109.4	116.2	120.2	117.6	2.4%	5.8%	131.5	137.3	146.5	7.6%	4.7%
Management of defence matériel acquisition	224.3	235.8	251.3	254.7	4.3%	12.0%	279.1	288.2	307.2	6.4%	9.9%
Logistics support	47.5	71.0	30.9	29.5	-14.7%	2.2%	32.4	35.4	38.2	9.0%	1.2%
Management of strategic facilities: Dockyard	231.6	275.1	285.4	887.6	56.5%	20.9%	850.6	962.5	976.1	3.2%	31.5%
Management of strategic facilities: Research and development	325.2	323.2	470.1	567.5	20.4%	20.9%	565.9	598.8	633.3	3.7%	20.3%
Total	1 620.5	1 739.4	1 841.5	2 851.7	20.7%	100.0%	2 814.7	2 952.7	3 086.0	2.7%	100.0%

Statements of financial performance, cash flow and financial position

Table 23.24 Armaments Corporation of South Africa statements of financial performance, cash flow and financial position

Statement of financial performance						Average: Expenditure/ Total (%)					Average: Expenditure/ Total (%)
Audited outcome				Revised estimate	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	527.3	680.0	582.0	1 397.8	38.4%	37.8%	1 302.1	1 380.2	1 464.6	1.6%	46.8%
Sale of goods and services other than capital assets	296.1	404.6	385.3	1 152.8	57.3%	26.5%	1 030.6	1 092.4	1 158.0	0.1%	37.1%
Other non-tax revenue	231.3	275.3	196.7	245.0	1.9%	11.2%	271.5	287.8	306.6	7.8%	9.8%
Transfers received	1 241.8	1 210.3	1 345.2	1 454.0	5.4%	62.2%	1 512.6	1 572.5	1 621.4	3.7%	53.2%
Total revenue	1 769.2	1 890.3	1 927.2	2 851.7	17.3%	100.0%	2 814.7	2 952.7	3 086.0	2.7%	100.0%
Expenses											
Current expenses	1 620.5	1 737.7	1 836.9	2 851.7	20.7%	99.9%	2 814.7	2 952.7	3 086.0	2.7%	100.0%
Compensation of employees	1 020.7	1 060.4	1 162.2	1 272.4	7.6%	56.1%	1 318.3	1 378.9	1 442.3	4.3%	46.8%
Goods and services	469.4	543.3	534.4	1 481.4	46.7%	37.6%	1 403.7	1 472.7	1 533.8	1.2%	49.8%
Depreciation	92.0	94.2	92.8	98.0	2.1%	4.7%	92.8	101.1	109.9	3.9%	3.4%
Interest, dividends and rent on land	38.5	39.8	47.5	—	-100.0%	1.6%	—	—	—	—	—
Transfers and subsidies	—	1.7	4.5	—	—	0.1%	—	—	—	—	—
Total expenses	1 620.5	1 739.4	1 841.5	2 851.7	20.7%	100.0%	2 814.7	2 952.7	3 086.0	2.7%	100.0%
Surplus/(Deficit)	148.6	150.9	85.7	—	-100.0%		—	—	—	—	
Cash flow statement											
Cash flow from operating activities	126.5	81.2	599.9	459.8	53.8%	100.0%	241.7	102.4	(82.8)	-156.5%	100.0%
Receipts											
Non-tax receipts	488.1	532.0	363.9	1 349.9	40.4%	32.2%	1 245.9	1 320.7	1 401.5	1.3%	44.8%
Sales of goods and services other than capital assets	338.0	437.7	190.7	1 152.8	50.5%	25.0%	1 030.6	1 092.4	1 158.0	0.1%	37.1%
Other tax receipts	150.0	94.3	173.2	197.1	9.5%	7.2%	215.3	228.3	243.5	7.3%	7.8%
Transfers received	1 241.6	1 210.3	1 345.2	1 453.9	5.4%	61.9%	1 512.6	1 572.5	1 621.3	3.7%	53.2%
Financial transactions in assets and liabilities	18.7	21.1	412.7	47.9	36.8%	5.9%	56.2	59.5	63.1	9.6%	2.0%
Total receipts	1 748.4	1 763.4	2 121.8	2 851.7	17.7%	100.0%	2 814.7	2 952.7	3 085.9	2.7%	100.0%
Payment											
Current payments	1 621.0	1 682.0	1 519.9	2 391.8	13.8%	100.0%	2 573.0	2 850.2	3 168.8	9.8%	100.0%
Compensation of employees	1 057.8	1 174.7	1 299.9	1 272.4	6.4%	66.6%	1 318.3	1 378.9	1 442.3	4.3%	48.2%
Goods and services	563.3	507.2	220.1	1 119.5	25.7%	33.4%	1 254.7	1 471.3	1 726.4	15.5%	51.8%
Transfers and subsidies	0.9	0.3	2.0	—	-100.0%	—	—	—	—	—	—
Total payments	1 621.9	1 682.2	1 521.9	2 391.8	13.8%	100.0%	2 573.0	2 850.2	3 168.8	9.8%	100.0%
Net cash flow from investing activities	74.4	337.8	(810.4)	(682.8)	-309.4%	100.0%	(341.0)	(156.3)	(156.3)	-38.8%	100.0%
Acquisition of property, plant, equipment and intangible assets	(103.4)	(57.4)	(84.4)	(412.5)	58.6%	60.8%	(574.1)	(243.5)	(202.9)	-21.1%	156.1%
Acquisition of software and other intangible assets	(6.0)	(18.1)	(17.4)	(70.4)	127.8%	10.3%	(66.9)	(62.8)	(53.4)	-8.8%	28.0%
Proceeds from the sale of property, plant, equipment and intangible assets	0.7	—	—	—	-100.0%	-0.1%	—	—	—	—	—
Other flows from investing activities	183.0	413.3	(708.7)	(200.0)	-203.0%	28.9%	300.0	150.0	100.0	-179.4%	-84.2%
Net increase/(decrease) in cash and cash equivalents	200.9	418.9	(210.5)	(223.0)	-203.5%	100.0%	(99.3)	(53.8)	(239.2)	2.4%	100.0%
Statement of financial position											
Carrying value of assets	1 272.1	1 258.2	1 417.9	1 674.1	9.6%	35.9%	2 259.2	2 702.7	2 979.8	21.2%	64.5%
of which:											
Acquisition of assets	(103.4)	(57.4)	(84.4)	(412.5)	58.6%	100.0%	(574.1)	(243.5)	(202.9)	-21.1%	100.0%
Investments	6.2	9.6	11.8	0.1	-74.8%	0.2%	0.1	0.1	0.1	—	—
Inventory	15.8	20.7	17.6	16.9	2.2%	0.5%	16.2	15.5	14.8	-4.2%	0.4%
Receivables and prepayments	497.7	504.7	717.2	688.5	11.4%	15.4%	660.9	641.1	615.5	-3.7%	15.6%
Cash and cash equivalents	666.5	1 085.4	874.9	874.1	9.5%	22.3%	736.4	640.3	371.2	-24.8%	14.2%
Taxation	22.1	22.0	0.3	—	-100.0%	0.3%	—	—	—	—	—
Derivatives financial instruments	1 058.8	650.5	1 382.2	900.0	-5.3%	25.5%	450.0	100.0	100.0	-51.9%	5.3%
Total assets	3 539.2	3 551.2	4 421.9	4 153.6	5.5%	100.0%	4 122.8	4 099.7	4 081.5	-0.6%	100.0%
Accumulated surplus/(deficit)	956.2	1 113.0	1 223.0	1 012.9	1.9%	27.5%	1 023.0	1 032.3	1 041.2	0.9%	25.2%
Capital and reserves	1 619.1	1 613.2	1 747.0	1 738.2	2.4%	42.9%	1 729.3	1 720.5	1 711.7	-0.5%	42.0%
Capital reserve fund	75.0	75.0	75.0	75.0	—	1.9%	75.0	75.0	75.0	—	1.8%
Deferred income	45.8	39.8	36.4	23.3	-20.1%	0.9%	13.5	8.7	5.7	-37.6%	0.2%
Trade and other payables	385.5	263.0	860.9	827.4	29.0%	14.9%	786.0	746.7	709.4	-5.0%	18.2%
Taxation	6.1	7.5	19.7	—	-100.0%	0.2%	—	—	—	—	—
Provisions	424.8	411.0	429.5	476.9	3.9%	11.1%	495.9	516.5	538.5	4.1%	12.6%
Derivatives financial instruments	26.9	28.9	30.3	—	-100.0%	0.5%	—	—	—	—	—
Total equity and liabilities	3 539.2	3 551.2	4 421.9	4 153.6	5.5%	100.0%	4 122.8	4 099.7	4 081.5	-0.6%	100.0%

1. Rand million.

Programmes/Objectives/Activities

Table 23.27 Castle Control Board expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	7.4	7.7	9.2	9.2	7.6%	84.5%	9.8	10.4	11.0	6.0%	81.2%
Ensure the preservation, interpretation and showcasing of the castle's history	0.6	1.0	1.3	1.5	32.7%	11.2%	1.6	1.7	1.8	6.1%	13.2%
Maximising the tourist potential of the Castle of Good Hope	0.0	0.0	0.1	0.2	110.0%	0.8%	0.2	0.2	0.3	6.0%	1.9%
Increased public profile and positive perception across all sectors of the community	0.3	0.3	0.4	0.4	15.1%	3.5%	0.4	0.5	0.5	6.3%	3.7%
Total	8.4	9.0	11.1	11.4	10.8%	100.0%	12.0	12.8	13.5	6.0%	100.0%

Statements of financial performance, cash flow and financial position

Table 23.28 Castle Control Board statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Revenue											
Non-tax revenue	5.2	4.9	5.6	6.4	7.3%	49.0%	8.0	8.8	13.5	28.6%	79.1%
Sale of goods and services other than capital assets	4.4	4.2	4.5	5.4	7.1%	41.2%	6.4	6.8	10.9	26.1%	62.8%
Other non-tax revenue	0.7	0.8	1.1	0.9	8.6%	7.8%	1.7	1.9	2.7	41.6%	16.4%
Transfers received	6.0	6.0	6.0	5.0	-5.9%	51.0%	4.0	4.0	-	-100.0%	20.9%
Total revenue	11.2	10.9	11.6	11.4	0.6%	100.0%	12.0	12.8	13.5	6.0%	100.0%
Expenses											
Current expenses	8.4	9.0	11.1	11.4	10.8%	100.0%	12.0	12.8	13.5	6.0%	100.0%
Compensation of employees	5.6	6.3	7.3	7.4	9.7%	66.9%	7.9	8.4	8.9	6.4%	65.7%
Goods and services	2.2	2.4	3.4	3.5	16.8%	29.1%	3.8	3.9	4.1	5.6%	30.7%
Depreciation	0.5	0.3	0.4	0.4	-6.3%	4.1%	0.4	0.5	0.5	2.2%	3.6%
Total expenses	8.4	9.0	11.1	11.4	10.8%	100.0%	12.0	12.8	13.5	6.0%	100.0%
Surplus/(Deficit)	2.8	2.0	-	-	-100.0%		-	-	-	-	
Cash flow statement											
Cash flow from operating activities	2.8	2.5	1.2	1.6	-17.2%	100.0%	2.3	2.5	0.9	-18.0%	100.0%
Receipts											
Non-tax receipts	4.3	4.7	5.4	5.7	10.0%	46.3%	6.8	7.3	11.6	26.2%	71.0%
Sales of goods and services other than capital assets	4.1	4.3	4.8	5.4	10.2%	42.8%	6.4	6.8	10.8	25.8%	66.6%
Other tax receipts	0.3	0.3	0.6	0.3	6.4%	3.5%	0.4	0.5	0.8	32.8%	4.4%
Transfers received	6.0	6.0	6.0	5.0	-5.9%	52.9%	4.0	4.0	-	-100.0%	22.2%
Financial transactions in assets and liabilities	0.1	0.0	0.0	0.2	47.4%	0.8%	0.7	0.8	0.9	57.6%	6.8%
Total receipts	10.4	10.7	11.5	11.0	1.8%	100.0%	11.5	12.1	12.5	4.4%	100.0%
Payment											
Current payments	7.6	8.2	10.2	9.4	7.4%	100.0%	9.2	9.6	11.6	7.4%	100.0%
Compensation of employees	5.7	6.3	7.2	6.9	6.6%	73.7%	7.1	7.2	8.1	5.6%	73.7%
Goods and services	1.9	1.9	3.0	2.5	9.9%	26.3%	2.1	2.4	3.5	11.9%	26.3%
Total payments	7.6	8.2	10.2	9.4	7.4%	100.0%	9.2	9.6	11.6	7.4%	100.0%
Net cash flow from investing activities	(0.2)	(0.6)	(0.0)	(0.2)	4.9%	100.0%	(0.2)	(1.6)	(1.9)	102.2%	100.0%
Acquisition of property, plant, equipment and intangible assets	(0.2)	(0.1)	(0.0)	(0.2)	4.9%	58.8%	(0.2)	(1.6)	(1.9)	102.2%	100.0%
Acquisition of software and other intangible assets	-	(0.4)	-	-	-	41.5%	-	-	-	-	-
Proceeds from the sale of property, plant, equipment and intangible assets	-	0.0	-	-	-	-0.3%	-	-	-	-	-
Net increase/(decrease) in cash and cash equivalents	2.6	1.9	1.2	1.4	-19.4%	100.0%	2.1	0.9	(1.0)	-190.0%	100.0%

Table 23.28 Castle Control Board statements of financial performance, cash flow and financial position (continued)

Statement of financial position				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	2.5	2.7	2.4	5.2	28.3%	30.4%	5.5	6.2	6.4	7.1%	56.5%
of which:											
Acquisition of assets	(0.2)	(0.1)	(0.0)	(0.2)	4.9%	100.0%	(0.2)	(1.6)	(1.9)	102.2%	100.0%
Inventory	0.0	0.0	0.0	0.1	166.8%	0.2%	0.1	0.1	0.1	12.0%	0.7%
Receivables and prepayments	0.6	0.5	0.2	0.4	-10.5%	4.1%	0.3	0.2	0.2	-19.0%	2.1%
Cash and cash equivalents	6.2	8.1	9.3	4.1	-12.8%	65.4%	3.8	4.5	4.8	5.3%	40.7%
Total assets	9.2	11.3	12.0	9.8	2.0%	100.0%	9.6	11.0	11.5	5.6%	100.0%
Accumulated surplus/(deficit)	8.5	10.4	11.0	9.1	2.5%	92.1%	8.9	10.1	10.6	5.2%	92.5%
Trade and other payables	0.4	0.5	0.6	0.4	-1.4%	4.3%	0.4	0.4	0.4	3.8%	3.6%
Provisions	0.4	0.4	0.4	0.3	-7.9%	3.6%	0.3	0.5	0.5	18.0%	3.9%
Total equity and liabilities	9.2	11.3	12.0	9.8	2.0%	100.0%	9.6	11.0	11.5	5.6%	100.0%

Personnel information

Table 23.29 Castle Control Board personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment												Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved posts on establishment		Actual			Revised estimate			Medium-term expenditure estimate							
			2024/25			2025/26			2026/27		2027/28		2028/29			
Castle Control Board			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	30	30	60	7.3	0.1	30	7.4	0.2	28	7.9	0.3	27	8.4	0.3	-4.7%	100.0%
1 – 6	26	26	56	5.7	0.1	26	5.0	0.2	24	5.3	0.2	22	4.9	0.2	-6.9%	82.7%
7 – 10	3	3	3	0.5	0.2	3	1.2	0.4	3	1.3	0.4	4	2.1	0.5	10.1%	13.6%
11 – 12	1	1	1	1.1	1.1	1	1.2	1.2	1	1.3	1.3	1	1.4	1.4	–	3.7%

1. Rand million.

Denel

Selected performance indicators

Table 23.30 Denel performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Revenue generated through the aerospace programme per year	Aerospace	An enabling environment for investment and improved competitiveness through structural reforms	R281.2m	R111m	R206m	R251m	R266.1m	R274m	R282.1m
Weighting of personnel costs on total objective costs in the aerospace programme per year	Aerospace		14.6% (R70.2m/ R481.4m)	78.8% (R170m/ R215.8m)	44.2% (R107.4m/ R243m)	46%	97%	97%	97%
Revenue generated through the aviation programme per year	Aviation		R476m	R619m	R664m	R776m	R822m	R911m	R956m
Weighting of personnel costs to total objective costs in the aviation programme per year	Aviation		10.8% (R45.1m/ R419.1m)	61.9% (R347.3m/ R561.4m)	55.8% (R271m/ R486m)	65%	52%	51%	53%
Revenue generated through the land solutions programme per year	Land solutions		R288m	R1.1bn	R1.3bn	R1.5bn	R1.6bn	R1.7bn	R1.8bn
Weighting of personnel costs to total objective costs in the land solutions programme per year	Land solutions		47.1% (R560.7m/ R1.2b)	44.1% (R295.8m/ R671.1m)	30.2% (R309.5m/ R1bn)	33%	28%	25%	25%
Revenue generated through the integrated systems solutions programme per year	Integrated systems solutions		– ¹	R125m	R185m	R300m	R318m	R335m	R345m
Weighting of personnel costs to total objective costs in the integrated systems solutions programme per year	Integrated systems solutions		– ¹	59.9% (R63.8m/ R106.5m)	61.9% (R90.9m/ R146.9m)	63%	63%	63%	63%

1. No historical data available.

Company overview

Denel was incorporated as a private company in 1992 in terms of the Companies Act (1973), with government as its sole shareholder. The company operates in the military aerospace and landward defence environment by providing strategic defence equipment. As part of the national macro organisation of government, oversight of Denel shifted from the abolished Department of Public Enterprises to the Department of Defence.

Over the medium term, Denel will continue implementing its turnaround plan, which includes the rollout of a new operating model, organisational restructuring and the optimisation of its cost structure. The plan requires funding of R5.2 billion, of which the company committed to raise R1.8 billion through the disposal of non-core assets. The remaining R3.4 billion was allocated to Denel in March 2023 through the Special Appropriation Act (2022). This capital injection was intended to support the implementation of the turnaround plan, settle legacy obligations and address liquidity constraints to sustain operations and execute the existing order pipeline. An independent review will be undertaken over the next 3 years at an estimated cost of R10 million to assess the entity's implementation of the plan and determine its long-term sustainability. The review will focus on the company's strategy, capability gaps, operations, funding model and balance sheet optimisation, including its capital structure and asset base, among other things.

Expenditure is projected to increase at an average annual rate of 7.2 per cent, from R3.1 billion in 2025/26 to R3.8 billion in 2028/29, driven by an anticipated improvement in business activity and the intensified implementation of the turnaround plan. Spending on goods and services accounts for 49.2 per cent (R5.4 billion) of the entity's total budget over the period ahead. The company expects to generate 87.3 per cent (R8.9 billion) of its revenue over the medium term from the sale of defence and security equipment and related services. Revenue is expected to increase at an average annual rate of 15.6 per cent, from R2.5 billion in 2025/26 to R3.9 billion in 2028/29, also reflecting progress in implementing the turnaround plan.

Programmes/Objectives/Activities

Table 23.31 DENEL expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	383.7	305.5	370.5	431.6	4.0%	14.8%	631.7	666.8	748.6	20.1%	18.8%
Missiles	481.4	215.8	243.0	238.3	-20.9%	11.7%	242.8	254.9	266.4	3.8%	7.0%
Aviation	419.1	561.4	486.0	672.0	17.0%	21.3%	702.5	737.6	770.8	4.7%	20.3%
Land solutions	1 189.9	671.1	1 024.6	1 553.2	9.3%	44.2%	1 636.6	1 718.4	1 795.7	5.0%	47.3%
Munitions	324.8	—	—	—	-100.0%	3.2%	—	—	—	—	—
Integrated systems solutions	—	106.5	146.9	219.3	—	4.7%	231.0	242.6	253.5	4.9%	6.7%
Total	2 798.8	1 860.3	2 271.0	3 114.5	3.6%	100.0%	3 444.5	3 620.3	3 834.9	7.2%	100.0%

Statements of financial performance, cash flow and financial position

Table 23.32 DENEL statements of financial performance, cash flow and financial position

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	2 730.8	1 517.0	1 737.0	2 524.0	-2.6%	100.0%	2 575.2	3 704.7	3 898.7	15.6%	100.0%
Sale of goods and services other than capital assets	1 469.0	1 434.0	1 612.0	2 120.0	13.0%	78.0%	2 156.9	3 277.0	3 450.0	17.6%	87.3%
Other non-tax revenue	1 261.8	83.0	125.0	404.0	-31.6%	22.0%	418.3	427.7	448.7	3.6%	12.7%
Total revenue	2 730.8	1 517.0	1 737.0	2 524.0	-2.6%	100.0%	2 575.2	3 704.7	3 898.7	15.6%	100.0%
Expenses											
Current expenses	2 787.3	1 860.3	2 271.0	3 114.5	3.8%	99.9%	3 444.5	3 620.3	3 834.9	7.2%	100.0%
Compensation of employees	849.5	974.5	885.9	1 353.3	16.8%	40.5%	1 593.7	1 660.6	1 787.1	9.7%	46.3%
Goods and services	1 411.2	844.2	1 253.5	1 578.5	3.8%	50.6%	1 693.1	1 794.1	1 874.9	5.9%	49.2%
Depreciation	71.9	41.6	31.5	33.9	-22.1%	1.8%	—	—	—	-100.0%	—
Interest, dividends and rent on land	454.7	—	100.1	148.7	-31.1%	7.0%	157.7	165.5	173.0	5.2%	4.6%
Transfers and subsidies	11.5	—	—	—	-100.0%	0.1%	—	—	—	—	—
Total expenses	2 798.8	1 860.3	2 271.0	3 114.5	3.6%	100.0%	3 444.5	3 620.3	3 834.9	7.2%	100.0%
Surplus/(Deficit)	(68.0)	(343.3)	(534.0)	(590.5)	105.5%		(869.3)	84.4	63.8	-147.6%	
Cash flow statement											
Receipts											
Payment											
Net cash flow from investing activities	(49.0)	350.7	(252.6)	(112.2)	31.8%	100.0%	(31.3)	(31.0)	—	-100.0%	100.0%
Acquisition of property, plant, equipment and intangible assets	(59.0)	(145.3)	(252.6)	(112.2)	23.9%	902.1%	(31.3)	(31.0)	—	-100.0%	100.0%
Proceeds from the sale of property, plant, equipment and intangible assets	10.0	496.0	—	—	-100.0%	-802.1%	—	—	—	—	—
Net cash flow from financing activities	—	(342.0)	(130.0)	(15.0)	—	100.0%	(15.0)	(15.0)	—	-100.0%	100.0%
Borrowing activities	—	(266.0)	(115.0)	—	—	78.2%	—	—	—	—	—
Repayment of finance leases	—	(76.0)	(15.0)	(15.0)	—	21.8%	(15.0)	(15.0)	—	-100.0%	100.0%
Net increase/(decrease) in cash and cash equivalents	(49.0)	8.7	(382.6)	(127.2)	37.4%	100.0%	(46.3)	(46.0)	—	-100.0%	100.0%
Statement of financial position											
Carrying value of assets of which:	985.1	1 535.0	1 843.2	2 011.3	26.9%	16.8%	2 099.3	2 188.0	1 777.0	-4.0%	18.8%
Acquisition of assets	(59.0)	(145.3)	(252.6)	(112.2)	23.9%	100.0%	(31.3)	(31.0)	—	-100.0%	100.0%
Investments	1 213.8	2 512.0	2 630.0	2 751.0	31.4%	24.0%	2 876.0	3 004.4	2 725.0	-0.3%	26.6%
Inventory	1 872.8	1 878.7	1 718.7	1 591.1	-5.3%	18.6%	1 464.4	1 338.8	2 817.0	21.0%	17.4%
Receivables and prepayments	1 203.1	1 509.3	1 485.6	1 481.8	7.2%	15.0%	1 492.4	1 513.5	3 465.0	32.7%	20.0%
Cash and cash equivalents	3 748.1	1 474.0	1 258.8	1 218.9	-31.2%	20.3%	1 448.3	1 601.0	2 019.0	18.3%	15.7%
Non-current assets held for sale	955.6	—	—	—	-100.0%	2.5%	—	—	—	—	—
Taxation	420.5	87.7	90.3	93.0	-39.5%	1.8%	95.8	98.7	60.0	-13.6%	0.8%
Finance lease receivable	—	114.0	123.0	123.0	—	0.9%	59.0	59.0	112.0	-3.1%	0.7%
Total assets	10 399.0	9 110.7	9 149.6	9 270.0	-3.8%	100.0%	9 535.3	9 803.3	12 975.0	11.9%	100.0%
Capital and reserves	(12 196.5)	(12 720.9)	(12 560.4)	(12 305.7)	0.3%	-131.3%	(11 886.4)	(11 435.5)	(12 862.0)	1.5%	-112.0%
Capital reserve fund	15 204.0	15 204.0	15 204.0	15 204.0	—	160.3%	15 204.0	15 204.0	15 205.0	—	141.2%
Borrowings	280.3	115.4	0.4	0.4	-88.7%	1.0%	0.4	0.4	164.0	640.1%	0.5%
Finance lease	251.0	235.1	220.1	205.1	-6.5%	2.4%	190.1	175.1	226.0	3.3%	1.8%
Deferred income	3 882.9	4 042.6	4 289.8	4 187.2	2.5%	43.2%	4 063.9	3 910.6	3 053.0	-10.0%	34.1%
Trade and other payables	2 345.6	1 781.4	1 531.4	1 500.8	-13.8%	18.9%	1 470.8	1 441.4	3 364.0	30.9%	19.4%
Taxation	119.3	2.3	—	—	-100.0%	0.3%	—	—	—	—	—
Provisions	512.6	450.8	464.3	478.2	-2.3%	5.0%	492.6	507.4	878.0	22.4%	5.8%
Derivatives financial instruments	—	—	—	—	—	—	—	—	2 947.0	—	9.1%
Total equity and liabilities	10 399.0	9 110.7	9 149.6	9 270.0	-3.8%	100.0%	9 535.3	9 803.3	12 975.0	11.9%	100.0%

Independent Police Investigative Directorate

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	139.6	1.1	2.3	143.0	150.5	156.1
Investigations and Provincial Coordination	276.9	0.2	6.8	284.0	293.8	301.9
Legal Compliance, Information and Stakeholder Management	20.1	–	0.1	20.1	21.2	21.9
Total expenditure estimates	436.6	1.3	9.2	447.1	465.4	479.9
Executive authority	Minister of Police					
Accounting officer	Executive Director of the Independent Police Investigative Directorate					
Website	www.ipid.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

Ensure independent oversight of the South African Police Service and the Municipal Police Services. Conduct independent and impartial investigations of identified criminal offences allegedly committed by members of the South African Police Service and the Municipal Police Services and make appropriate recommendations.

Mandate

The Independent Police Investigative Directorate exercises its functions in accordance with the Independent Police Investigative Directorate Act (2011). The legislation gives effect to the provisions of section 206(6) of the Constitution, which provides for the establishment of an independent police complaints body that must investigate any alleged misconduct of, or offence committed by, a member of the police service. The directorate's work centres on investigating serious and priority crimes allegedly committed by members of the South African Police Service and Municipal Police Services.

The act grants the directorate an extended mandate, changing the focus of its work from a complaints-driven organisation to one that prioritises investigations. It also places stringent obligations on the South African Police Service and Municipal Police Services to report matters that must be investigated by the directorate, and ensures the implementation of disciplinary recommendations. The Independent Police Investigative Directorate Amendment Act (2024) empowers the directorate to investigate specified offences regardless of whether a police officer is on or off duty, including offences of torture as defined in the Prevention and Combating of Torture of People Act (2013) and corruption as set out in the Prevention and Combating of Corrupt Activities Act (2004). The amended act further repeals the provision relating to section 28(1)(c) of the act, which required the directorate to investigate the discharge of an official firearm by a police officer even when no harm was caused or inflicted, as well as section 28(1)(f), which required the investigation of common assault. These amendments allow the directorate to investigate allegations only where there is an intention to cause grievous bodily harm, thereby enabling the directorate to focus on serious and priority offences.

Selected performance indicators

Table 24.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of backlog investigations that are decision-ready per year	Investigations and Provincial Coordination	Increased feelings of safety for women and children in communities	— ¹	— ¹	3 802	3 500	4 500	4 500	4 500
Number of investigations of deaths in custody that are decision-ready within 90 days of registration per year	Investigations and Provincial Coordination		— ¹	— ¹	141	60	140	140	140
Number of investigations of death as a result of police action that are decision-ready within 90 days of registration per year	Investigations and Provincial Coordination		— ¹	— ¹	86	60	80	80	80
Number of investigations of rape while in custody that are decision-ready within 90 days of registration per year	Investigations and Provincial Coordination		— ¹	— ¹	1	1	1	1	1
Number of investigations of any complaint of torture that are decision-ready within 90 days of registration per year	Investigations and Provincial Coordination		— ¹	— ¹	— ¹	— ¹	50	50	50
Number of investigations of corruption that are decision-ready within 90 days of registration per year	Investigations and Provincial Coordination	Combat priority offences (economic crime, organised crime and corruption)	— ¹	— ¹	14	15	15	15	15

1. No historical data available.

Expenditure overview

Over the medium term, the directorate will continue to focus on reducing its backlog of cases, with a specific emphasis on corruption; enhancing its quality assurance capacity; improving its operational efficiency; and strengthening its relations with stakeholders.

The directorate's total expenditure is projected to increase at an average annual rate of 3.8 per cent, from R428.6 million in 2025/26 to R479.9 million in 2028/29, in support of ongoing efforts to strengthen its investigative capacity. This increase occurs despite a reduction of R10.2 million to the directorate's baseline allocation over the medium term to align with inflation, which is lower than what was projected at the start of the 2026 budget process.

Given the labour-intensive nature of the directorate's work, an estimated 69.1 per cent (R1.3 billion) of its total budget over the MTEF period is allocated for spending on compensation of employees, increasing at an average annual rate of 4.1 per cent, from R293.6 million in 2025/26 to R331.3 million in 2028/29. To support the directorate's operational functions, an estimated 28.7 per cent (R521.2 million) of its total budget over the MTEF period is allocated for spending on goods and services, mainly to cover contractual obligations.

Reduction of backlog cases and prioritising corruption cases

The directorate will continue to focus on reducing its backlog of cases by a targeted 13 500 over the next 3 years through the implementation of the backlog strategy, which includes the recruitment of 25 former detectives dedicated to this work. To tackle and root out corruption within the police, the directorate will aim to ensure that 45 corruption cases over the medium term are decision-ready within 90 days of registration. Funding for these initiatives is within the *Investigations and Provincial Coordination* programme's allocation of R879.7 million over the MTEF period, accounting for an estimated 63.2 per cent of the directorate's total projected spending. Spending in this programme is expected to increase at an average annual rate of 4 per cent, from R268.3 million in 2025/26 to R301.9 million in 2028/29.

Improving the directorate's quality assurance capacity

In an effort to improve the prosecution rate, the directorate will aim to conduct quality assurance on 30 per cent of dockets in each year over the MTEF period. An additional allocation of R1.8 million over the medium term for

this purpose – funded through internal reprioritisations – in the *Legal Compliance Monitoring and Quality Assurance* subprogramme in the *Legal Compliance, Information and Stakeholder Management* programme reflects the directorate’s commitment to fulfilling this mandate. As a result, spending in the subprogramme is expected to increase at an average annual rate of 7 per cent, from R11.5 million in 2025/26 to R14.1 million in 2028/29.

Enhancing operational efficiency and strengthening stakeholder relations

To enhance operational efficiency, the directorate will continue with its ICT implementation plan. This includes the continued development of the case management system, which will ensure the integration of the directorate’s system with other case management systems within the justice cluster, such as the integrated justice system programme’s integrated case docket management system, to improve efficiency. The development of the case management system will be undertaken in parallel with other ICT projects identified in the ICT implementation plan, including the modernisation of operational systems such as server upgrades.

To strengthen stakeholder relations, the directorate has planned 18 media engagements over the MTEF period. These will allow it to communicate the provisions of the Independent Police Investigative Directorate Amendment Act (2024) and its mandate to key stakeholders. In addition, 120 community outreach initiatives are planned over the period ahead to ensure that key stakeholders are kept informed of the directorate’s mandate. Funds for these activities are made available in the *Administration* programme’s *Corporate Services* subprogramme, which is allocated R217 million over the next 3 years.

Expenditure trends and estimates

Table 24.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Investigations and Provincial Coordination											
3. Legal Compliance, Information and Stakeholder Management											
Programme					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	116.0	112.4	116.0	137.2	5.8%	31.6%	143.0	150.5	156.1	4.4%	32.3%
Programme 2	226.3	233.3	239.9	268.3	5.8%	63.6%	284.0	293.8	301.9	4.0%	63.2%
Programme 3	16.7	18.4	14.6	23.0	11.2%	4.8%	20.1	21.2	21.9	-1.6%	4.5%
Subtotal	359.0	364.1	370.4	428.6	6.1%	100.0%	447.1	465.4	479.9	3.8%	100.0%
Total	359.0	364.1	370.4	428.6	6.1%	100.0%	447.1	465.4	479.9	3.8%	100.0%
Change to 2025 Budget estimate				–			(0.7)	(1.5)	(8.0)		
Economic classification											
Current payments	338.6	352.8	365.3	415.5	7.1%	96.7%	436.6	454.5	470.0	4.2%	97.7%
Compensation of employees	224.4	239.0	249.2	293.6	9.4%	66.1%	309.0	321.4	331.3	4.1%	69.1%
Goods and services ¹	114.2	113.8	116.1	121.8	2.2%	30.6%	127.7	133.1	138.6	4.4%	28.7%
of which:											
Computer services	10.7	12.3	12.1	15.4	13.0%	3.3%	11.2	11.3	12.4	-7.0%	2.5%
Consultants: Business and advisory services	1.5	1.3	2.4	6.6	63.1%	0.8%	8.0	8.8	9.1	11.1%	1.9%
Fleet services (including government motor transport)	10.5	9.9	9.8	9.1	-4.7%	2.6%	10.1	10.2	11.6	8.6%	2.3%
Operating leases	23.1	23.2	27.3	27.1	5.5%	6.6%	30.3	31.4	32.4	6.1%	6.8%
Property payments	23.5	25.1	27.0	23.0	-0.7%	6.5%	24.5	24.2	24.5	2.1%	5.3%
Travel and subsistence	20.3	21.7	18.9	17.9	-4.1%	5.2%	21.9	25.3	26.4	13.7%	5.3%
Interest and rent on land	0.0	–	–	–	-100.0%	0.0%	–	–	–	0.0%	0.0%
Transfers and subsidies ¹	1.7	2.0	1.8	1.1	-13.0%	0.4%	1.3	1.2	1.2	4.1%	0.3%
Provinces and municipalities	0.1	0.1	0.1	0.1	7.7%	0.0%	0.1	0.1	0.1	4.2%	0.0%
Departmental agencies and accounts	0.7	0.7	0.8	0.9	7.0%	0.2%	0.9	1.0	1.0	4.1%	0.2%
Public corporations and private enterprises	0.0	0.0	–	0.0	5.3%	0.0%	0.0	0.0	0.0	8.7%	0.0%
Households	0.9	1.1	0.9	0.1	-51.2%	0.2%	0.2	0.1	0.1	3.5%	0.0%
Payments for capital assets	18.8	9.4	3.2	12.0	-13.9%	2.8%	9.2	9.8	8.7	-10.2%	2.0%
Machinery and equipment	18.8	9.4	3.2	12.0	-13.9%	2.8%	9.2	9.8	8.7	-10.2%	2.0%
Payments for financial assets	–	0.0	0.1	0.0	0.0%	0.0%	–	–	–	-100.0%	0.0%
Total	359.0	364.1	370.4	428.6	6.1%	100.0%	447.1	465.4	479.9	3.8%	100.0%

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

Transfers and subsidies expenditure trends and estimates

Table 24.3 Vote transfers and subsidies trends and estimates

	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R thousand											
Households											
Social benefits											
Current	818	801	822	100	-50.4%	39.1%	233	106	111	3.5%	12.1%
Employee social benefits	818	801	822	100	-50.4%	39.1%	233	106	111	3.5%	12.1%
Other transfers to households											
Current	42	276	76	–	-100.0%	6.1%	–	–	–	–	–
Employee social benefits	–	–	20	–	–	0.3%	–	–	–	–	–
Claims against the state	42	276	56	–	-100.0%	5.8%	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	719	739	776	881	7.0%	47.9%	927	964	994	4.1%	77.3%
Safety and Security Sector	719	739	776	881	7.0%	47.9%	927	964	994	4.1%	77.3%
Education and Training Authority											
Provinces and municipalities											
Provincial agencies and funds											
Current	92	136	90	115	7.7%	6.7%	119	125	130	4.2%	10.0%
Vehicle licences	92	136	90	115	7.7%	6.7%	119	125	130	4.2%	10.0%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	6	7	–	7	5.3%	0.3%	8	8	9	8.7%	0.7%
Communication licences	6	7	–	7	5.3%	0.3%	8	8	9	8.7%	0.7%
Total	1 677	1 959	1 764	1 103	-13.0%	100.0%	1 287	1 203	1 244	4.1%	100.0%

Personnel information

Table 24.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																		
1. Administration																		
2. Investigations and Provincial Coordination																		
3. Legal Compliance, Information and Stakeholder Management																		
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment													Average growth rate (%)	Average: Salary level/ Total (%)	
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate										
		2024/25			2025/26			2026/27		2027/28		2028/29			2025/26 - 2028/29			2026/27 - 2028/29
Independent Police Investigative Directorate			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	
Programme	476	44	387	249.2	0.6	438	293.6	0.7	440	309.0	0.7	433	321.4	0.7	408	331.3	0.8	-2.3%
Programme 1	150	16	119	64.8	0.5	134	76.9	0.6	138	84.8	0.6	138	89.4	0.6	127	93.2	0.7	-1.7%
Programme 2	297	26	249	171.0	0.7	276	196.6	0.7	278	208.5	0.8	271	215.4	0.8	258	221.1	0.9	-2.3%
Programme 3	29	2	19	13.3	0.7	27	20.2	0.7	24	15.7	0.7	23	16.5	0.7	23	17.1	0.7	-5.2%

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

2. Rand million.

Departmental receipts

Table 24.5 Departmental receipts by economic classification

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
	2022/23	2023/24	2024/25					2026/27	2027/28	2028/29		
R thousand	2022/23	2023/24	2024/25	2025/26	2025/26	2022/23 - 2025/26	2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	278	2 024	3 581	402	402	13.1%	100.0%	1 163	375	390	-1.0%	100.0%
Sales of goods and services produced by department	141	143	157	149	149	1.9%	9.4%	146	149	154	1.1%	23.3%
Administrative fees	6	6	10	15	15	35.7%	0.6%	11	12	14	-2.3%	1.9%
of which:												
Request information:	5	6	10	15	15	44.2%	0.6%	10	12	14	-2.3%	1.9%
Promotion of Access to Information Act (2000)												
Request information: Duplicate certificate	1	-	-	-	-	-100.0%	-	1	-	-	-	0.1%
Other sales	135	137	147	134	134	-0.2%	8.8%	135	137	140	1.5%	21.4%
of which:												
Service rendered: Commission insurance and garnishees	135	137	147	134	134	-0.2%	8.8%	135	137	140	1.5%	21.4%
Sales of scrap, waste, arms and other used current goods	-	-	-	1	1	-	-	1	-	-	-100.0%	0.1%
of which:												
Sales: Scrap	-	-	-	1	1	-	-	1	-	-	-100.0%	0.1%
Interest, dividends and rent on land	5	5	14	7	7	11.9%	0.5%	8	8	8	4.6%	1.2%
Interest	5	5	14	7	7	11.9%	0.5%	8	8	8	4.6%	1.2%
Sales of capital assets	-	897	2 214	-	-	-	49.5%	800	-	-	-	41.5%
Transactions in financial assets and liabilities	132	979	1 196	245	245	22.9%	40.6%	208	218	228	-2.4%	33.9%
Total	278	2 024	3 581	402	402	13.1%	100.0%	1 163	375	390	-1.0%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 24.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Department Management	20.8	11.9	11.3	17.8	-5.1%	12.8%	19.0	20.3	21.0	5.6%	13.4%
Corporate Services	53.5	53.4	59.0	68.4	8.5%	48.7%	69.6	72.2	75.2	3.2%	48.3%
Office Accommodation	15.2	15.8	16.6	17.3	4.5%	13.5%	18.0	18.7	19.3	3.7%	12.5%
Internal Audit	5.2	5.9	5.2	6.2	6.4%	4.7%	7.3	8.8	9.3	14.3%	5.6%
Finance Services	21.3	25.3	23.9	27.5	8.8%	20.3%	29.2	30.4	31.3	4.5%	20.2%
Total	116.0	112.4	116.0	137.2	5.8%	100.0%	143.0	150.5	156.1	4.4%	100.0%
Change to 2025 Budget estimate				-			3.1	2.6	1.6		

Table 24.6 Administration expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	106.3	107.9	112.9	132.0	7.5%	95.3%	139.6	146.9	152.4	4.9%	97.6%
Compensation of employees	61.1	62.1	64.8	76.9	7.9%	55.0%	84.8	89.4	93.2	6.6%	59.5%
Goods and services	45.1	45.9	48.1	55.1	6.9%	40.3%	54.8	57.5	59.3	2.5%	38.2%
of which:						—					—
Audit costs: External	3.6	3.7	3.5	4.2	5.3%	3.1%	4.3	4.8	4.4	1.6%	3.0%
Computer services	8.2	9.8	9.0	8.5	1.0%	7.4%	6.1	6.3	5.9	-11.5%	4.1%
Consultants: Business and advisory services	1.3	1.2	2.4	6.6	71.5%	2.4%	7.9	8.8	9.0	11.0%	5.7%
Operating leases	16.5	16.9	18.8	18.8	4.3%	14.8%	21.7	22.4	23.0	7.0%	14.9%
Property payments	4.7	4.1	5.1	4.0	-5.8%	3.7%	3.9	4.0	4.1	1.3%	2.7%
Travel and subsistence	3.1	3.9	3.3	3.1	0.3%	2.8%	2.7	2.9	3.1	0.3%	1.9%
Interest and rent on land	0.0	—	—	—	-100.0%	0.0%	—	—	—	—	—
Transfers and subsidies	1.1	0.9	1.1	0.9	-6.1%	0.8%	1.1	1.0	1.0	4.2%	0.7%
Provinces and municipalities	0.0	0.0	—	0.0	14.5%	0.0%	0.0	0.0	0.0	—	0.0%
Departmental agencies and accounts	0.7	0.7	0.8	0.9	7.0%	0.6%	0.9	1.0	1.0	4.1%	0.6%
Public corporations and private enterprises	0.0	0.0	—	0.0	—	0.0%	0.0	0.0	0.0	14.5%	0.0%
Households	0.4	0.2	0.3	—	-100.0%	0.2%	0.1	0.0	0.0	—	0.0%
Payments for capital assets	8.7	3.5	1.8	4.3	-20.6%	3.8%	2.3	2.6	2.7	-15.1%	1.7%
Machinery and equipment	8.7	3.5	1.8	4.3	-20.6%	3.8%	2.3	2.6	2.7	-15.1%	1.7%
Payments for financial assets	—	—	0.1	—	—	0.0%	—	—	—	—	—
Total	116.0	112.4	116.0	137.2	5.8%	100.0%	143.0	150.5	156.1	4.4%	100.0%
Proportion of total programme expenditure to vote expenditure	32.3%	30.9%	31.3%	32.0%	—	—	32.0%	32.3%	32.5%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.4	0.2	0.3	—	-100.0%	0.2%	0.1	0.0	0.0	—	0.0%
Employee social benefits	0.4	0.2	0.3	—	-100.0%	0.2%	0.1	0.0	0.0	—	0.0%
Other transfers to households											
Current	—	—	0.0	—	—	—	—	—	—	—	—
Employee social benefits	—	—	0.0	—	—	—	—	—	—	—	—
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	0.7	0.7	0.8	0.9	7.0%	0.6%	0.9	1.0	1.0	4.1%	0.6%
Safety and Security Sector	0.7	0.7	0.8	0.9	7.0%	0.6%	0.9	1.0	1.0	4.1%	0.6%
Education and Training Authority											
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.0	—	0.0	14.5%	—	0.0	0.0	0.0	—	0.0%
Vehicle licences	0.0	0.0	—	0.0	14.5%	—	0.0	0.0	0.0	—	0.0%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	0.0	0.0	—	0.0	—	—	0.0	0.0	0.0	14.5%	0.0%
Communication licences	0.0	0.0	—	0.0	—	—	0.0	0.0	0.0	14.5%	0.0%

Personnel information

Table 24.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
Administration			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	150	16	119	64.8	0.5	134	76.9	0.6	138	84.8	0.6	138	89.4	0.6	127	93.2	0.7	-1.7%	100.0%
1 – 6	38	2	35	12.2	0.3	38	14.4	0.4	38	15.2	0.4	38	16.0	0.4	38	16.9	0.4	—	28.1%
7 – 10	60	1	44	22.4	0.5	53	29.5	0.6	58	35.1	0.6	58	37.0	0.6	57	38.5	0.7	1.9%	42.5%
11 – 12	22	—	17	14.1	0.8	20	15.9	0.8	20	16.7	0.8	20	17.6	0.9	20	18.5	0.9	—	14.8%
13 – 16	17	—	13	15.7	1.2	13	16.5	1.3	13	17.3	1.3	13	18.3	1.4	13	19.3	1.5	—	9.6%
Other	13	13	10	0.5	0.1	10	0.6	0.1	10	0.6	0.1	10	0.6	0.1	0	0.0	0.1	-80.0%	5.0%

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

2. Rand million.

Programme 2: Investigation and Provincial Coordination

Programme purpose

Coordinate and facilitate the directorate's investigation processes through the development of policy and strategic frameworks that guide and report on investigations.

Objectives

- Strengthen the directorate's oversight of the police service by:
 - conducting investigations, as per the Independent Police Investigative Directorate Amendment Act (2024), on an ongoing basis
 - making appropriate recommendations on investigations in the various categories outlined in section 28 of the Independent Police Investigative Directorate Amendment Act (2024) within 30 days of finalising investigations
 - submitting feedback to complainants within 30 days of the closure of an investigation.

Subprogrammes

- *Investigation Management* develops and maintains investigation systems, procedures, norms, standards and policies in line with the Independent Police Investigative Directorate Amendment Act (2024) and other relevant prescripts; maintains the case flow management system and database; and analyses and compiles statistical information.
- *Investigation Services* manages and conducts investigations in line with the Independent Police Investigative Directorate Amendment Act (2024) and manages the directorate's call centre.
- *Forensic Investigation Services* provides specialised forensic investigation services in line with the provisions of the Independent Police Investigative Directorate Amendment Act (2024).

Expenditure trends and estimates

Table 24.8 Investigations and Provincial Coordination expenditure trends and estimates by subprogramme and economic classification

Classification											
Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Investigation Management	8.7	9.8	2.6	5.4	-14.5%	2.7%	5.2	5.5	5.8	2.2%	1.9%
Investigation Services	217.6	223.5	233.3	254.9	5.4%	96.0%	270.6	278.8	286.5	4.0%	95.0%
Forensic Investigation Services	—	—	4.0	8.0	—	1.2%	8.2	9.4	9.6	6.0%	3.1%
Total	226.3	233.3	239.9	268.3	5.8%	100.0%	284.0	293.8	301.9	4.0%	100.0%
Change to 2025 Budget estimate				—			1.9	2.1	(2.9)		

Table 24.8 Investigations and Provincial Coordination expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	215.6	227.8	237.8	261.9	6.7%	97.5%	276.9	286.4	295.6	4.1%	97.6%
Compensation of employees	149.4	161.7	171.0	196.6	9.6%	70.1%	208.5	215.4	221.1	4.0%	73.3%
Goods and services	66.2	66.1	66.8	65.3	-0.4%	27.3%	68.5	71.0	74.5	4.5%	24.3%
of which:						—					—
Communication	5.6	5.6	4.2	2.1	-27.8%	1.8%	1.4	1.4	1.4	-11.7%	0.5%
Computer services	2.3	2.4	2.9	6.7	43.1%	1.5%	5.0	4.8	6.2	-2.7%	1.8%
Fleet services (including government motor transport)	10.0	8.6	8.9	8.5	-5.2%	3.7%	9.6	9.7	10.5	7.4%	3.4%
Operating leases	6.5	6.2	8.5	8.4	8.6%	3.1%	8.6	9.0	9.4	4.0%	3.1%
Property payments	18.7	21.0	21.9	19.1	0.6%	8.3%	20.6	20.2	20.4	2.3%	7.0%
Travel and subsistence	16.4	17.3	15.1	14.3	-4.3%	6.5%	16.0	18.8	19.6	10.9%	6.2%
Interest and rent on land	0.0	—	—	—	-100.0%	0.0%	—	—	—	—	—
Transfers and subsidies	0.6	1.0	0.7	0.2	-28.7%	0.3%	0.2	0.2	0.2	3.7%	0.1%
Provinces and municipalities	0.1	0.1	0.1	0.1	7.4%	0.0%	0.1	0.1	0.1	4.4%	0.0%
Public corporations and private enterprises	—	0.0	—	0.0	—	0.0%	—	—	—	-100.0%	—
Households	0.5	0.9	0.6	0.1	-41.2%	0.2%	0.1	0.1	0.1	3.2%	0.0%
Payments for capital assets	10.1	4.4	1.4	6.2	-14.9%	2.3%	6.8	7.2	6.0	-1.0%	2.3%
Machinery and equipment	10.1	4.4	1.4	6.2	-14.9%	2.3%	6.8	7.2	6.0	-1.0%	2.3%
Payments for financial assets	—	0.0	—	0.0	—	0.0%	—	—	—	-100.0%	—
Total	226.3	233.3	239.9	268.3	5.8%	100.0%	284.0	293.8	301.9	4.0%	100.0%
Proportion of total programme expenditure to vote expenditure	63.0%	64.1%	64.8%	62.6%	—	—	63.5%	63.1%	62.9%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.4	0.6	0.5	0.1	-39.4%	0.2%	0.1	0.1	0.1	3.2%	0.0%
Employee social benefits	0.4	0.6	0.5	0.1	-39.4%	0.2%	0.1	0.1	0.1	3.2%	0.0%
Other transfers to households											
Current	0.0	0.3	0.1	—	-100.0%	—	—	—	—	—	—
Claims against the state	0.0	0.3	0.1	—	-100.0%	—	—	—	—	—	—
Provinces and municipalities											
Provincial agencies and funds											
Current	0.1	0.1	0.1	0.1	7.4%	—	0.1	0.1	0.1	4.4%	0.0%
Vehicle licences	0.1	0.1	0.1	0.1	7.4%	—	0.1	0.1	0.1	4.4%	0.0%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	—	0.0	—	0.0	—	—	—	—	—	-100.0%	—
Communication licences	—	0.0	—	0.0	—	—	—	—	—	-100.0%	—

Personnel information

Table 24.9 Investigations and Provincial Coordination personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual		Revised estimate		Medium-term expenditure estimate													
		2024/25		2025/26		2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29						
Investigations and Provincial Coordination			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	297	26	249	171.0	0.7	276	196.6	0.7	278	208.5	0.8	271	215.4	0.8	258	221.1	0.9	-2.3%	100.0%
1 – 6	44	–	37	12.8	0.3	41	15.2	0.4	41	16.0	0.4	41	16.9	0.4	41	17.8	0.4	–	15.2%
7 – 10	212	17	178	122.3	0.7	202	144.2	0.7	203	152.2	0.8	196	156.1	0.8	189	159.3	0.8	-2.1%	72.9%
11 – 12	12	–	10	10.7	1.1	10	11.4	1.1	10	12.0	1.2	10	12.6	1.3	10	13.3	1.3	–	3.7%
13 – 16	20	–	17	24.5	1.4	16	25.1	1.5	17	27.6	1.6	17	29.1	1.7	17	30.7	1.8	1.7%	6.4%
Other	9	9	7	0.7	0.1	7	0.7	0.1	7	0.7	0.1	7	0.8	0.1	–	–	–	-100.0%	1.7%

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

2. Rand million.

Programme 3: Legal Compliance, Information and Stakeholder Management

Programme purpose

Manage and facilitate the provision of investigation advisory services. Provide legal, civil and labour litigation services.

Objectives

- Strengthen the quality of investigations by providing quality assurance on an ongoing basis.
- Improve the prosecution rate by ensuring that legal investigative advice and support is provided to investigators on an ongoing basis.
- Inform the review of departmental policies and identify further interventions for the professionalisation of the police service by ensuring that an in-depth trend analysis of collected data on alleged police misconduct is conducted over the medium term.
- Strengthen relations with the directorate's key stakeholders by having regular meetings or formal engagements on an ongoing basis.
- Strengthen the quality of recommendations submitted to the South African Police Service and Municipal Police Services by analysing these recommendations on an ongoing basis.

Subprogrammes

- *Legal Compliance Monitoring and Quality Assurance* provides legal investigative advisory and support services, and monitors and evaluates the quality of recommendations made to and responses received from the South African Police Service, Municipal Police Services and the National Prosecuting Authority in compliance with the reporting obligations in terms of the Independent Police Investigative Directorate Amendment Act (2024).
- *Stakeholder Management* manages relations and liaises with the directorate's key stakeholders – such as the South African Police Service, Municipal Police Services, Civilian Secretariat for the Police Service, the National Prosecuting Authority, the Special Investigating Unit, the Public Protector of South Africa, the State Security Agency and civil society organisations – in line with the requirements of the Independent Police Investigative Directorate Amendment Act (2024).
- *Policy, Research and Information Management* conducts proactive research and coordinates policy for the benefit of the directorate.

Expenditure trends and estimates

Table 24.10 Legal Compliance, Information and Stakeholder Management 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Legal Compliance Monitoring and Quality Assurance	9.6	12.8	6.0	11.5	6.0%	55.0%	12.3	13.4	14.1	7.0%	62.8%
Stakeholder Management	2.7	1.4	3.3	5.3	25.6%	17.4%	3.2	3.1	3.1	-16.2%	14.9%
Policy Research and Information Management	4.4	4.2	5.2	6.2	12.0%	27.6%	4.7	4.7	4.7	-8.8%	22.3%
Total	16.7	18.4	14.6	23.0	11.2%	100.0%	20.1	21.2	21.9	-1.6%	100.0%
Change to 2025 Budget estimate				–			(5.7)	(6.2)	(6.7)		

Table 24.10 Legal Compliance, Information and Stakeholder Management expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	16.7	17.0	14.6	21.6	8.8%	96.0%	20.1	21.2	21.9	0.5%	99.9%
Compensation of employees	13.9	15.2	13.3	20.2	13.3%	86.1%	15.7	16.5	17.1	-5.3%	78.0%
Goods and services	2.9	1.7	1.2	1.4	-21.5%	9.9%	4.4	4.7	4.8	51.4%	21.9%
of which:						—					—
Catering: Departmental activities	0.0	0.1	0.1	0.0	-34.6%	0.2%	0.1	0.1	0.1	160.0%	0.5%
Communication	0.3	0.2	0.2	0.2	-15.6%	1.3%	0.3	0.3	0.3	11.6%	1.3%
Computer services	0.1	0.1	0.2	0.1	8.3%	0.8%	0.2	0.3	0.3	22.6%	1.2%
Consumables: Stationery, printing and office supplies	0.0	0.0	0.0	0.1	11.2%	0.3%	0.1	0.1	0.1	13.3%	0.4%
Travel and subsistence	0.9	0.5	0.6	0.5	-17.1%	3.3%	3.2	3.6	3.7	93.0%	16.6%
Training and development	0.1	0.0	0.1	0.2	44.5%	0.4%	0.2	0.2	0.2	5.2%	0.9%
Transfers and subsidies	0.0	—	—	—	-100.0%	0.0%	—	—	—	—	—
Households	0.0	—	—	—	-100.0%	0.0%	—	—	—	—	—
Payments for capital assets	—	1.4	—	1.4	—	4.0%	0.1	—	—	-100.0%	0.1%
Machinery and equipment	—	1.4	—	1.4	—	4.0%	0.1	—	—	-100.0%	0.1%
Total	16.7	18.4	14.6	23.0	11.2%	100.0%	20.1	21.2	21.9	-1.6%	100.0%
Proportion of total programme expenditure to vote expenditure	4.7%	5.1%	3.9%	5.4%	—	—	4.5%	4.5%	4.6%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.0	—	—	—	-100.0%	—	—	—	—	—	—
Employee social benefits	0.0	—	—	—	-100.0%	—	—	—	—	—	—

Personnel information

Table 24.11 Legal Compliance, Information and Stakeholder Management personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Legal Compliance, Information and Stakeholder Management																			
Salary level	29	2	19	13.3	0.7	27	20.2	0.7	24	15.7	0.7	23	16.5	0.7	23	17.1	0.7	-5.2%	100.0%
1 – 6	1	–	3	0.7	0.2	3	0.8	0.3	3	0.8	0.3	3	0.9	0.3	3	0.9	0.3	–	12.8%
7 – 10	13	–	5	2.0	0.4	8	3.6	0.5	8	3.8	0.5	8	4.0	0.5	8	4.2	0.5	–	34.1%
11 – 12	7	–	5	6.0	1.2	7	9.0	1.3	4	5.4	1.3	4	5.7	1.4	4	6.1	1.5	-16.8%	17.3%
13 – 16	6	–	4	4.5	1.1	7	6.6	1.0	6	5.4	1.0	6	5.7	1.0	5	5.7	1.1	-5.8%	23.6%
Other	2	2	2	0.1	0.1	3	0.2	0.1	3	0.2	0.1	3	0.2	0.1	3	0.2	0.1	-0.2%	12.1%

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

2. Rand million.

Justice and Constitutional Development

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	2 999.7	139.2	9.6	3 148.6	3 154.7	3 251.1
Lower Court Services	7 247.0	33.5	530.9	7 811.5	8 153.5	8 405.0
State Legal Services	1 934.5	32.1	18.3	1 984.9	2 034.1	2 097.4
National Prosecuting Authority	6 246.0	26.7	40.3	6 313.0	6 593.6	6 798.5
Auxiliary and Associated Services	728.4	3 555.7	29.8	4 313.9	4 489.7	4 629.3
Subtotal	19 155.6	3 787.2	629.0	23 571.8	24 425.6	25 181.3
Direct charge against the National Revenue Fund						
Magistrates' salaries	2 702.0	49.1	–	2 751.2	2 875.4	2 964.7
Total expenditure estimates	21 857.6	3 836.3	629.0	26 323.0	27 300.9	28 146.0

Executive authority Minister of Justice and Constitutional Development
Accounting officer Director-General of Justice and Constitutional Development
Website www.justice.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

Uphold and protect the Constitution and the rule of law, and render accessible, fair, speedy and cost-effective administration of justice in the interests of a safer and more secure South Africa.

Mandate

The Department of Justice and Constitutional Development derives its mandate from the Constitution and several acts that assign functions to it. These include:

- establishing magistrate's courts and appointing magistrates and other judicial officers
- establishing the National Prosecuting Authority and ensuring its functioning
- conducting criminal proceedings
- prosecuting organised crime and corruption, and enforcing the forfeiture of assets obtained through illicit means
- providing witness protection to vulnerable and intimidated witnesses and their relatives admitted into the programme for reasons related to judicial proceedings
- establishing bodies responsible for legal aid, law reform and rule-making and ensuring their functioning
- appointing masters of the high courts
- managing third-party funds
- administering the Guardian's Fund and deceased and insolvent estates
- managing state litigation
- regulating and providing legal advisory services to government departments
- promoting, protecting and enforcing human rights
- ensuring the protection of vulnerable groups
- providing support to chapter 9 institutions and the Information Regulator.

Selected performance indicators

Table 25.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of sexual offences courts established per year ¹	Lower Court Services	Increased feelings of safety for women and children in communities	— ²	— ²	19	16	18	20	22
Number of district courts upgraded in line with the minimum standards for domestic violence support services per year	Lower Court Services	A reformed, integrated and modernised criminal justice system	— ²	— ²	— ²	40	45	50	55
Percentage of letters of appointment issued in deceased estates within 15 days of receipt of all required documents per year ¹	State Legal Services		— ²	— ²	— ²	85%	85%	90%	95%
Conviction rate: High courts	National Prosecuting Authority	Combat priority offences (economic crime, organised crime and corruption)	89.2% (705/790)	90.8% (682/751)	92.3% (733/794)	87%	87%	87%	87%
Regional courts			82.6% (17 196/ 20 824)	81.8% (17 333/ 21 187)	83.3% (18 094/ 21 718)	74%	74%	74%	74%
District courts			94.5% (139 979/ 148 186)	95.1% (152 731/ 160 594)	95.6% (143 281/ 149 839)	88%	88%	88%	88%
Number of new Thuthuzela care centres established per year ¹	National Prosecuting Authority	Increased feelings of safety for women and children in communities	— ²	— ²	— ²	— ²	2	2	2
Conviction rate in serious commercial crime per year ¹	National Prosecuting Authority	Combat priority offences (economic crime, organised crime and corruption)	87.1% (364/418)	89.5% (333/372)	87.7% (235/268)	90%	90%	90%	90%
Total value of freezing orders obtained per year ¹	National Prosecuting Authority		R570m	R932m	R710m	R700m	R700m	R700m	R700m
Total value of recoveries obtained per year ¹	National Prosecuting Authority		R2.6bn	R787m	R1.4bn	R160m	R160m	R160m	R160m
Number of people sentenced for corruption per year ¹	National Prosecuting Authority		— ²	— ²	— ²	230	240	250	250
Number of prosecutions finalised involving money laundering charges per year ¹	National Prosecuting Authority		— ²	— ²	— ²	55	70	75	75

1. Indicator/Targets updated to align with the department's 2026/27 annual performance plan.

2. No historical data available.

Expenditure overview

To continue its efforts to improve service delivery and strengthen the safety and security of all South Africans, the department's focus over the medium term will be on accelerating the rollout of its revised digitisation and modernisation strategy; migrating judicial functions towards a single, independent judiciary; deepening the response to gender-based violence and femicide; and reinforcing efforts to tackle complex crimes, including money laundering and corruption.

Expenditure is expected to increase at an average annual rate of 3.2 per cent, from R25.6 billion in 2025/26 to R28.1 billion in 2028/29. Spending on compensation of employees accounts for an estimated 62.8 per cent (R51.3 billion) of total expenditure over the period ahead, increasing at an average annual rate of 4.9 per cent, from R15.3 billion in 2025/26 to R17.7 billion in 2028/29. Included in the department's spending over the medium term is the shifting of R883.8 million to the Office of the Chief Justice for facilities management, security services and virtual library services as part of the transition to a judiciary-led court administration model. The department will receive additional funding of R115.1 million in 2026/27 to make provision for early retirement and voluntary exit programmes. These funds are allocated in its budget for transfers to households.

Accelerating digitisation and modernisation

The department has revised its modernisation and digitalisation strategy, which prioritises the enhancement of core systems, the implementation of essential applications and the maintenance of stable operations while containing costs. The strategy centres on several key pillars, key among which are network upgrades, data centre

enhancements, strengthened cybersecurity, modernised legacy systems, ICT cost optimisation and improved user engagement. Accordingly, over the MTEF period, the *Administration* programme is allocated R1.8 billion for upgrading local and wide area networks (LAN and WAN) at various service points across the country, including courts, masters' offices and offices of the state attorney. The *Auxiliary and Associated Services* programme is allocated R584.2 million to upgrade the department's legacy systems. To ensure sufficient human resource capacity for the implementation of the strategy, the department plans to fill an additional 27 posts in its ICT unit at an estimated cost of R57.6 million over the next 3 years.

Enhancing judicial independence

Government plans to move to a judiciary-led court administration model by transferring key functions of the Department of Justice and Constitutional Development to the Office of the Chief Justice. The objective of this is to promote greater independence and efficiency in the judicial system to strengthen South Africa's constitutional democracy. This migration will be implemented in phases, with the first to be implemented in 2026/27 at a cost of R883.8 million over the medium term, involving the relocation of shared services functions (facilities management, security services and virtual library services) from the department to the Office of the Chief Justice. The second phase, which involves transferring all functions relating to lower (regional and district) courts, including magistrates' salaries and the Magistrate's Commission, to the Office of the Chief Justice, is expected to be completed in 2027/28.

Deepening the response to gender-based violence and femicide

Addressing the scourge of gender-based violence, femicide and violence against children continues to be a government priority. In line with article 13 of the declaration of the presidential summit against gender-based violence and femicide, the department seeks to provide victims of gender-based violence, sex crimes and the relatives of femicide victims with a range of support services aimed at ensuring that their court experience is free from any form of secondary victimisation. Over the next 3 years, the number of sexual offences courts with standardised infrastructure, trained personnel and victim support services is set to increase from 16 in 2025/26 to 22 in 2028/29, supported by an allocation of R15 million in the *Lower Court Services* programme. An estimated 150 district courts will be upgraded over the medium term to meet minimum domestic violence service standards at a projected cost of R12 million in the same programme. Plans are in place to establish 2 new Thuthuzela care centres in each year over the MTEF period at an estimated cost of R58.5 million in the *National Prosecuting Authority* programme.

Reinforcing efforts to tackle complex crimes

The department will continue to support and collaborate with relevant government institutions to enhance the effectiveness of South Africa's framework for combating money laundering, the financing of terrorism and the proliferation of illicit weapons. Accordingly, the department intends to increase the number of prosecutions finalised involving money laundering charges from 55 in 2025/26 to 75 in 2028/29, linked with expected higher conviction rates from investigations dealing with high-profile and complex corruption matters. For this purpose, R1 billion is allocated in the *Investigating Directorate* subprogramme in the *National Prosecuting Authority* programme. These funds will be used to support the appointment of 64 specialist prosecutors (including seconded and contract appointments), 97 criminal and financial investigators and 28 forensic officials (data analysts, scientists and project managers), and continue with the development of a digital forensic lab in the National Prosecuting Authority.

Expenditure trends and estimates

Table 25.2 Vote expenditure trends by programme and economic classification¹

Programmes

1. Administration
2. Lower Court Services
3. State Legal Services
4. National Prosecuting Authority
5. Auxiliary and Associated Services

Programme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Programme 1	2 933.5	3 063.7	3 403.0	3 556.6	6.6%	13.6%	3 148.6	3 154.7	3 251.1	-2.9%	11.7%
Programme 2	6 751.5	6 934.0	7 200.2	7 465.0	3.4%	29.7%	7 811.5	8 153.5	8 405.0	4.0%	29.8%
Programme 3	1 740.0	1 656.2	1 717.1	1 815.6	1.4%	7.3%	1 984.9	2 034.1	2 097.4	4.9%	7.5%
Programme 4	5 013.2	5 344.3	5 582.6	6 032.4	6.4%	23.0%	6 313.0	6 593.6	6 798.5	4.1%	24.1%
Programme 5	3 918.3	3 847.6	3 715.5	4 075.8	1.3%	16.3%	4 313.9	4 489.7	4 629.3	4.3%	16.4%
Subtotal	20 356.5	20 845.7	21 618.3	22 945.2	4.1%	89.8%	23 571.8	24 425.6	25 181.3	3.1%	89.5%
Direct charge against the National Revenue Fund	2 297.4	2 318.9	2 512.8	2 630.3	4.6%	10.2%	2 751.2	2 875.4	2 964.7	4.1%	10.5%
Magistrates' salaries	2 297.4	2 318.9	2 512.8	2 630.3	4.6%	10.2%	2 751.2	2 875.4	2 964.7	4.1%	10.5%
Total	22 653.9	23 164.6	24 131.1	25 575.5	4.1%	100.0%	26 323.0	27 300.9	28 146.0	3.2%	100.0%
Change to 2025 Budget estimate				-			(217.0)	(403.3)	(801.9)		
Economic classification											
Current payments	18 242.2	18 965.9	20 035.6	21 131.1	5.0%	82.0%	21 857.6	22 776.9	23 482.8	3.6%	83.3%
Compensation of employees	12 983.3	13 664.3	14 361.6	15 343.3	5.7%	59.0%	16 431.5	17 174.7	17 708.5	4.9%	62.8%
Goods and services ¹	5 258.9	5 301.5	5 674.0	5 787.8	3.2%	23.1%	5 426.2	5 602.2	5 774.3	-0.1%	20.5%
of which:											
Computer services	685.5	1 028.8	883.7	1 203.7	20.6%	4.0%	1 165.4	1 215.2	1 253.9	1.4%	4.4%
Agency and support/outourced services	232.6	234.2	123.9	197.7	-5.3%	0.8%	201.9	209.1	215.9	3.0%	0.8%
Operating leases	1 156.6	985.4	1 265.9	1 192.2	1.0%	4.8%	1 175.2	1 207.3	1 244.1	1.4%	4.4%
Property payments	1 291.5	1 391.5	1 675.8	1 309.9	0.5%	5.9%	1 260.9	1 318.8	1 359.6	1.2%	4.8%
Travel and subsistence	419.9	431.3	354.5	331.2	-7.6%	1.6%	327.3	341.8	352.9	2.1%	1.2%
Operating payments	302.2	278.8	250.3	311.6	1.0%	1.2%	234.0	248.7	257.2	-6.2%	0.9%
Transfers and subsidies¹	3 370.1	3 330.9	3 272.9	3 565.4	1.9%	14.2%	3 836.3	3 873.7	3 994.2	3.9%	14.3%
Provinces and municipalities	0.8	0.8	0.8	1.1	8.5%	0.0%	1.1	1.1	1.2	2.4%	0.0%
Departmental agencies and accounts	3 252.5	3 209.8	3 149.6	3 441.7	1.9%	13.7%	3 595.0	3 742.0	3 858.4	3.9%	13.7%
Foreign governments and international organisations	16.6	19.7	21.7	23.5	12.4%	0.1%	24.5	25.5	26.3	3.7%	0.1%
Public corporations and private enterprises	0.1	0.1	0.0	0.1	-8.4%	0.0%	0.1	0.1	0.1	9.8%	0.0%
Households	100.1	100.4	100.8	98.9	-0.4%	0.4%	215.6	105.0	108.3	3.1%	0.5%
Payments for capital assets	975.6	864.6	822.3	879.0	-3.4%	3.7%	629.0	650.3	669.0	-8.7%	2.4%
Buildings and other fixed structures	476.0	454.3	411.9	507.6	2.2%	1.9%	463.4	479.8	494.0	-0.9%	1.8%
Machinery and equipment	295.9	344.8	349.9	371.4	7.9%	1.4%	165.5	170.4	174.9	-22.2%	0.6%
Software and other intangible assets	203.8	65.4	60.5	0.0	-94.0%	0.3%	0.1	0.1	0.1	7.6%	0.0%
Payments for financial assets	66.0	3.3	0.3	-	-100.0%	0.1%	-	-	-	0.0%	0.0%
Total	22 653.9	23 164.6	24 131.1	25 575.5	4.1%	100.0%	26 323.0	27 300.9	28 146.0	3.2%	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 25.3 Vote transfers and subsidies trends and estimates

	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R thousand											
Households											
Social benefits											
Current	89 747	73 254	83 067	96 185	2.3%	2.5%	212 747	102 032	105 203	3.0%	3.6%
Employee social benefits	89 747	73 254	83 067	96 185	2.3%	2.5%	97 666	102 032	105 203	3.0%	2.6%
Early retirement and voluntary exit programmes	–	–	–	–	–	–	115 081	–	–	–	1.0%
Other transfers to households											
Current	10 305	27 147	17 752	2 739	-35.7%	0.4%	2 887	3 003	3 097	4.2%	0.1%
Claims against the state	10 305	27 147	14 322	2 739	-35.7%	0.4%	2 887	3 003	3 097	4.2%	0.1%
Other transfers to households	–	–	3 430	–	–	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	3 252 502	3 209 845	3 149 561	3 441 744	1.9%	96.4%	3 595 037	3 741 997	3 858 413	3.9%	95.7%
Safety and Security Sector	29 550	29 827	35 705	37 826	8.6%	1.0%	39 329	40 890	42 162	3.7%	1.0%
Education and Training Authority	26	–	–	–	-100.0%	–	–	–	–	–	–
Departmental Agencies	2 184 471	2 124 574	2 108 990	2 203 217	0.3%	63.7%	2 291 878	2 383 340	2 457 412	3.7%	60.9%
Legal Aid South Africa	452 060	489 839	449 699	459 860	0.6%	13.7%	486 759	506 216	522 065	4.3%	12.9%
Special Investigating Unit	377 928	357 261	352 007	388 011	0.9%	10.9%	408 309	426 453	439 707	4.3%	10.9%
Public Protector of South Africa	208 467	208 344	203 159	217 088	1.4%	6.2%	228 444	239 182	246 616	4.3%	6.1%
South African Human Rights Commission	–	–	–	135 741	–	1.0%	140 317	145 915	150 450	3.5%	3.7%
Information Regulator	–	–	–	–	–	–	–	–	–	–	–
Provinces and municipalities											
Provincial agencies and funds											
Current	844	814	756	1 077	8.5%	–	1 080	1 124	1 157	2.4%	0.0%
Vehicle licences	844	814	756	1 077	8.5%	–	1 080	1 124	1 157	2.4%	0.0%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	108	85	38	83	-8.4%	–	104	107	110	9.8%	0.0%
Communication	108	85	38	83	-8.4%	–	104	107	110	9.8%	0.0%
Foreign governments and international organisations											
Current	16 569	19 731	21 696	23 543	12.4%	0.6%	24 494	25 472	26 263	3.7%	0.7%
International Criminal Court	14 959	17 766	19 666	21 398	12.7%	0.5%	22 262	23 151	23 870	3.7%	0.6%
Hague Conference on Private International Law	1 233	1 473	1 617	1 608	9.3%	–	1 673	1 740	1 794	3.7%	0.0%
International Institute for the Unification of Private Law	377	492	413	537	12.5%	–	559	581	599	3.7%	0.0%
Total	3 370 075	3 330 876	3 272 870	3 565 371	1.9%	100.0%	3 836 349	3 873 735	3 994 243	3.9%	100.0%

Personnel information

Table 25.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																		
1. Administration																		
2. Lower Court Services																		
3. State Legal Services																		
4. National Prosecuting Authority																		
5. Auxiliary and Associated Services																		
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment													Average growth rate (%)	Average: Salary level/ Total (%)	
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate										
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 -2028/29			
Justice and Constitutional Development			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	
Salary level	23 998	662	24 152	14 361.6	0.6	24 415	15 343.3	0.6	25 018	16 431.5	0.7	24 753	17 174.7	0.7	24 065	17 708.5	0.7	-0.5%
1 – 6	11 426	375	11 742	4 038.5	0.3	11 534	4 241.2	0.4	11 915	4 608.3	0.4	11 785	4 808.1	0.4	11 457	4 934.8	0.4	-0.2%
7 – 10	6 455	188	6 411	3 342.4	0.5	7 512	4 059.5	0.5	7 716	4 382.3	0.6	7 611	4 567.2	0.6	7 322	4 652.1	0.6	-0.8%
11 – 12	2 397	89	2 958	3 704.2	1.3	2 716	3 537.5	1.3	2 713	3 719.5	1.4	2 698	3 900.8	1.4	2 680	4 091.2	1.5	-0.4%
13 – 16	3 256	10	2 317	3 171.6	1.4	2 326	3 457.4	1.5	2 347	3 671.3	1.6	2 331	3 846.0	1.6	2 280	3 975.1	1.7	-0.7%
Other	464	–	724	104.7	0.1	327	47.7	0.1	327	50.0	0.2	327	52.6	0.2	327	55.4	0.2	0.0%
Programme	23 998	662	24 152	14 361.6	0.6	24 415	15 343.3	0.6	25 018	16 431.5	0.7	24 753	17 174.7	0.7	24 065	17 708.5	0.7	-0.5%
Programme 1	1 579	1	1 576	642.1	0.4	1 496	738.6	0.5	1 531	796.4	0.5	1 524	832.5	0.5	1 494	858.3	0.6	-0.0%
Programme 2	11 770	18	12 193	4 937.3	0.4	12 099	5 308.3	0.4	12 531	5 770.9	0.5	12 417	6 032.0	0.5	12 144	6 219.4	0.5	0.1%
Programme 3	2 444	2	2 408	1 458.6	0.6	2 456	1 601.7	0.7	2 562	1 763.4	0.7	2 548	1 843.1	0.7	2 500	1 900.4	0.8	0.6%
Programme 4	5 602	641	5 911	4 755.3	0.8	6 446	5 097.2	0.8	6 482	5 372.6	0.8	6 368	5 615.6	0.9	6 075	5 790.2	1.0	-2.0%
Programme 5	123	–	121	88.7	0.7	18	14.4	0.8	21	26.1	1.2	21	27.3	1.3	20	28.1	1.4	3.3%
Direct charges	2 480	–	1 943	2 479.6	1.3	1 900	2 583.1	1.4	1 891	2 702.0	1.4	1 875	2 824.3	1.5	1 833	2 912.0	1.6	-1.2%

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

2. Rand million.

Departmental receipts

Table 25.5 Departmental receipts by economic classification

						Average growth rate (%)	Average: Receipt item/ Total (%)				Average growth rate (%)	Average: Receipt item/ Total (%)
Audited outcome				Adjusted estimate	Revised estimate			Medium-term receipts estimate				
R thousand	2022/23	2023/24	2024/25	2025/26		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	503 042	498 172	556 164	521 514	521 514	1.2%	100.0%	575 814	601 611	611 283	5.4%	100.0%
Sales of goods and services produced by department	233 595	242 464	236 594	245 152	245 152	1.6%	46.1%	259 057	270 662	275 085	3.9%	45.0%
Sales by market establishments	2 743	2 549	2 362	2 398	2 398	-4.4%	0.5%	10 910	11 398	12 500	73.4%	1.9%
of which:							—					—
Market establishment: Rental dwelling	1 937	1 737	1 495	1 410	1 410	-10.0%	0.3%	9 560	9 988	11 000	98.3%	1.7%
Market establishment: Rental parking:	806	812	867	988	988	7.0%	0.2%	1 350	1 410	1 500	14.9%	0.2%
Covered and open Administrative fees of which:	12	10	15	10	10	-5.9%	—	40	42	45	65.1%	—
Request for information: Promotion of Access to Information Act (2000)	12	10	15	10	10	-5.9%	—	40	42	45	65.1%	—
Other sales of which:	230 840	239 905	234 217	242 744	242 744	1.7%	45.6%	248 107	259 222	262 540	2.6%	43.0%
Services rendered: Commission on insurance and garnishee	7 839	8 338	10 784	10 942	10 942	11.8%	1.8%	9 854	10 295	11 205	0.8%	1.8%
Services rendered: Insolvent estates: Master's office	214 688	225 793	217 211	227 572	227 572	2.0%	42.6%	218 453	228 240	230 258	0.4%	37.8%
Services rendered: Fee for recovery of debt	4 765	2 972	3 015	1 248	1 248	-36.0%	0.6%	16 234	16 961	17 006	138.9%	2.8%
Services rendered: Photocopies and faxes	3 477	2 747	3 152	2 964	2 964	-5.2%	0.6%	3 456	3 611	3 950	10.0%	0.6%
Sales of assets less than R5 000	60	48	50	12	12	-41.5%	—	110	115	120	115.4%	—
Replacement of lost office property	11	7	5	6	6	-18.3%	—	—	—	1	-45.0%	—
Sales of scrap, waste, arms and other used current goods of which:	436	164	215	34	34	-57.3%	—	270	282	311	109.1%	—
Sales: Scrap	409	140	33	14	14	-67.5%	—	230	240	265	166.5%	—
Sales: Wastepaper	27	24	182	20	20	-9.5%	—	40	42	46	32.0%	—
Transfers received	—	8 053	2 424	19 516	19 516	—	1.4%	1 500	1 567	1 658	-56.0%	0.3%
Fines, penalties and forfeits	228 989	206 666	208 937	223 086	223 086	-0.9%	41.7%	215 123	224 761	225 369	0.3%	37.2%
Interest, dividends and rent on land	2 869	859	42 278	784	784	-35.1%	2.3%	8 291	8 663	9 238	127.6%	1.5%
Interest	2 869	859	41 798	214	214	-57.9%	2.2%	8 121	8 485	9 058	248.5%	1.4%
Dividends	—	—	480	570	570	—	0.1%	170	178	180	-31.9%	—
of which:							—					—
Interest received: Private sector: Domestic control debt	—	—	480	570	570	—	0.1%	170	178	180	-31.9%	—
Sales of capital assets	7 582	845	2 165	8	8	-89.8%	0.5%	3 140	3 281	3 281	643.0%	0.5%
Transactions in financial assets and liabilities	29 571	39 121	63 551	32 934	32 934	3.7%	7.9%	88 433	92 395	96 341	43.0%	15.5%
Total	503 042	498 172	556 164	521 514	521 514	1.2%	100.0%	575 814	601 611	611 283	5.4%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 25.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million											
Ministry	37.2	40.6	42.8	39.9	2.4%	1.2%	41.5	43.4	44.7	3.9%	1.4%
Management	66.6	192.3	179.2	210.9	46.8%	5.0%	231.2	241.3	248.8	5.7%	7.5%
Corporate Services	982.1	1 145.5	1 073.4	1 368.5	11.7%	35.3%	909.6	947.5	976.8	-10.6%	29.7%
Financial Administration	219.8	203.1	203.4	239.4	2.9%	6.7%	367.1	263.1	271.3	4.3%	9.4%
Internal Audit	103.1	125.9	119.9	145.4	12.2%	3.8%	131.7	137.7	141.9	-0.8%	4.3%
Office Accommodation	1 524.7	1 356.3	1 784.2	1 552.5	0.6%	48.0%	1 467.3	1 521.8	1 567.5	0.3%	47.7%
Total	2 933.5	3 063.7	3 403.0	3 556.6	6.6%	100.0%	3 148.6	3 154.7	3 251.1	-2.9%	100.0%
Change to 2025 Budget estimate				–			(53.8)	(192.6)	(246.4)		
Economic classification											
Current payments	2 711.7	2 904.9	3 255.9	3 359.0	7.4%	94.4%	2 999.7	3 120.3	3 215.9	-1.4%	97.7%
Compensation of employees	603.8	637.1	642.1	738.6	6.9%	20.2%	796.4	832.5	858.3	5.1%	26.0%
Goods and services	2 107.9	2 267.8	2 613.8	2 620.3	7.5%	74.2%	2 203.4	2 287.8	2 357.6	-3.5%	71.7%
of which:											
Audit costs: External	125.1	53.8	43.6	50.9	-25.9%	2.1%	41.4	43.0	44.4	-4.5%	1.3%
Computer services	292.8	692.0	550.7	619.9	28.4%	16.6%	518.6	538.7	556.2	-3.5%	16.9%
Operating leases	1 101.3	832.7	1 106.4	1 038.4	-1.9%	31.5%	1 010.9	1 047.8	1 079.9	1.3%	32.9%
Property payments	424.4	527.7	684.3	522.6	7.2%	16.7%	461.9	479.4	493.2	-1.9%	15.0%
Travel and subsistence	62.9	53.3	39.3	48.9	-8.1%	1.6%	41.7	42.9	44.4	-3.1%	1.4%
Operating payments	15.8	47.7	96.5	117.7	95.3%	2.1%	19.0	20.1	21.1	-43.6%	0.6%
Transfers and subsidies	21.7	22.9	30.4	23.7	3.1%	0.8%	139.2	25.0	25.8	2.8%	2.0%
Provinces and municipalities	0.0	0.0	0.0	0.1	9.1%	0.0%	0.1	0.1	0.1	1.9%	0.0%
Departmental agencies and accounts	17.7	18.0	21.3	22.8	8.7%	0.6%	23.7	24.6	25.4	3.8%	0.8%
Public corporations and private enterprises	0.0	0.0	–	0.0	157.1%	0.0%	0.0	0.0	0.0	5.6%	0.0%
Households	3.9	4.9	9.0	0.9	-38.4%	0.1%	115.4	0.3	0.3	-29.2%	1.2%
Payments for capital assets	199.4	135.3	116.7	173.8	-4.5%	4.8%	9.6	9.4	9.4	-62.2%	0.3%
Buildings and other fixed structures	–	–	0.3	–	–	0.0%	–	–	–	–	–
Machinery and equipment	22.0	134.8	116.4	173.8	99.3%	3.4%	9.6	9.4	9.4	-62.2%	0.3%
Software and other intangible assets	177.4	0.6	–	–	-100.0%	1.4%	–	–	–	–	–
Payments for financial assets	0.7	0.5	–	–	-100.0%	0.0%	–	–	–	–	–
Total	2 933.5	3 063.7	3 403.0	3 556.6	6.6%	100.0%	3 148.6	3 154.7	3 251.1	-2.9%	100.0%
Proportion of total programme expenditure to vote expenditure	14.4%	14.7%	15.7%	15.5%	–	–	13.4%	12.9%	12.9%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	3.9	4.9	5.6	0.9	-38.4%	0.1%	115.4	0.3	0.3	-29.2%	1.2%
Employee social benefits	3.9	4.9	5.6	0.9	-38.4%	0.1%	0.3	0.3	0.3	-29.2%	0.0%
Early retirement and voluntary exit programmes	–	–	–	–	–	–	115.1	–	–	–	1.2%
Other transfers to households											
Current	–	–	3.4	–	–	–	–	–	–	–	–
Other transfers to households	–	–	3.4	–	–	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	17.7	18.0	21.3	22.8	8.7%	0.6%	23.7	24.6	25.4	3.8%	0.8%
Safety and Security Sector	17.7	18.0	21.3	22.8	8.7%	0.6%	23.7	24.6	25.4	3.8%	0.8%
Education and Training Authority	0.0	–	–	–	-100.0%	–	–	–	–	–	–
Departmental Agencies	–	–	–	–	–	–	–	–	–	–	–
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.0	0.0	0.1	9.1%	–	0.1	0.1	0.1	1.9%	0.0%
Vehicle licences	0.0	0.0	0.0	0.1	9.1%	–	0.1	0.1	0.1	1.9%	0.0%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	0.0	0.0	–	0.0	157.1%	–	0.0	0.0	0.0	5.6%	0.0%
Communication	0.0	0.0	–	0.0	157.1%	–	0.0	0.0	0.0	5.6%	0.0%

Expenditure trends and estimates

Table 25.8 Lower Court Services expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Lower Courts	5 572.4	5 760.5	6 081.4	6 114.6	3.1%	83.0%	6 462.3	6 752.0	6 957.6	4.4%	82.8%
Magistrate's Commission	10.7	18.6	20.2	24.3	31.5%	0.3%	17.0	17.7	18.3	-9.0%	0.2%
Facilities Management	532.6	506.7	457.3	569.1	2.2%	7.3%	527.4	548.3	564.6	-0.3%	6.7%
Administration of Lower Courts	635.9	648.2	641.3	757.0	6.0%	9.5%	804.8	835.5	864.5	4.5%	10.3%
Total	6 751.5	6 934.0	7 200.2	7 465.0	3.4%	100.0%	7 811.5	8 153.5	8 405.0	4.0%	100.0%
Change to 2025 Budget estimate				–			(144.2)	(162.0)	(283.8)		
Economic classification											
Current payments	6 143.6	6 393.2	6 717.8	6 849.5	3.7%	92.1%	7 247.0	7 569.3	7 803.9	4.4%	92.8%
Compensation of employees	4 418.1	4 663.2	4 937.3	5 308.3	6.3%	68.2%	5 770.9	6 032.0	6 219.4	5.4%	74.0%
Goods and services	1 725.5	1 730.0	1 780.5	1 541.2	-3.7%	23.9%	1 476.1	1 537.3	1 584.5	0.9%	18.9%
of which:											
Communication	70.8	66.1	66.8	67.7	-1.5%	1.0%	77.9	77.6	80.1	5.8%	1.0%
Consumables: Stationery, printing and office supplies	119.0	128.6	151.2	170.6	12.8%	2.0%	101.5	105.9	108.7	-13.9%	1.3%
Operating leases	0.8	47.7	48.4	56.0	320.1%	0.5%	59.8	57.1	59.6	2.1%	0.7%
Property payments	786.2	781.3	913.8	706.9	-3.5%	11.2%	726.5	751.8	772.6	3.0%	9.2%
Travel and subsistence	229.7	235.4	214.2	156.7	-12.0%	2.9%	150.5	160.0	165.1	1.8%	2.0%
Operating payments	80.5	87.6	87.9	70.1	-4.5%	1.2%	82.4	91.9	94.1	10.3%	1.1%
Transfers and subsidies	22.8	22.3	21.4	34.0	14.2%	0.4%	33.5	35.3	36.4	2.4%	0.4%
Provinces and municipalities	0.7	0.7	0.6	0.9	8.1%	0.0%	0.9	1.0	1.0	2.4%	0.0%
Public corporations and private enterprises	0.1	0.0	0.0	0.1	1.7%	0.0%	0.1	0.1	0.1	2.2%	0.0%
Households	22.0	21.6	20.8	33.0	14.4%	0.3%	32.5	34.3	35.4	2.4%	0.4%
Payments for capital assets	581.4	518.4	460.9	581.5	–	7.6%	530.9	548.9	564.7	-1.0%	6.7%
Buildings and other fixed structures	476.0	453.8	411.7	507.6	2.2%	6.5%	463.4	479.8	494.0	-0.9%	5.9%
Machinery and equipment	105.4	64.6	49.3	73.9	-11.1%	1.0%	67.5	69.1	70.6	-1.5%	0.9%
Software and other intangible assets	0.0	–	–	–	-100.0%	0.0%	–	–	–	–	–
Payments for financial assets	3.7	0.1	–	–	-100.0%	0.0%	–	–	–	–	–
Total	6 751.5	6 934.0	7 200.2	7 465.0	3.4%	100.0%	7 811.5	8 153.5	8 405.0	4.0%	100.0%
Proportion of total programme expenditure to vote expenditure	33.2%	33.3%	33.3%	32.5%	–	–	33.1%	33.4%	33.4%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	21.2	21.1	20.8	33.0	15.9%	0.3%	32.5	34.3	35.3	2.3%	0.4%
Employee social benefits	21.2	21.1	20.8	33.0	15.9%	0.3%	32.5	34.3	35.3	2.3%	0.4%
Other transfers to households											
Current	0.9	0.5	–	–	-100.0%	–	0.0	0.0	0.0	–	0.0%
Claims against the state	0.9	0.5	–	–	-100.0%	–	0.0	0.0	0.0	–	0.0%
Provinces and municipalities											
Provincial agencies and funds											
Current	0.7	0.7	0.6	0.9	8.1%	–	0.9	1.0	1.0	2.4%	0.0%
Vehicle licences	0.7	0.7	0.6	0.9	8.1%	–	0.9	1.0	1.0	2.4%	0.0%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	0.1	0.0	0.0	0.1	1.7%	–	0.1	0.1	0.1	2.2%	0.0%
Communication	0.1	0.0	0.0	0.1	1.7%	–	0.1	0.1	0.1	2.2%	0.0%

Personnel information

Table 25.9 Lower Court Services personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate							
			2024/25		Unit cost	2025/26		Unit cost	2026/27		Unit cost	2027/28		Unit cost		
Lower Court Services			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	2025/26 - 2028/29	2026/27 - 2028/29
Salary level	11 770	18	12 193	4 937.3	0.4	12 099	5 308.3	0.4	12 531	5 770.9	0.5	12 417	6 032.0	0.5	0.1%	100.0%
1 – 6	9 096	12	9 227	3 238.7	0.4	9 093	3 402.4	0.4	9 406	3 701.7	0.4	9 316	3 866.3	0.4	0.1%	75.1%
7 – 10	2 476	5	2 521	1 398.8	0.6	2 777	1 644.7	0.6	2 895	1 793.2	0.6	2 873	1 878.0	0.7	0.3%	23.1%
11 – 12	151	1	160	151.1	0.9	167	168.6	1.0	167	177.2	1.1	164	183.5	1.1	-1.6%	1.3%
13 – 16	47	–	46	65.2	1.4	62	92.5	1.5	63	98.7	1.6	63	104.1	1.7	-1.1%	0.5%
Other	–	–	239	83.5	0.3	–	–	–	–	–	–	–	–	–	–	–

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

2. Rand million.

Programme 3: State Legal Services

Programme purpose

Provide legal and legislative services to government. Facilitate the resolution and mediation of family disputes. Supervise the registration of trusts, and the administration of deceased and insolvent estates and estates undergoing liquidation. Manage the Guardian's Fund. Prepare and promote legislation, facilitate constitutional development and undertake research in support of this.

Objectives

- Ensure an improved master's service by:
 - increasing the percentage of liquidation and distribution accounts in deceased estates where letters of executorship have been examined and issued within 21 days of receipt of all required documents from 85 per cent in 2025/26 to 90 per cent in 2028/29
 - increasing the percentage of Guardian's Fund applications paid within 40 days of date of receipt of all required documents from 90 per cent in 2025/26 to 95 per cent in 2028/29.
- Ensure the transformation of colonial and apartheid-era justice-related legislation by submitting 14 pieces of colonial or apartheid-era legislation to the minister for review by 2028/29.
- Ensure a transformed state litigation service over the medium term by:
 - increasing the percentage of legal opinions finalised within 30 working days of the date of receipt of the instruction from 80 per cent in 2025/26 to 85 per cent in 2028/29
 - increasing the percentage of suggested bills, regulations and subordinate legislation finalised within 30 working days of the date of receipt of the instruction from 80 per cent in 2025/26 to 85 per cent in 2028/29.
- Ensure a transformed legal profession by:
 - increasing the percentage of value of briefs allocated to previously disadvantaged legal practitioners from 83 per cent in 2025/26 to 86 per cent in 2028/29
 - increasing the percentage of litigation cases finalised through alternative dispute resolution mechanisms from 56 per cent in 2025/26 to 59 per cent in 2028/29.
- Ensure advanced constitutionalism, human rights and the rule of law by:
 - conducting 16 information sessions over the MTEF period to foster social cohesion, tolerance and unity in diversity
 - ensuring that 85 per cent of valid requests for extradition and mutual legal assistance in criminal matters over the MTEF period are processed and submitted to the director-general within 30 working days of receipt.

- Deliver modern, accessible and people-centric justice services for all by:
 - ensuring that 90 per cent of disputes brought before the family advocate per year over the MTEF period are resolved through alternative dispute resolution mechanisms and finalised within 6 months of the date of opening the matter
 - increasing the percentage of family litigation matters finalised within 6 months of the date of opening the matter from 65 per cent in 2025/26 to 75 per cent in 2028/29.

Subprogrammes

- *State Law Advisers* provides legal advice, representation and legislative drafting services to the executive, state departments, state-owned enterprises and other government bodies through the Office of the Chief State Law Adviser.
- *Litigation and Legal Services* provides attorney, conveyancing and notarial services to the executive, state departments, state-owned enterprises and other government bodies through the offices of the state attorney, and provides legal support to the department and the ministry.
- *Legislative Development and Law Reform* conducts research and prepares and promotes new and amended legislation.
- *Master of the High Court* funds the master's offices, which supervise the administration of deceased and insolvent estates, trusts, curatorships and the Guardian's Fund.
- *Constitutional Development* conducts research; coordinates the implementation of constitutionally mandated legislation such as the Promotion of Equality and Prevention of Unfair Discrimination Act (2000) and the Promotion of Administrative Justice Act (2000); promotes the Constitution and its values; helps and protects independent institutions that support constitutional democracy to ensure their independence and effectiveness; and coordinates, promotes and develops programmes to support social justice and participatory democracy.
- *Family Advocate* funds family mediations in non-litigation matters with the goal of settling parental disputes out of court. This subprogramme also deals with international cases of children who were abducted or retained in foreign countries in terms of the Hague Convention on the Civil Aspects of International Child Abduction.

Expenditure trends and estimates

Table 25.10 State Legal Services expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million											
State Law Advisers	67.1	67.1	66.9	81.6	6.8%	4.1%	96.2	100.6	103.7	8.3%	4.9%
Litigation and Legal Services	653.8	542.1	565.8	529.5	-6.8%	33.1%	581.0	606.9	625.7	5.7%	29.7%
Legislative Development and Law Reform	89.7	91.5	85.6	105.3	5.5%	5.4%	122.6	128.1	132.1	7.9%	6.3%
Master of the High Court	581.1	591.2	608.2	652.9	4.0%	35.1%	693.7	721.9	744.4	4.5%	35.3%
Constitutional Development	78.5	76.1	102.4	130.7	18.5%	5.6%	140.9	107.5	110.9	-5.3%	5.9%
Family Advocate	270.0	288.3	288.2	315.6	5.3%	16.8%	350.4	369.1	380.5	6.4%	18.0%
Total	1 740.0	1 656.2	1 717.1	1 815.6	1.4%	100.0%	1 984.9	2 034.1	2 097.4	4.9%	100.0%
Change to 2025				–			0.2	(0.5)	(28.6)		
Budget estimate											

Table 25.10 State Legal Services expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	1 619.2	1 602.3	1 672.8	1 766.7	2.9%	96.1%	1 934.5	1 981.7	2 043.3	5.0%	97.4%
Compensation of employees	1 371.4	1 417.5	1 458.6	1 601.7	5.3%	84.4%	1 763.4	1 843.1	1 900.4	5.9%	90.0%
Goods and services	247.8	184.8	214.2	165.1	-12.7%	11.7%	171.1	138.6	142.9	-4.7%	7.4%
of which:						—					—
Communication	12.3	11.1	10.3	13.1	1.9%	0.7%	14.0	14.8	15.3	5.4%	0.7%
Consultants: Business and advisory services	1.4	1.1	2.0	19.4	139.4%	0.3%	20.9	3.5	3.7	-42.5%	0.5%
Legal services	105.0	79.2	122.5	32.5	-32.4%	4.9%	26.2	28.6	29.5	-3.2%	1.4%
Consumables: Stationery, printing and office supplies	22.4	19.9	23.4	18.8	-5.7%	1.2%	20.2	19.5	20.1	2.3%	1.0%
Operating leases	0.6	14.5	17.5	16.1	194.0%	0.7%	15.4	15.0	15.4	-1.5%	0.7%
Travel and subsistence	39.9	35.4	16.8	26.6	-12.6%	1.7%	26.2	24.4	25.4	-1.5%	1.2%
Transfers and subsidies	31.3	44.0	35.3	30.8	-0.5%	2.0%	32.1	33.4	34.4	3.7%	1.6%
Provinces and municipalities	0.1	0.1	0.1	0.1	12.1%	0.0%	0.1	0.1	0.1	3.1%	0.0%
Foreign governments and international organisations	16.6	19.7	21.7	23.5	12.4%	1.2%	24.5	25.5	26.3	3.7%	1.2%
Public corporations and private enterprises	0.0	0.0	0.0	0.0	—	0.0%	0.0	0.0	0.0	—	0.0%
Households	14.7	24.2	13.5	7.2	-21.2%	0.9%	7.5	7.8	8.0	3.8%	0.4%
Payments for capital assets	28.5	8.6	9.0	18.0	-14.2%	0.9%	18.3	19.1	19.7	3.0%	0.9%
Machinery and equipment	28.5	8.5	9.0	18.0	-14.2%	0.9%	18.3	19.0	19.6	3.0%	0.9%
Software and other intangible assets	0.0	0.0	—	0.0	4.9%	0.0%	0.1	0.1	0.1	7.6%	0.0%
Payments for financial assets	61.0	1.3	—	—	-100.0%	0.9%	—	—	—	—	—
Total	1 740.0	1 656.2	1 717.1	1 815.6	1.4%	100.0%	1 984.9	2 034.1	2 097.4	4.9%	100.0%
Proportion of total programme expenditure to vote expenditure	8.5%	7.9%	7.9%	7.9%	—	—	8.4%	8.3%	8.3%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	7.7	4.5	4.8	4.4	-16.8%	0.3%	4.6	4.8	5.0	3.8%	0.2%
Employee social benefits	7.7	4.5	4.8	4.4	-16.8%	0.3%	4.6	4.8	5.0	3.8%	0.2%
Other transfers to households											
Current	7.0	19.7	8.7	2.7	-26.7%	0.5%	2.9	3.0	3.1	3.8%	0.1%
Claims against the state	7.0	19.7	8.7	2.7	-26.7%	0.5%	2.9	3.0	3.1	3.8%	0.1%
Provinces and municipalities											
Provincial agencies and funds											
Current	0.1	0.1	0.1	0.1	12.1%	—	0.1	0.1	0.1	3.1%	0.0%
Vehicle licences	0.1	0.1	0.1	0.1	12.1%	—	0.1	0.1	0.1	3.1%	0.0%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	0.0	0.0	0.0	0.0	—	—	0.0	0.0	0.0	—	0.0%
Communication	0.0	0.0	0.0	0.0	—	—	0.0	0.0	0.0	—	0.0%
Foreign governments and international organisations											
Current	16.6	19.7	21.7	23.5	12.4%	1.2%	24.5	25.5	26.3	3.7%	1.2%
International Criminal Court	15.0	17.8	19.7	21.4	12.7%	1.1%	22.3	23.2	23.9	3.7%	1.1%
Hague Conference on Private International Law	1.2	1.5	1.6	1.6	9.3%	0.1%	1.7	1.7	1.8	3.7%	0.1%
International Institute for the Unification of Private Law	0.4	0.5	0.4	0.5	12.5%	—	0.6	0.6	0.6	3.7%	0.0%

Personnel information

Table 25.11 State Legal Services personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual	Revised estimate			Medium-term expenditure estimate													
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29	
State Legal Services			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	2 444	2	2 408	1 458.6	0.6	2 456	1 601.7	0.7	2 562	1 763.4	0.7	2 548	1 843.1	0.7	2 500	1 900.4	0.8	0.6%	100.0%
1 – 6	957	–	1 048	369.2	0.4	1 045	392.8	0.4	1 078	426.2	0.4	1 075	448.2	0.4	1 060	466.3	0.4	0.5%	42.2%
7 – 10	825	2	913	541.6	0.6	946	602.6	0.6	997	664.9	0.7	995	699.1	0.7	975	720.1	0.7	1.0%	39.0%
11 – 12	219	–	408	489.2	1.2	416	528.1	1.3	418	557.9	1.3	409	575.2	1.4	398	590.4	1.5	-1.5%	16.1%
13 – 16	443	–	39	58.4	1.5	49	78.2	1.6	69	114.4	1.7	69	120.6	1.7	67	123.6	1.8	11.0%	2.7%
Other	–	–	–	0.2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

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

2. Rand million.

Programme 4: National Prosecuting Authority

Programme purpose

Provide a coordinated prosecuting service that ensures that justice is delivered to victims of crime through general and specialised prosecutions. Remove profit from crime. Protect certain witnesses.

Objectives

- Ensure successful prosecution by maintaining conviction rates of 87 per cent in high courts, 74 per cent in regional courts and 88 per cent in district courts over the MTEF period.
- Ensure access to justice for victims of sexual offences and enhance victim-centric services by establishing 2 operational Thuthuzela care centres each year over the MTEF period.
- Contribute to the fight against corruption by increasing the number of prosecutions of state capture, complex corruption and related matters enrolled in the courts from 7 in 2025/26 to 10 in 2028/29.
- Contribute to the effectiveness of the criminal justice system on an ongoing basis by ensuring that no witnesses or related people are threatened, harmed or killed while in the witness protection programme over the MTEF period.

Subprogrammes

- *National Prosecutions Service* resolves criminal matters outside of the formal trial process through alternative dispute resolution mechanisms, settles admissions of guilt for minor offences, and considers dockets brought by the police where people have not been charged.
- *Investigating Directorate* deals with offences or criminal or unlawful activities involving serious, complex and high-profile corruption, including allegations of corruption arising from commissions of inquiry as determined by presidential proclamation.
- *Asset Forfeiture Unit* seizes assets that are the proceeds of crime or have been part of an offence through a criminal or civil process.
- *Office for Witness Protection* provides for the protection, support and related services to vulnerable, intimidated witnesses and related people in judicial proceedings in terms of the Witness Protection Act (1998).
- *Strategy, Operations and Compliance* provides corporate support services to the National Prosecuting Authority in terms of finance, human resources, ICT, strategy support, integrity, security, communication and risk management.

Expenditure trends and estimates

Table 25.12 National Prosecuting Authority 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
National Prosecutions Service	3 827.1	4 119.1	4 284.0	4 538.3	5.8%	76.3%	4 743.5	4 957.0	5 111.2	4.0%	75.2%
Investigating Directorate	178.5	141.9	148.4	262.2	13.7%	3.3%	321.0	335.0	345.4	9.6%	5.1%
Asset Forfeiture Unit	219.6	216.7	214.9	268.2	6.9%	4.2%	288.2	301.0	310.4	5.0%	4.6%
Office for Witness Protection	213.7	178.3	207.5	279.0	9.3%	4.0%	289.9	302.2	311.6	3.7%	4.6%
Strategy, Operations and Compliance	574.3	688.3	727.9	684.6	6.0%	12.2%	670.3	698.4	720.0	1.7%	10.6%
Total	5 013.2	5 344.3	5 582.6	6 032.4	6.4%	100.0%	6 313.0	6 593.6	6 798.5	4.1%	100.0%
Change to 2025 Budget estimate				–			(4.9)	(10.1)	(101.6)		

Table 25.12 National Prosecuting Authority expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	4 933.7	5 292.5	5 463.5	5 929.9	6.3%	98.4%	6 246.0	6 523.8	6 726.6	4.3%	98.9%
Compensation of employees	4 262.1	4 572.8	4 755.3	5 097.2	6.1%	85.0%	5 372.6	5 615.6	5 790.2	4.3%	85.1%
Goods and services	671.6	719.7	708.2	832.7	7.4%	13.3%	873.4	908.2	936.4	4.0%	13.8%
of which:						—					—
Computer services	104.5	184.6	141.4	95.7	-2.9%	2.4%	93.6	97.8	101.0	1.8%	1.5%
Contractors	72.0	56.8	38.5	73.9	0.9%	1.1%	77.4	79.1	81.1	3.1%	1.2%
Operating leases	49.6	84.8	87.0	81.7	18.1%	1.4%	89.0	87.4	89.2	3.0%	1.3%
Property payments	79.5	80.0	74.1	79.7	0.1%	1.4%	71.7	86.7	92.6	5.1%	1.3%
Travel and subsistence	83.2	99.5	80.4	97.9	5.6%	1.6%	107.1	113.0	116.4	5.9%	1.7%
Operating payments	104.0	45.0	61.4	117.2	4.1%	1.5%	124.2	129.3	134.4	4.7%	2.0%
Transfers and subsidies	31.2	34.0	38.3	25.7	-6.2%	0.6%	26.7	27.8	28.7	3.7%	0.4%
Provinces and municipalities	—	—	0.0	—	—	0.0%	—	—	—	—	—
Departmental agencies and accounts	11.8	11.8	14.4	15.1	8.4%	0.2%	15.6	16.2	16.7	3.6%	0.2%
Public corporations and private enterprises	0.0	0.0	—	—	-100.0%	0.0%	0.0	0.0	0.0	—	0.0%
Households	19.3	22.1	23.9	10.6	-18.0%	0.3%	11.1	11.5	11.9	3.8%	0.2%
Payments for capital assets	47.7	16.4	80.5	76.7	17.2%	1.0%	40.3	41.9	43.2	-17.4%	0.6%
Buildings and other fixed structures	—	0.5	—	—	—	0.0%	—	—	—	—	—
Machinery and equipment	47.7	15.9	80.5	76.7	17.2%	1.0%	40.3	41.9	43.2	-17.4%	0.6%
Payments for financial assets	0.6	1.4	0.3	—	-100.0%	0.0%	—	—	—	—	—
Total	5 013.2	5 344.3	5 582.6	6 032.4	6.4%	100.0%	6 313.0	6 593.6	6 798.5	4.1%	100.0%
Proportion of total programme expenditure to vote expenditure	24.6%	25.6%	25.8%	26.3%	—	—	26.8%	27.0%	27.0%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	16.8	15.1	18.3	10.6	-14.2%	0.3%	11.1	11.5	11.9	3.8%	0.2%
Employee social benefits	16.8	15.1	18.3	10.6	-14.2%	0.3%	11.1	11.5	11.9	3.8%	0.2%
Other transfers to households											
Current	2.5	7.0	5.6	—	-100.0%	0.1%	—	—	—	—	—
Claims against the state	2.5	7.0	5.6	—	-100.0%	0.1%	—	—	—	—	—
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	11.8	11.8	14.4	15.1	8.4%	0.2%	15.6	16.2	16.7	3.6%	0.2%
Safety and Security Sector	11.8	11.8	14.4	15.1	8.4%	0.2%	15.6	16.2	16.7	3.6%	0.2%
Education and Training Authority											
Provinces and municipalities											
Provincial agencies and funds											
Current	—	—	0.0	—	—	—	—	—	—	—	—
Public licences	—	—	0.0	—	—	—	—	—	—	—	—
Public corporations and private enterprises											
Other transfers to public corporations											
Current	0.0	0.0	—	—	-100.0%	—	0.0	0.0	0.0	—	0.0%
Communication	0.0	0.0	—	—	-100.0%	—	0.0	0.0	0.0	—	0.0%

Personnel information

Table 25.13 National Prosecuting Authority personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28					2028/29		
National Prosecuting Authority			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	5 602	641	5 911	4 755.3	0.8	6 446	5 097.2	0.8	6 482	5 372.6	0.8	6 368	5 615.6	0.9	6 075	5 790.2	1.0	-2.0%	100.0%
1 – 6	869	362	982	292.6	0.3	937	299.0	0.3	956	320.9	0.3	921	326.2	0.4	818	305.4	0.4	-4.4%	14.2%
7 – 10	2 653	181	2 472	1 121.8	0.5	3 274	1 492.3	0.5	3 291	1 576.8	0.5	3 212	1 626.5	0.5	3 022	1 619.9	0.5	-2.6%	50.3%
11 – 12	1 878	88	2 252	2 904.6	1.3	1 984	2 686.7	1.4	1 984	2 824.1	1.4	1 984	2 976.9	1.5	1 984	3 141.0	1.6	–	31.5%
13 – 16	201	10	204	433.5	2.1	238	582.4	2.4	238	612.2	2.6	238	645.3	2.7	238	680.9	2.9	–	3.8%
Other	1	–	1	2.7	2.7	13	36.8	2.8	13	38.6	3.0	13	40.7	3.1	13	43.0	3.3	–	0.2%

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

2. Rand million.

Programme 5: Auxiliary and Associated Services

Programme purpose

Provide various auxiliary services associated with the department's purpose. Fund the interdepartmental justice modernisation programme, the President's Fund, the Office of the Legal Services Ombud and transfer payments to public entities and constitutional institutions.

Objective

- Deliver modern, digitised justice services by maintaining the number of participating departments and entities connected to the integrated justice system transversal platform to exchange information electronically at 13 over the MTEF period.

Subprogrammes

- *Legal Aid South Africa* funds Legal Aid South Africa, which provides legal aid to indigent people and legal representation at the state's expense, as set out in the Constitution.
- *Special Investigating Unit* funds the Special Investigating Unit, which provides professional forensic investigating and litigation services to all state institutions at the national, provincial and local levels to combat maladministration, corruption and fraud, and protects state assets and public funds.
- *Public Protector of South Africa* funds the Public Protector of South Africa, which investigates any alleged improper conduct in state affairs, public administration or any sphere of government, as well as any conduct that results in impropriety or prejudice.
- *South African Human Rights Commission* funds the South African Human Rights Commission, which promotes and monitors the observance of human rights in South Africa.
- *Justice Modernisation* implements IT infrastructure and networks, and funds the integrated justice system programme, which seeks to re-engineer, automate and integrate business processes across the criminal justice value chain.
- *Information Regulator* funds the Information Regulator, which is responsible for the promotion and protection of the right to privacy as it relates to the protection of personal information and the right of access to information, as enshrined in the Protection of Personal Information Act (2013) and Promotion of Access to Information Act (2000).
- *Office of the Legal Services Ombud* funds the Office of the Legal Services Ombud, which is responsible for protecting and promoting public interest in relation to rendering legal services, investigating complaints of alleged misconduct against legal practitioners, and promoting independence and high standards of integrity in the legal profession.

Expenditure trends and estimates

Table 25.14 Auxiliary and Associated Services 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Legal Aid South Africa	2 184.5	2 124.6	2 109.0	2 203.2	0.3%	55.4%	2 291.9	2 383.3	2 457.4	3.7%	53.1%
Special Investigating Unit	452.1	489.8	449.7	459.9	0.6%	11.9%	486.8	506.2	522.1	4.3%	11.3%
Public Protector of South Africa	377.9	357.3	352.0	388.0	0.9%	9.5%	408.3	426.5	439.7	4.3%	9.5%
South African Human Rights Commission	208.5	208.3	203.2	217.1	1.4%	5.4%	228.4	239.2	246.6	4.3%	5.3%
Justice Modernisation	597.4	548.0	482.7	653.5	3.0%	14.7%	727.9	757.0	780.5	6.1%	16.9%
Information Regulator	88.9	107.7	108.6	135.7	15.1%	2.8%	140.3	145.9	150.5	3.5%	3.3%
Office of the Legal Services Ombud	9.0	11.8	10.3	18.3	26.7%	0.3%	30.2	31.6	32.6	21.1%	0.7%
Total	3 918.3	3 847.6	3 715.5	4 075.8	1.3%	100.0%	4 313.9	4 489.7	4 629.3	4.3%	100.0%
Change to 2025 Budget estimate				–			(14.1)	(37.6)	(101.1)		

Table 25.14 Auxiliary and Associated Services expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	576.5	481.4	445.9	642.9	3.7%	13.8%	728.4	757.6	781.1	6.7%	16.9%
Compensation of employees	70.4	82.1	88.7	14.4	-41.1%	1.6%	26.1	27.3	28.1	25.0%	0.6%
Goods and services	506.0	399.3	357.2	628.5	7.5%	12.2%	702.3	730.3	753.0	6.2%	16.3%
of which:						–					–
Minor assets	1.3	0.2	0.1	4.4	50.7%	0.0%	3.8	4.1	4.2	-0.9%	0.1%
Computer services	288.0	151.9	189.9	486.9	19.1%	7.2%	551.9	577.3	595.2	6.9%	12.8%
Consultants: Business and advisory services	71.1	52.4	57.8	33.1	-22.5%	1.4%	30.6	29.2	30.4	-2.8%	0.7%
Contractors	3.5	2.2	5.2	1.5	-24.4%	0.1%	1.3	1.1	1.1	-9.0%	0.0%
Agency and support/outsourced services	63.4	73.9	83.1	99.2	16.1%	2.1%	110.2	114.6	118.2	6.0%	2.6%
Travel and subsistence	4.1	7.7	3.8	1.2	-33.9%	0.1%	1.9	1.5	1.6	9.9%	0.0%
Transfers and subsidies	3 223.2	3 180.3	3 114.3	3 403.9	1.8%	83.1%	3 555.7	3 701.1	3 816.3	3.9%	82.4%
Provinces and municipalities	0.0	–	0.0	–	-100.0%	0.0%	–	–	–	–	–
Departmental agencies and accounts	3 222.9	3 180.0	3 113.9	3 403.9	1.8%	83.1%	3 555.7	3 701.1	3 816.3	3.9%	82.4%
Households	0.3	0.3	0.5	–	-100.0%	0.0%	–	–	–	–	–
Payments for capital assets	118.6	185.9	155.2	28.9	-37.5%	3.1%	29.8	31.0	31.9	3.3%	0.7%
Machinery and equipment	92.4	121.0	94.7	28.9	-32.1%	2.2%	29.8	31.0	31.9	3.3%	0.7%
Software and other intangible assets	26.3	64.8	60.5	–	-100.0%	1.0%	–	–	–	–	–
Payments for financial assets	0.0	–	–	–	-100.0%	0.0%	–	–	–	–	–
Total	3 918.3	3 847.6	3 715.5	4 075.8	1.3%	100.0%	4 313.9	4 489.7	4 629.3	4.3%	100.0%
Proportion of total programme expenditure to vote expenditure	19.2%	18.5%	17.2%	17.8%	–	–	18.3%	18.4%	18.4%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.3	0.3	0.5	–	-100.0%	–	–	–	–	–	–
Employee social benefits	0.3	0.3	0.5	–	-100.0%	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	3 222.9	3 180.0	3 113.9	3 403.9	1.8%	83.1%	3 555.7	3 701.1	3 816.3	3.9%	82.4%
Legal Aid South Africa	2 184.5	2 124.6	2 109.0	2 203.2	0.3%	55.4%	2 291.9	2 383.3	2 457.4	3.7%	53.1%
Special Investigating Unit	452.1	489.8	449.7	459.9	0.6%	11.9%	486.8	506.2	522.1	4.3%	11.3%
Public Protector of South Africa	377.9	357.3	352.0	388.0	0.9%	9.5%	408.3	426.5	439.7	4.3%	9.5%
South African Human Rights Commission	208.5	208.3	203.2	217.1	1.4%	5.4%	228.4	239.2	246.6	4.3%	5.3%
Information Regulator	–	–	–	135.7	–	0.9%	140.3	145.9	150.5	3.5%	3.3%
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	–	0.0	–	-100.0%	–	–	–	–	–	–
Vehicle licences	0.0	–	0.0	–	-100.0%	–	–	–	–	–	–

Personnel information

Table 25.15 Auxiliary and Associated Services personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28					2028/29		
Auxiliary and Associated Services			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	123	–	121	88.7	0.7	18	14.4	0.8	21	26.1	1.2	21	27.3	1.3	20	28.1	1.4	3.3%	100.0%
1 – 6	44	–	47	5.9	0.1	7	1.1	0.2	9	1.6	0.2	8	1.4	0.2	9	1.6	0.2	8.1%	42.0%
7 – 10	56	–	53	20.8	0.4	3	4.6	1.6	3	4.9	1.7	4	5.2	1.3	3	5.4	1.9	0.0%	15.8%
11 – 12	13	–	9	28.7	3.2	5	–	–	1	–	–	1	–	–	1	–	–	-41.5%	4.9%
13 – 16	10	–	12	32.7	2.7	3	8.7	2.9	8	19.7	2.5	8	20.7	2.6	7	21.1	3.0	32.6%	37.4%
Other	–	–	–	0.6	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

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

2. Rand million.

Entities

Information Regulator

Selected performance indicators

Table 25.16 Information Regulator performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of complex complaints investigated and completed per year	Protection of personal information	Secured cyberspace	— ¹	— ¹	— ¹	60%	50%	60%	80%
Percentage of simple complaints investigated and completed per year	Protection of personal information		— ¹	— ¹	— ¹	70%	70%	70%	70%
Number of own initiative assessments on compliance with the provisions of the Promotion of Access to Information Act (2000) conducted on public and private bodies per year	Promotion of access to information		— ¹	— ¹	— ¹	80	50	60	70
Number of public awareness programmes on the right of access to information and the right to privacy (protection of personal information) conducted per year	Education and communication		— ¹	— ¹	— ¹	24	19	20	20

1. No historical data available.

Entity overview

The Information Regulator is a schedule 3A public entity and was established in terms of section 39 of the Protection of Personal Information Act (2013) to promote and protect personal information processed by public and private entities. Its mandate includes monitoring and enforcing the constitutional right of access to information, which is essential for safeguarding broader legal rights.

Over the next 3 years, the regulator will focus on developing new policies and improving enforcement to address the increasing number of data breaches. This will be done primarily by increasing the number of own initiative assessments on compliance with the provisions of the Promotion of Access to Information Act (2000) conducted on public and private bodies.

Expenditure is expected to increase at an average annual rate of 3.5 per cent, from R135.7 million in 2025/26 to R150.5 million in 2028/29. Spending on compensation of employees accounts for an estimated 76.1 per cent (R338 million) of total expenditure over the period ahead, increasing at an average annual rate of 6.3 per cent, from R97.8 million in 2025/26 to R117.6 million in 2028/29. The regulator receives all its revenue through transfers from the department. Revenue is expected to increase in line with spending.

Programmes/Objectives/Activities

Table 25.17 Information Regulator expenditure trends and estimates by programme/objective/activity

Audited outcome	Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
				2022/23	2023/24	2024/25		
R million				2022/23	2023/24	2024/25	2025/26	2026/27 - 2028/29
Administration	—	—	—	61.0	—	—	82.9	85.6
Protection of personal information	—	—	—	32.4	—	—	22.4	23.3
Promotion of access to information	—	—	—	21.9	—	—	16.3	17.0
Education and communication	—	—	—	20.4	—	—	18.8	20.0
Total	—	—	—	135.7	—	—	140.3	145.9
							150.5	3.5%
								100.0%

women and detainees; and matters involving divorce, domestic violence, deceased estates and land rights.

Over the medium term, the entity will focus on approving new matters for legal aid, finalising legal matters, maintaining its coverage of legal aid practitioners per district and regional court, and increasing the number of land rights matters finalised at the state's expense from 1 364 in 2025/26 to 1 579 in 2028/29.

Expenditure is expected to increase at an average annual rate of 2.3 per cent, from R2.3 billion in 2025/26 to R2.5 billion in 2028/29, with compensation of employees accounting for an estimated 81.9 per cent (R5.9 billion) of total expenditure. As the entity plans to fill only critical vacancies over the period ahead, the number of funded posts is expected to decrease from 2 698 in 2025/26 to 2 569 in 2028/29. The entity plans to make use of judicare professionals to supplement personnel and capacity shortfalls to meet its performance targets. Surplus funds are approved annually for this purpose.

The entity expects to derive 97.6 per cent (R7.1 billion) of its revenue over the MTEF period through transfers from the department and the remainder through interest earned on investments. Revenue is projected to increase in line with expenditure.

Programmes/Objectives/Activities

Table 25.21 Legal Aid South Africa expenditure trends and estimates by programme/objective/activity

	Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26			2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	567.4	613.9	761.4	718.3	8.2%	28.7%		750.7	782.3	812.2	4.2%	32.0%
Legal aid services	1 596.2	1 674.0	1 513.4	1 531.5	-1.4%	68.1%		1 509.9	1 554.2	1 590.2	1.3%	64.6%
Special projects	66.7	76.0	75.6	77.1	5.0%	3.2%		80.3	83.8	87.6	4.3%	3.4%
Total	2 230.3	2 363.9	2 350.4	2 327.0	1.4%	100.0%		2 340.9	2 420.4	2 490.0	2.3%	100.0%

Statement of financial performance

Table 25.22 Legal Aid South Africa statement of financial performance

Statement of financial performance												
	Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26			2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue												
Non-tax revenue	61.0	78.4	52.5	116.1	23.9%	3.4%		43.0	37.0	32.6	-34.5%	2.4%
Other non-tax revenue	61.0	78.4	52.5	116.1	23.9%	3.4%		43.0	37.0	32.6	-34.5%	2.4%
Transfers received	2 192.9	2 129.8	2 111.0	2 210.9	0.3%	96.6%		2 297.9	2 383.3	2 457.4	3.6%	97.6%
Total revenue	2 253.9	2 208.2	2 163.5	2 327.0	1.1%	100.0%		2 340.9	2 420.4	2 490.0	2.3%	100.0%
Expenses												
Current expenses	2 230.3	2 363.9	2 350.4	2 327.0	1.4%	100.0%		2 340.9	2 420.4	2 490.0	2.3%	100.0%
Compensation of employees	1 783.2	1 899.0	1 890.9	1 928.5	2.6%	80.9%		1 912.7	1 979.8	2 027.2	1.7%	81.9%
Goods and services	414.3	427.5	420.0	363.0	-4.3%	17.5%		389.8	402.2	424.4	5.3%	16.5%
Depreciation	32.8	37.5	39.5	35.4	2.6%	1.6%		38.4	38.4	38.4	2.7%	1.6%
Total expenses	2 230.3	2 363.9	2 350.4	2 327.0	1.4%	100.0%		2 340.9	2 420.4	2 490.0	2.3%	100.0%
Surplus/(Deficit)	23.6	(155.7)	(187.0)	-	-100.0%			-	-	-	-	

Personnel information

Table 25.23 Legal Aid South Africa personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment													Average growth rate of personnel posts (%)	Average: salary level/ Total (%)		
Number of funded posts	Number of approved posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29	
Legal Aid South Africa			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	2 852	2 852	2 698	1 890.9	0.7	2 698	1 928.5	0.7	2 617	1 912.7	0.7	2 594	1 979.8	0.8	2 569	2 027.2	0.8	-1.6%	100.0%
1 – 6	673	673	589	162.0	0.3	594	167.3	0.3	575	173.5	0.3	570	178.9	0.3	568	184.4	0.3	-1.5%	22.0%
7 – 10	1 429	1 429	1 380	793.5	0.6	1 380	809.6	0.6	1 354	833.1	0.6	1 336	859.4	0.6	1 322	884.2	0.7	-1.4%	51.5%
11 – 12	651	651	630	784.7	1.2	625	798.7	1.3	589	751.0	1.3	589	780.5	1.3	580	797.5	1.4	-2.5%	22.7%
13 – 16	99	99	99	150.7	1.5	99	152.9	1.5	99	155.1	1.6	99	161.0	1.6	99	161.2	1.6	–	3.8%

1. Rand million.

Public Protector of South Africa

Selected performance indicators

Table 25.24 Public Protector of South Africa performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of cases finalised through investigations per year	Investigations	An ethical, capable and professional public service	— ¹	— ¹	— ¹	2 500	2 500	2 500	2 500
Percentage adherence to turnaround times in finalisation of cases per year	Investigations		81.7% (2 766/ 3 385)	88.6% (2 666/ 3 010)	81.1% (2 711/ 3 341)	80%	80%	80%	80%

1. No historical data available.

Entity overview

The Public Protector of South Africa is an independent chapter 9 institution established under section 181 of the Constitution to support and strengthen constitutional democracy. As an oversight body, the entity investigates and addresses improper conduct in state affairs, providing universally accessible services to all citizens.

The entity's focus over the MTEF period remains on conducting thorough investigations to eliminate maladministration. It aims to finalise 80 per cent of: early resolution cases within 6 months, service delivery cases within 12 months, and good governance and integrity cases within 24 months.

Expenditure is expected to increase at an average annual rate of 3.9 per cent, from R394 million in 2025/26 to R441.8 million in 2028/29, with compensation of employees constituting an estimated 77.2 per cent (R990.3 million) of total expenditure, increasing at an average annual rate of 3.7 per cent, from R305 million in 2025/26 to R340.3 million in 2028/29. The entity expects to derive 99.1 per cent (R1.3 billion) of its revenue over the period ahead through transfers from the department. Revenue is expected to increase in line with expenditure.

Programmes/Objectives/Activities

Table 25.25 Public Protector of South Africa expenditure trends and estimates by programme/objective/activity

Table 20:25 Public Protector of South Africa expenditure trends and estimates by programme/objective/activity											
					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	173.2	135.5	171.2	152.7	-4.1%	41.3%	155.3	163.9	168.6	3.4%	38.2%
Investigations	195.3	187.9	203.9	224.9	4.8%	53.0%	230.9	238.8	245.6	3.0%	56.1%
Stakeholder management	16.4	34.2	18.8	16.5	0.3%	5.7%	25.6	26.8	27.6	18.8%	5.7%
Total	384.9	357.6	393.9	394.0	0.8%	100.0%	411.9	429.6	441.8	3.9%	100.0%

Statement of financial performance

Table 25.26 Public Protector of South Africa statement of financial performance

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome			2025/26				2022/23 - 2025/26		2026/27		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	9.5	10.4	10.4	6.2	-13.2%	2.4%	3.6	3.1	2.1	-30.0%	0.9%
Other non-tax revenue	9.5	10.4	10.4	6.2	-13.2%	2.4%	3.6	3.1	2.1	-30.0%	0.9%
Transfers received	378.1	370.3	356.5	388.0	0.9%	97.6%	408.3	426.5	439.7	4.3%	99.1%
Total revenue	387.6	380.7	366.8	394.2	0.6%	100.0%	411.9	429.6	441.8	3.9%	100.0%
Expenses											
Current expenses	384.9	357.6	390.1	394.0	0.8%	99.8%	411.9	429.6	441.8	3.9%	100.0%
Compensation of employees	258.2	265.2	285.3	305.0	5.7%	72.8%	318.4	331.6	340.3	3.7%	77.2%
Goods and services	120.9	85.6	95.6	85.9	-10.8%	25.4%	90.3	94.5	98.0	4.5%	22.0%
Depreciation	5.8	5.2	7.8	3.0	-19.6%	1.4%	3.1	3.3	3.4	4.3%	0.8%
Interest, dividends and rent on land	–	1.7	1.4	0.1	–	0.2%	0.1	0.1	0.1	4.4%	–
Transfers and subsidies	–	–	3.8	–	–	0.2%	–	–	–	–	–
Total expenses	384.9	357.6	393.9	394.0	0.8%	100.0%	411.9	429.6	441.8	3.9%	100.0%
Surplus/(Deficit)	2.7	23.0	(27.0)	–	-100.0%		–	–	–	–	

Personnel information

Table 25.27 Public Protector of South Africa personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
Public Protector of South Africa			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	388	388	388	285.3	0.7	388	305.0	0.8	388	318.4	0.8	388	331.6	0.8	388	340.3	0.8	–	100.0%
1 – 6	71	71	71	26.2	0.4	71	27.3	0.4	71	29.5	0.4	71	30.4	0.4	71	31.7	0.4	–	18.3%
7 – 10	177	177	177	104.7	0.6	177	112.1	0.6	177	116.5	0.7	177	119.8	0.6	177	124.9	0.6	–	45.6%
11 – 12	100	100	100	95.2	1.0	100	101.8	1.0	100	105.9	1.1	100	92.9	0.8	100	82	0.7	–	25.8%
13 – 16	39	39	39	56.7	1.5	39	61.1	1.6	39	63.5	1.6	39	85.6	2.2	39	98.6	2.5	–	10.1%
17 – 22	1	1	1	2.5	2.5	1	2.8	2.8	1	2.9	2.9	1	3.0	3.0	1	3.1	3.1	–	0.3%

1. Rand million.

South African Human Rights Commission

Selected performance indicators

Table 25.28 South African Human Rights Commission performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of complaints and enquiries finalised per year	Protection of human rights	Social cohesion and nation building	6 662	6 833	7 516	6 500	6 500	6 500	6 500
Number of litigious matters in which the commission is involved per year	Protection of human rights		16	10	21	14	14	14	14

Entity overview

The South African Human Rights Commission is mandated by section 184 of the Constitution to strengthen democracy by protecting and promoting respect for human rights, and monitoring their observance. The commission is empowered to investigate human rights violations, secure redress, conduct research and provide education. It also requires state organs to report on the realisation of socioeconomic rights, such as housing, health care and education.

The commission plans to finalise 6 500 complaints and enquiries per year over the period ahead. Expenditure for this work is within its protection of human rights programme, which has a total budget of R25.8 million over the medium term.

Expenditure is expected to increase at an average annual rate of 4.2 per cent, from R220.6 million in 2025/26 to R249.6 million in 2028/29. Compensation of employees accounts for an estimated 71.6 per cent (R522.7 million) of total expenditure over the medium term. The commission expects to derive 98.7 per cent (R714.2 million) of its revenue over the medium term through transfers from the department. Revenue is projected to increase in line with expenditure.

Programmes/Objectives/Activities

Table 25.29 South African Human Rights Commission expenditure trends and estimates by programme/objective/activity

Table 25:25 South African Human Rights Commission expenditure trends and estimates by programme/objective/activity											
Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	70.0	92.0	88.9	80.2	4.6%	37.4%	83.9	87.4	88.9	3.5%	36.1%
Monitoring observance of human rights	7.8	8.9	14.5	12.9	18.4%	5.0%	12.5	13.1	13.0	0.2%	5.5%
Promotion of human rights	113.3	114.9	123.5	119.5	1.8%	53.5%	126.8	133.0	138.9	5.1%	54.9%
Protection of human rights	12.9	7.5	7.5	8.0	-14.9%	4.1%	8.3	8.7	8.8	3.4%	3.6%
Total	204.0	223.3	234.4	220.6	2.6%	100.0%	231.5	242.2	249.6	4.2%	100.0%

Statement of financial performance

Table 25.30 South African Human Rights Commission statement of financial performance

Statement of financial performance											
				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome										
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	3.3	5.0	3.9	3.5	1.7%	1.8%	3.1	3.1	3.0	-5.0%	1.3%
Sale of goods and services other than capital assets	0.2	0.1	0.0	–	-100.0%	–	–	–	–	–	–
Other non-tax revenue	3.1	5.0	3.9	3.5	4.1%	1.8%	3.1	3.1	3.0	-5.0%	1.3%
Transfers received	208.9	208.6	204.0	217.1	1.3%	98.2%	228.4	239.2	246.6	4.3%	98.7%
Total revenue	212.2	213.6	207.9	220.6	1.3%	100.0%	231.5	242.2	249.6	4.2%	100.0%
Expenses											
Current expenses	204.0	223.3	234.4	220.6	2.6%	100.0%	231.5	242.2	249.6	4.2%	100.0%
Compensation of employees	137.8	145.5	152.2	154.1	3.8%	66.9%	164.0	174.1	184.6	6.2%	71.6%
Goods and services	64.3	75.8	79.9	66.4	1.0%	32.4%	67.4	68.1	64.9	-0.7%	28.3%
Depreciation	1.9	2.0	2.2	–	-100.0%	0.7%	–	–	–	–	–
Interest, dividends and rent on land	0.0	0.1	0.1	0.1	171.4%	–	0.1	0.1	0.1	4.5%	–
Total expenses	204.0	223.3	234.4	220.6	2.6%	100.0%	231.5	242.2	249.6	4.2%	100.0%
Surplus/(Deficit)	8.2	(9.7)	(26.5)	–	-100.0%	–	–	–	–	–	–

Personnel information

Table 25.31 South African Human Rights Commission personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved posts on establishment		Actual			Revised estimate			Medium-term expenditure estimate											
			2024/25			2025/26			2026/27			2027/28			2028/29					2025/26 - 2028/29
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
South African Human Rights Commission																				
Salary level	195	195	189	152.2	0.8	195	154.1	0.8	198	164.0	0.8	198	174.1	0.9	198	184.6	0.9	0.5%	100.0%	
1 – 6	47	47	48	19.1	0.4	47	17.0	0.4	49	18.6	0.4	49	19.7	0.4	49	21.0	0.4	1.4%	24.6%	
7 – 10	82	82	83	60.8	0.7	82	57.6	0.7	85	64.2	0.8	85	68.3	0.8	85	72.6	0.9	1.2%	42.7%	
11 – 12	40	40	35	38.6	1.1	40	42.5	1.1	39	44.5	1.1	39	47.1	1.2	39	49.9	1.3	-0.8%	19.9%	
13 – 16	26	26	23	33.8	1.5	26	37.1	1.4	25	36.7	1.5	25	38.9	1.6	25	41.0	1.6	-1.3%	12.8%	

1. Rand million.

Special Investigating Unit

Selected performance indicators

Table 25.32 Special Investigating Unit performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of investigations closed under a published proclamation per year	Investigations and legal counsel	Combat priority offences (economic crime, organised crime and corruption)	70 537	1 919	3 962	1 750	1 800	1 850	1 870
Number of reports submitted to the Presidency per year	Investigations and legal counsel		21	26	40	33	40	50	60
Value of cash and/or assets recovered per year	Investigations and legal counsel		R389m	R2.3bn	R1.3bn	R1bn	R2bn	R2.5bn	R2.6bn
Value of matters in respect of which evidence was referred to the institution or defence/opposition of civil proceedings (including arbitration or counter civil proceedings) per year	Investigations and legal counsel		R2.5bn	R4.8bn	R12.1bn	R2.9bn	R3bn	R3.2bn	R3.4bn
Number of cases issued in the special tribunal per year	Investigations and legal counsel		35	43	59	56	57	58	59

Entity overview

The Special Investigating Unit derives its mandate from the Special Investigating Units and Special Tribunals Act (1996). Its primary function is to investigate serious malpractice, maladministration and corruption affecting the administration of state institutions and take or assist in taking appropriate and effective steps by referring cases for prosecution, instituting civil proceedings in the special tribunal and judicial bodies dedicated to expediting the recovery of public funds, and enforcing anti-corruption measures.

In giving effect to this, the entity plans to increase the number of investigations closed per year from 1 750 in 2025/26 to 1 870 in 2028/29, and the number of investigative reports submitted to the Presidency from 33 to 60 over the same period.

Expenditure is expected to increase at an average annual rate of 22.1 per cent, from R1.2 billion in 2025/26 to R2.1 billion in 2028/29. This is in line with a projected increase in spending on compensation of employees owing to an anticipated increase in personnel, from 917 in 2026/27 to 1 037 in 2028/29, in response to an anticipated increase in investigations emanating from signed proclamations.

The unit expects to derive 68.3 per cent (R3.8 billion) of its revenue over the period ahead from charging client departments and state institutions for services rendered and other non-tax revenue, and 31.7 per cent (R1.5 billion) through transfers from the department. These transfers include R25.3 million over the medium

term that is reprioritised from the department to the unit to take over private leases for office accommodation in Eastern London and Mthatha.

Programmes/Objectives/Activities

Table 25.33 Special Investigating Unit expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	253.7	479.9	399.2	423.6	18.6%	35.9%	479.2	542.5	680.1	17.1%	33.2%
Investigations and legal counsel	574.7	620.6	716.6	700.2	6.8%	61.3%	921.2	1 150.3	1 382.9	25.5%	63.8%
Market data analytics and prevention	24.2	27.3	32.8	39.4	17.6%	2.9%	45.7	49.3	54.3	11.3%	3.0%
Total	852.6	1 127.8	1 148.6	1 163.2	10.9%	100.0%	1 446.1	1 742.2	2 117.2	22.1%	100.0%

Statement of financial performance

Table 25.34 Special Investigating Unit statement of financial performance

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Revenue											
Non-tax revenue	464.9	492.7	544.4	703.4	14.8%	54.0%	959.4	1 235.9	1 595.1	31.4%	68.3%
Sale of goods and services other than capital assets	417.8	431.4	490.1	661.8	16.6%	48.9%	935.2	1 219.0	1 578.5	33.6%	66.5%
Other non-tax revenue	47.2	61.4	54.3	41.5	-4.2%	5.1%	24.2	16.9	16.6	-26.3%	1.7%
Transfers received	452.1	489.8	449.7	459.9	0.6%	46.0%	486.8	506.2	522.1	4.3%	31.7%
Total revenue	917.0	982.6	994.1	1 163.2	8.3%	100.0%	1 446.1	1 742.2	2 117.2	22.1%	100.0%
Expenses											
Current expenses	852.6	1 127.8	1 148.6	1 163.2	10.9%	100.0%	1 446.1	1 742.2	2 117.2	22.1%	100.0%
Compensation of employees	552.3	668.0	760.7	874.7	16.6%	66.4%	1 110.3	1 345.0	1 645.5	23.4%	76.7%
Goods and services	292.8	444.3	375.6	272.7	-2.4%	32.5%	313.3	360.0	411.2	14.7%	21.3%
Depreciation	7.4	15.6	12.3	15.9	28.7%	1.2%	22.5	37.1	60.5	56.1%	2.0%
Total expenses	852.6	1 127.8	1 148.6	1 163.2	10.9%	100.0%	1 446.1	1 742.2	2 117.2	22.1%	100.0%
Surplus/(Deficit)	64.4	(145.3)	(154.4)	-	-100.0%		-	-	-	-	

Personnel information

Table 25.35 Special Investigating Unit personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment												Average growth rate of personnel posts (%)	Average: salary level/ Total (%)			
Number of funded posts	Number of approved establishment posts	Actual	Revised estimate		Medium-term expenditure estimate														
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
Special Investigating Unit			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	704	822	733	760.7	1.0	822	874.7	1.1	917	1 110.3	1.2	972	1 345.0	1.4	1 037	1 645.5	1.6	8.1%	100.0%
1 – 6	22	22	22	5.9	0.3	22	5.8	0.3	22	8.0	0.4	23	10.9	0.5	23	13.9	0.6	1.5%	2.4%
7 – 10	404	404	345	230.3	0.7	404	270.8	0.7	448	364.8	0.8	464	449.0	1.0	482	554.1	1.1	6.1%	48.1%
11 – 12	154	154	151	150.3	1.0	154	178.0	1.2	193	246.4	1.3	219	307.7	1.4	258	415.4	1.6	18.8%	21.8%
13 – 16	120	238	211	360.7	1.7	238	406.8	1.7	250	476.4	1.9	262	561.2	2.1	270	644.1	2.4	4.3%	27.3%
17 – 22	4	4	4	13.5	3.4	4	13.3	3.3	4	14.7	3.7	4	16.2	4.0	4	17.9	4.5	–	0.4%

1. Rand million.

Military Veterans

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	196.6	0.4	8.1	205.2	215.4	222.3
Database Management and Socioeconomic Support	235.8	195.7	1.7	433.3	446.8	460.6
Empowerment and Stakeholder Management	118.8	149.8	5.6	274.3	285.3	294.1
Total expenditure estimates	551.3	345.9	15.5	912.8	947.6	977.0
Executive authority	Minister of Defence and Military Veterans					
Accounting officer	Director-General of Military Veterans					
Website	www.dmv.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

Formulate policies and standards aimed at providing a comprehensive delivery system to military veterans and their dependants in recognition of their role in the democratisation of South Africa.

Mandate

The Department of Military Veterans derives its mandate from the Military Veterans Act (2011), which requires it to provide national policy and standards on socioeconomic support to military veterans and their dependants, including benefits and entitlements to help create a dignified, unified, empowered and self-sufficient community of military veterans.

Selected performance indicators

Table 26.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of military veterans provided with newly built houses per year	Database Management and Socioeconomic Support	Social cohesion and nation building	222	133	115	250	150	150	150
Total number of military veterans and their dependants receiving pension benefits	Database Management and Socioeconomic Support		0 ¹	615	4 378	6 500	5 000	5 000	5 000
Total number of military veterans with access to health care services	Database Management and Socioeconomic Support	Improved access to affordable and quality health care	19 475	17 691	17 943	18 400	18 393	18 593	18 743
Number of bursaries provided to military veterans and their dependants per year	Empowerment and Stakeholder Management	Improved education outcomes and skills	4 114	3 690	2 711	4 500	3 500	3 500	3 500

1. Target of 2 000 not achieved mainly due to delays in finalising regulations for the pension benefit.

Expenditure overview

Through recognising the contribution of military veterans to South Africa's democracy, government promotes social cohesion and national unity and fosters a sense of shared history and purpose. It considers this not only a moral obligation, but a step towards rectifying historical injustices. Part of this recognition entails prioritising the access of military veterans and their dependants to key benefits such as pensions, housing, health care and education over the medium term. This comprehensive approach supports the wellbeing of military veterans and contributes to the broader development of society.

As such, the department plans to roll out the pension benefit to 5 000 deserving military veterans and their

dependants in each year over the MTEF period. Database cross-checks and the application of a strict means test is expected to ensure that benefits reach the rightful recipients – those in genuine need – and prevent any potential for misuse. As a result of this initiative, the number of military veterans and their dependants receiving pension benefit is expected to decrease from 6 500 in 2025/26 to 5 000 in each year over the next 3 years.

The department also aims to deliver 450 houses to military veterans over the MTEF period. Provincial departments of human settlements will be responsible for constructing the houses on behalf of the department, as per the terms of its housing delivery model. Allocations amounting to R560.1 million over the next 3 years for the pension and housing benefits are in the *Socioeconomic Support Management* subprogramme in the *Database Management and Socioeconomic Support* programme.

The department plans to award 3 500 bursaries in each year over the medium term to military veterans and their dependants. Allocations for this benefit are through the *Empowerment and Stakeholder Management* programme, which has a budget of R853.7 million over the medium term.

To further enhance quality of life for eligible military veterans, the department aims to ensure that 18 743 beneficiaries have access to fully subsidised health care services by 2028/29. This benefit is funded through the *Database Management and Socioeconomic Support* programme, which has a budget of R1.3 billion over the medium term.

Despite a downward revision to the department's baseline by a net amount of R33.1 million over the MTEF period as a result of previous higher inflation projections, total expenditure is expected to increase at an average annual rate of 3.6 per cent, from R878.5 million in 2025/26 to R977 million in 2028/29. The department's main cost driver is goods and services, spending on which accounts for approximately 42.7 per cent (R1.2 billion) of its total budget over the period ahead.

Expenditure trends and estimates

Table 26.2 Vote expenditure trends by programme and economic classification¹

Programmes										
1. Administration										
2. Database Management and Socioeconomic Support										
3. Empowerment and Stakeholder Management										
Programme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average: Expenditure/Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29
Programme 1	144.9	148.8	149.2	175.1	6.5%	21.8%	205.2	215.4	222.3	8.3%
Programme 2	319.2	235.1	413.2	472.7	14.0%	50.7%	433.3	446.8	460.6	-0.9%
Programme 3	151.5	202.1	195.4	230.7	15.0%	27.5%	274.3	285.3	294.1	8.4%
Subtotal	615.6	585.9	757.8	878.5	12.6%	100.0%	912.8	947.6	977.0	3.6%
Total	615.6	585.9	757.8	878.5	12.6%	100.0%	912.8	947.6	977.0	3.6%
Change to 2025 Budget estimate				–			(3.5)	(8.1)	(21.5)	
Economic classification										
Current payments	459.7	394.9	421.0	497.8	2.7%	62.5%	551.3	572.7	585.4	5.5%
Compensation of employees	124.8	118.6	120.4	133.5	2.3%	17.5%	158.5	167.7	172.9	9.0%
Goods and services ¹	334.9	276.0	300.7	364.3	2.8%	45.0%	392.8	405.0	412.5	4.2%
of which:										
Computer services	13.4	14.3	18.2	12.5	-2.4%	2.1%	18.5	19.8	20.6	18.3%
Contractors	143.9	172.2	166.1	165.0	4.7%	22.8%	181.0	187.1	195.5	5.8%
Agency and support/outourced services	3.9	3.3	4.8	13.5	51.3%	0.9%	14.4	15.1	15.7	5.2%
Operating leases	22.4	32.1	29.9	19.0	-5.4%	3.6%	26.9	27.5	27.7	13.4%
Travel and subsistence	44.4	11.0	11.0	45.2	0.6%	3.9%	45.4	46.9	44.9	-0.2%
Training and development	25.0	11.2	36.6	26.4	1.8%	3.5%	30.4	31.1	30.4	4.8%
Interest and rent on land	–	0.3	–	–	0.0%	0.0%	–	–	–	0.0%
Transfers and subsidies¹	152.8	189.0	330.9	374.3	34.8%	36.9%	345.9	359.1	375.2	0.1%
Households	152.8	189.0	330.9	374.3	34.8%	36.9%	345.9	359.1	375.2	0.1%
Payments for capital assets	3.1	0.1	5.9	6.4	27.3%	0.5%	15.5	15.7	16.4	36.7%
Machinery and equipment	3.1	0.1	3.1	3.4	2.8%	0.3%	10.4	10.4	10.9	47.6%
Software and other intangible assets	–	–	2.8	3.0	0.0%	0.2%	5.1	5.3	5.5	22.2%
Payments for financial assets	–	1.9	–	–	0.0%	0.1%	–	–	–	0.0%
Total	615.6	585.9	757.8	878.5	12.6%	100.0%	912.8	947.6	977.0	3.6%

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 26.3 Vote transfers and subsidies trends and estimates

Table 26.5 Vote transfers and subsidies trends and estimates											
				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R thousand	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	16 978	39 724	221 366	245 916	143.8%	50.0%	191 861	197 535	205 812	-5.8%	55.1%
Household	126	189	397	—	-100.0%	0.1%	—	—	—	—	—
Military veterans' benefits	16 852	39 535	220 969	245 916	144.4%	50.0%	191 445	197 535	205 812	-5.8%	55.1%
Early retirement and voluntary exit programmes	—	—	—	—	—	—	416	—	—	—	0.0%
Other transfers to households											
Current	135 834	149 277	109 542	128 382	-1.9%	50.0%	154 080	161 565	169 430	9.7%	44.9%
Household	2 760	2 112	—	—	-100.0%	0.5%	—	—	—	—	—
Military veterans' benefits	133 074	147 165	109 542	128 382	-1.2%	49.5%	154 080	161 565	169 430	9.7%	44.9%
Total	152 812	189 001	330 908	374 298	34.8%	100.0%	345 941	359 100	375 242	0.1%	100.0%

Personnel information

Table 26.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																			
1. Administration																			
2. Database Management and Socioeconomic Support																			
3. Empowerment and Stakeholder Management																			
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate						2025/26 - 2028/29	2026/27 - 2028/29			
			2024/25		Unit cost	2025/26		Unit cost	2026/27		Unit cost	2027/28		Unit cost			2028/29		Unit cost
Military Veterans			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	169	48	152	120.4	0.8	199	133.5	0.7	286	158.5	0.6	287	167.7	0.6	271	172.9	0.6	10.8%	100.0%
1 – 6	49	39	33	9.5	0.3	58	18.0	0.3	141	28.8	0.2	142	31.1	0.2	127	30.1	0.2	29.9%	48.7%
7 – 10	73	8	56	29.3	0.5	91	49.2	0.5	93	56.4	0.6	92	59.2	0.6	91	61.1	0.7	0.1%	32.7%
11 – 12	23	1	38	42.3	1.1	31	37.5	1.2	31	39.4	1.3	31	41.6	1.3	31	43.9	1.4	0.1%	11.1%
13 – 16	24	–	26	39.2	1.5	19	28.9	1.5	21	33.9	1.6	21	35.7	1.7	21	37.7	1.8	3.7%	7.5%
Programme	169	48	152	120.4	0.8	199	133.5	0.7	286	158.5	0.6	287	167.7	0.6	271	172.9	0.6	10.8%	100.0%
Programme 1	103	25	83	65.0	0.8	111	74.0	0.7	132	92.0	0.7	134	98.2	0.7	130	101.5	0.8	5.3%	47.0%
Programme 2	20	18	30	23.1	0.8	41	25.5	0.6	114	34.0	0.3	114	35.5	0.3	102	36.0	0.4	35.9%	39.2%
Programme 3	46	5	39	32.3	0.8	47	34.0	0.7	40	32.5	0.8	39	33.9	0.9	38	35.4	0.9	-6.7%	13.9%

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

2. Rand million.

Departmental receipts

Table 26.5 Departmental receipts by economic classification

				Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)				Average growth rate (%)	Average: Receipt item/ Total (%)
Audited outcome								Medium-term receipts estimate				
R thousand	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26			2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	350	3 121	2 160	652	706	26.4%	100.0%	793	830	990	11.9%	100.0%
Sales of goods and services produced by department	40	42	44	30	30	-9.1%	2.5%	63	70	80	38.7%	8.2%
Other sales	40	42	44	30	30	-9.1%	2.5%	63	70	80	38.7%	8.2%
of which:							—					—
Other	40	42	44	30	30	-9.1%	2.5%	63	70	80	38.7%	8.2%
Sales of scrap, waste, arms and other used current goods	—	—	—	8	8	—	0.1%	20	—	30	55.4%	1.9%
of which:							—					—
Other	—	—	—	8	8	—	0.1%	20	—	30	55.4%	1.9%
Interest, dividends and rent on land	5	9	13	40	50	115.4%	1.2%	60	—	70	11.9%	5.0%
Interest	5	9	13	40	50	115.4%	1.2%	60	—	70	11.9%	5.0%
Sales of capital assets	—	—	—	8	8	—	0.1%	—	—	—	-100.0%	—
Transactions in financial assets and liabilities	305	3 070	2 103	566	610	26.0%	96.1%	650	760	810	9.9%	85.0%
Total	350	3 121	2 160	652	706	26.4%	100.0%	793	830	990	11.9%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 26.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme					Average growth rate (%)		Average: Expenditure/ Total (%)					Average growth rate (%)		Average: Expenditure/ Total (%)	
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate								
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29				
Management	12.6	11.1	9.2	13.4	2.1%	7.5%	19.4	22.5	23.1	19.9%	10.1%				
Corporate Services	76.4	64.9	71.5	70.8	-2.5%	45.9%	87.7	91.1	93.1	9.6%	42.3%				
Financial Administration	19.3	22.2	22.8	30.2	16.2%	15.3%	34.4	35.5	36.7	6.7%	16.6%				
Internal Audit	10.8	11.8	13.1	12.7	5.4%	7.8%	15.4	16.0	16.7	9.7%	7.5%				
Strategic Planning, Policy Development, and Monitoring and Evaluation	12.5	13.3	12.1	16.2	9.0%	8.7%	17.0	17.6	18.4	4.5%	8.3%				
Office Accommodation	13.4	25.4	20.4	31.9	33.4%	14.7%	31.4	32.8	34.2	2.4%	15.3%				
Total	144.9	148.8	149.2	175.1	6.5%	100.0%	205.2	215.4	222.3	8.3%	100.0%				
Change to 2025				–			13.6	13.2	11.0						
Budget estimate															
Economic classification															
Current payments	138.9	146.4	144.1	170.7	7.1%	97.1%	196.6	207.4	214.0	7.8%	96.1%				
Compensation of employees	65.5	65.8	65.0	74.0	4.1%	43.7%	92.0	98.2	101.5	11.1%	45.4%				
Goods and services	73.4	80.3	79.1	96.7	9.6%	53.3%	104.6	109.2	112.5	5.2%	50.8%				
of which:						–					–				
Audit costs: External	6.8	7.3	8.4	7.2	2.2%	4.8%	8.4	8.8	9.1	8.1%	4.1%				
Communication	2.8	1.2	0.9	6.0	29.3%	1.8%	6.2	6.6	4.9	-6.3%	2.7%				
Computer services	13.4	14.3	18.2	12.5	-2.4%	9.4%	18.5	19.8	20.6	18.3%	9.2%				
Operating leases	22.4	32.1	29.9	17.6	-7.8%	16.5%	25.5	26.1	27.6	16.2%	12.3%				
Property payments	0.4	6.2	5.7	8.0	163.9%	3.3%	8.1	8.4	8.8	3.5%	3.9%				
Travel and subsistence	8.0	4.5	3.2	8.2	0.9%	3.9%	8.9	9.4	9.8	5.9%	4.4%				
Interest and rent on land	–	0.3	–	–	–	0.1%	–	–	–	–	–				
Transfers and subsidies	2.9	2.3	0.4	–	-100.0%	0.9%	0.4	–	–	–	0.1%				
Households	2.9	2.3	0.4	–	-100.0%	0.9%	0.4	–	–	–	0.1%				
Payments for capital assets	3.1	0.1	4.6	4.5	13.1%	2.0%	8.1	8.0	8.3	23.1%	3.8%				
Machinery and equipment	3.1	0.1	1.9	1.4	-22.9%	1.0%	3.1	2.7	2.8	25.1%	1.3%				
Software and other intangible assets	–	–	2.8	3.0	–	0.9%	5.1	5.3	5.5	22.2%	2.5%				
Total	144.9	148.8	149.2	175.1	6.5%	100.0%	205.2	215.4	222.3	8.3%	100.0%				
Proportion of total programme expenditure to vote expenditure	23.5%	25.4%	19.7%	19.9%	–	–	22.5%	22.7%	22.8%	–	–				
Details of transfers and subsidies															
Households															
Social benefits															
Current	0.1	0.2	0.4	–	-100.0%	0.1%	0.4	–	–	–	0.1%				
Household	0.1	0.2	0.4	–	-100.0%	0.1%	–	–	–	–	–				
Early retirement and voluntary exit programmes	–	–	–	–	–	–	0.4	–	–	–	0.1%				
Other transfers to households															
Current	2.8	2.1	–	–	-100.0%	0.8%	–	–	–	–	–				
Household	2.8	2.1	–	–	-100.0%	0.8%	–	–	–	–	–				

Personnel information

Table 26.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29	
Administration		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	103	25	83	65.0	0.8	111	74.0	0.7	132	92.0	0.7	134	98.2	0.7	130	101.5	0.8	5.3%	100.0%
1 – 6	39	22	24	6.7	0.3	37	10.9	0.3	49	14.8	0.3	50	16.8	0.3	48	16.9	0.4	8.8%	37.1%
7 – 10	42	2	29	16.7	0.6	48	28.0	0.6	55	36.8	0.7	55	38.8	0.7	54	39.6	0.7	4.0%	41.6%
11 – 12	10	1	17	19.9	1.2	19	23.4	1.2	19	24.6	1.3	19	25.9	1.4	19	27.4	1.4	–	14.4%
13 – 16	12	–	13	21.7	1.7	7	11.7	1.7	9	15.8	1.7	9	16.7	1.8	9	17.6	1.9	9.4%	6.9%

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

2. Rand million.

Programme 2: Database Management and Socioeconomic Support

Programme purpose

Manage the national military veterans database; and develop and implement legislation, policy frameworks and service delivery cooperation agreements on compensation for injury in military service, counselling, health care, public transport, pension and housing benefits for military veterans eligible for such support.

Objectives

- Establish an enabling environment for the provision of socioeconomic support services to military veterans by:
 - maintaining the credibility and security of the national database of military veterans through consolidating data, and updating software and the personal files of military veterans on an ongoing basis
 - facilitating access to benefits espoused in section 5 of the Military Veterans Act (2011) for eligible military veterans by March 2029.
- Advance the delivery of social services to military veterans and their dependants by developing strategic partnerships with other organs of state and in broader society, where applicable, to ensure that by the end of 2028/29:
 - 450 military veterans are approved to access newly built houses
 - 5 000 military veterans and their dependants are provided with pension benefits
 - 18 743 military veterans have access to health care services.

Subprogrammes

- Database and Benefits Management* establishes systems for the seamless transition of service personnel from active military service to civilian life, consolidates and ensures the credibility and security of the national database of military veterans, and oversees governance obligations and resource allocations based on the provisions of the Military Veterans Act (2011).
- Health Care and Wellbeing Support* facilitates the provision of health care services and wellbeing support to military veterans, including initiatives to prevent diseases.
- Socioeconomic Support Management* develops norms and standards for the provision of public transport, pension benefits, housing and social relief of distress for eligible military veterans; establishes strategic partnerships to advance service delivery; tracks delivery by service providers on agreed targets; and reports on service delivery to ensure continual improvement.

Expenditure trends and estimates

Table 26.8 Database Management and Socioeconomic Support expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Database and Benefits Management	11.5	9.9	8.4	22.3	24.6%	3.6%	28.0	27.2	22.9	0.9%	5.8%
Health Care and Wellbeing Support	161.5	197.7	184.9	183.3	4.3%	50.5%	197.7	204.4	213.2	5.2%	45.9%
Socioeconomic Support Management	146.2	27.4	220.0	267.1	22.3%	45.9%	207.5	215.2	224.5	-5.6%	48.3%
Total	319.2	235.1	413.2	472.7	14.0%	100.0%	433.3	446.8	460.6	-0.9%	100.0%
Change to 2025 Budget estimate				–			(7.1)	(9.5)	(16.2)		
Economic classification											
Current payments	179.3	194.6	190.5	208.6	5.2%	53.7%	235.8	242.4	247.0	5.8%	54.1%
Compensation of employees	26.7	20.1	23.1	25.5	-1.5%	6.6%	34.0	35.5	36.0	12.1%	7.9%
Goods and services	152.6	174.5	167.4	183.1	6.3%	47.0%	201.8	206.8	211.0	4.8%	46.2%
of which:						–					–
Administrative fees	0.3	0.1	0.5	1.5	80.3%	0.2%	1.8	2.1	2.2	13.5%	0.5%
Consultants: Business and advisory services	0.5	–	0.5	5.3	122.2%	0.4%	4.5	4.2	4.1	-8.1%	1.0%
Contractors	143.8	172.0	165.1	163.2	4.3%	44.7%	176.7	182.5	190.7	5.3%	41.0%
Fleet services (including government motor transport)	–	–	–	0.0	–	0.0%	2.2	0.6	0.3	123.5%	0.2%
Consumables: Stationery, printing and office supplies	0.1	0.2	0.4	0.6	66.2%	0.1%	2.3	2.4	2.6	59.3%	0.5%
Travel and subsistence	6.4	1.7	0.7	6.7	1.5%	1.1%	8.8	9.2	7.5	3.8%	1.9%
Transfers and subsidies	139.9	38.5	221.9	263.3	23.5%	46.1%	195.7	202.6	211.7	-7.0%	45.5%
Households	139.9	38.5	221.9	263.3	23.5%	46.1%	195.7	202.6	211.7	-7.0%	45.5%
Payments for capital assets	0.0	0.0	0.9	0.9	270.7%	0.1%	1.7	1.9	1.9	30.8%	0.4%
Machinery and equipment	0.0	0.0	0.9	0.9	270.7%	0.1%	1.7	1.9	1.9	30.8%	0.4%
Payments for financial assets	–	1.9	–	–	–	0.1%	–	–	–	–	–
Total	319.2	235.1	413.2	472.7	14.0%	100.0%	433.3	446.8	460.6	-0.9%	100.0%
Proportion of total programme expenditure to vote expenditure	51.8%	40.1%	54.5%	53.8%	–	–	47.5%	47.2%	47.1%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	6.8	27.0	206.3	233.3	225.0%	32.9%	177.9	183.4	191.0	-6.4%	41.2%
Military veterans' benefits	6.8	27.0	206.3	233.3	225.0%	32.9%	177.9	183.4	191.0	-6.4%	41.2%
Other transfers to households											
Current	133.1	11.5	15.6	30.0	-39.1%	13.2%	17.8	19.2	20.7	-11.7%	4.3%
Military veterans' benefits	133.1	11.5	15.6	30.0	-39.1%	13.2%	17.8	19.2	20.7	-11.7%	4.3%

Personnel information

Table 26.9 Database Management and Socioeconomic Support personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
Database Management and Socioeconomic Support		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	20	18	30	23.1	0.8	41	25.5	0.6	114	34.0	0.3	114	35.5	0.3	102	36.0	0.4	35.9%	100.0%
1 – 6	6	15	5	1.6	0.3	17	5.7	0.3	90	13.2	0.1	90	13.5	0.2	79	12.8	0.2	66.5%	78.3%
7 – 10	5	3	13	6.4	0.5	14	6.2	0.4	14	6.5	0.5	14	6.8	0.5	14	7.2	0.5	—	12.6%
11 – 12	4	—	7	8.2	1.2	5	6.2	1.2	5	6.6	1.3	5	7.0	1.4	5	7.4	1.5	0.5%	4.6%
13 – 16	5	—	5	7.0	1.4	5	7.4	1.5	5	7.7	1.5	5	8.2	1.6	5	8.6	1.7	—	4.5%

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

2. Rand million.

Programme 3: Empowerment and Stakeholder Management

Programme purpose

Manage and facilitate the implementation of military veteran empowerment and stakeholder management programmes.

Objectives

- Ensure the empowerment of deserving military veterans by:
 - developing and implementing a special purpose vehicle to facilitate business opportunities for them over the MTEF period
 - forming partnerships with 12 companies in the private sector and other organs of state, entering into service-level agreements and memorandums of understanding over the MTEF period, and monitoring and evaluating the implementation of these agreements and memorandums of understanding to ensure that support is provided annually
 - providing 3 000 military veterans with access to relevant training and skills development, and concluding 12 formal agreements with institutions of higher education and training to provide skills development over the MTEF period
 - providing bursaries to 3 500 eligible military veterans and their dependants per year over the medium term
 - facilitating the integration of the South African National Military Veterans Association in the international community through the establishment of relevant exchange programmes over the MTEF period
 - facilitating the integration of military veterans into the workforce on an ongoing basis.

Subprogrammes

- *Provincial Offices and Stakeholder Relations* facilitates and coordinates military veteran stakeholder institutions and provides administrative support to secure stakeholders from public and private institutions that are willing to contribute towards the wellbeing of military veterans.
- *Empowerment, Skills Development and Education Support* provides education, skills programmes and related activities to ensure that military veterans contribute positively to mainstream economic activities.
- *Heritage, Memorials, Burials and Honours* provides services to honour the contributions made by military veterans in the struggle for democracy, and ensures that their memorials are adequately secured, articulated in a dignified manner and captured in historical texts.

Expenditure trends and estimates

Table 26.10 Empowerment and Stakeholder Management expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million				2025/26	2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Provincial Offices and Stakeholder Relations	47.7	26.0	27.6	45.0	-1.9%	18.8%	43.2	44.5	44.5	-0.4%	15.5%
Empowerment, Skills Development and Education Support	79.8	154.7	138.2	142.6	21.4%	66.1%	185.7	193.4	200.0	11.9%	67.8%
Heritage, Memorials, Burials and Honours	24.1	21.4	29.6	43.1	21.4%	15.2%	45.3	47.4	49.6	4.8%	16.7%
Total	151.5	202.1	195.4	230.7	15.0%	100.0%	274.3	285.3	294.1	8.4%	100.0%
Change to 2025 Budget estimate				–			(10.0)	(11.7)	(16.3)		

Table 26.10 Empowerment and Stakeholder Management expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	141.5	53.9	86.4	118.6	-5.7%	51.3%	118.8	122.9	124.4	1.6%	42.9%
Compensation of employees	32.6	32.6	32.3	34.0	1.4%	16.9%	32.5	33.9	35.4	1.4%	11.9%
Goods and services	108.8	21.3	54.2	84.5	-8.1%	34.5%	86.4	89.0	88.9	1.7%	31.0%
of which:						—					—
Administrative fees	2.9	0.3	0.4	2.4	-6.5%	0.8%	2.6	2.8	2.9	6.6%	1.0%
Advertising	0.0	—	—	2.9	294.3%	0.4%	3.4	3.5	3.7	7.9%	1.2%
Agency and support/outourced services	3.9	3.3	4.8	13.5	51.3%	3.3%	13.9	14.5	15.2	3.9%	5.1%
Travel and subsistence	29.9	4.8	7.0	30.3	0.4%	9.2%	27.8	28.3	27.6	-3.1%	9.8%
Training and development	23.9	10.3	35.3	25.5	2.2%	12.2%	29.4	30.1	29.4	4.8%	10.4%
Venues and facilities	2.6	0.1	0.4	3.1	5.3%	0.8%	3.2	3.3	3.5	4.5%	1.2%
Transfers and subsidies	10.1	148.2	108.6	111.0	122.6%	48.5%	149.8	156.5	163.6	13.8%	55.0%
Households	10.1	148.2	108.6	111.0	122.6%	48.5%	149.8	156.5	163.6	13.8%	55.0%
Payments for capital assets	0.0	—	0.4	1.1	363.7%	0.2%	5.6	5.9	6.2	77.8%	2.1%
Machinery and equipment	0.0	—	0.4	1.1	363.7%	0.2%	5.6	5.9	6.2	77.8%	2.1%
Total	151.5	202.1	195.4	230.7	15.0%	100.0%	274.3	285.3	294.1	8.4%	100.0%
Proportion of total programme expenditure to vote expenditure	24.6%	34.5%	25.8%	26.3%	—	—	30.1%	30.1%	30.1%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	10.1	12.6	14.7	12.7	8.0%	6.4%	13.5	14.2	14.8	5.3%	5.0%
Military veterans' benefits	10.1	12.6	14.7	12.7	8.0%	6.4%	13.5	14.2	14.8	5.3%	5.0%
Other transfers to households											
Current	—	135.6	94.0	98.4	—	42.1%	136.3	142.4	148.8	14.8%	50.1%
Military veterans' benefits	—	135.6	94.0	98.4	—	42.1%	136.3	142.4	148.8	14.8%	50.1%

Personnel information

Table 26.11 Empowerment and Stakeholder Management personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate							
			2024/25			2025/26			2026/27		2027/28		2028/29			
Empowerment and Stakeholder Management			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	46	5	39	32.3	0.8	47	34.0	0.7	40	32.5	0.8	39	33.9	0.9	-6.7%	100.0%
1 – 6	4	2	4	1.3	0.3	4	1.4	0.3	2	0.7	0.4	2	0.7	0.4	-34.6%	4.4%
7 – 10	26	3	14	6.2	0.5	29	15.0	0.5	24	13.1	0.6	23	13.6	0.6	-7.3%	59.6%
11 – 12	9	—	14	14.2	1.0	7	7.9	1.1	7	8.3	1.2	7	8.7	1.2	—	18.0%
13 – 16	7	—	8	10.5	1.3	7	9.8	1.4	7	10.3	1.5	7	10.9	1.6	—	18.0%

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

2. Rand million.

Office of the Chief Justice

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	340.1	0.0	13.5	353.6	372.4	387.0
Superior Court Services	1 384.1	1.2	182.6	1 567.9	1 664.6	1 717.9
Judicial Education and Support	84.6	–	0.4	85.0	91.9	95.5
Subtotal	1 808.9	1.2	196.5	2 006.6	2 128.9	2 200.4
Direct charge against the National Revenue Fund						
Judges' salaries	1 284.1	108.8	–	1 392.9	1 455.0	1 501.6
Total expenditure estimates	3 093.0	110.0	196.5	3 399.5	3 583.9	3 702.0

Executive authority Minister of Justice and Constitutional Development
Accounting officer Secretary-General of the Office of the Chief Justice
Website www.judiciary.org.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

Strengthen judicial governance and independence by rendering effective support to the Chief Justice in executing administrative and judicial powers and duties as both head of the Judiciary and the Constitutional Court.

Mandate

The Office of the Chief Justice renders support to the Chief Justice as the head of the Judiciary, as provided for in section 165(6) of the Constitution, read together with the Superior Courts Act (2013). The Office of the Chief Justice is also required to provide and coordinate legal and administrative support to the Chief Justice; provide communication and relationship management services and intergovernmental and internal coordination; develop policies, norms and standards for the administration of courts; support the development of judicial policy, norms and standards; support the judicial function of the Constitutional Court; and support the Judicial Service Commission and South African Judicial Education Institute in the execution of their mandates.

Selected performance indicators

Table 27.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of default judgments finalised by registrars within 12 court days of the last date of receipt of application per year	Superior Court Services	An ethical, capable and professional public service	– ¹	– ¹	– ¹	90%	91%	92%	93%
Percentage of taxations of opposed legal bills of costs finalised within 60 court days of date of being set down per year	Superior Court Services		– ¹	– ¹	– ¹	98%	98%	98%	98%
Percentage of taxations of unopposed legal bills of costs finalised within 40 court days from being set down per year	Superior Court Services		– ¹	– ¹	– ¹	99%	99%	99%	99%
Percentage of warrants of liberation (J1 forms) delivered within 1 day of the release being issued per year	Superior Court Services		100%	100%	100%	100%	100%	100%	100%
Number of judicial education courses conducted per year	Judicial Education and Support		124	155	141	125	130	135	140

1. No historical data available.

Expenditure overview

Over the medium term, the department will focus on digitising and automating court processes; ensuring the independence of the Judiciary; accelerating land reform; and providing judicial education and training courses to judicial officers, and secretarial and administrative support through the *Judicial Education and Support* programme. Expenditure is expected to increase at an average annual rate of 7.8 per cent, from R3 billion in 2025/26 to R3.7 billion in 2028/29. An estimated 70.8 per cent (R7.6 billion) of the department's budget over the period ahead is allocated to compensation of employees.

Digitising and automating court processes

The department aims to enhance the efficiency of the judicial system through the Court Online system, which was rolled out in 2025/26 and provides cloud-based digital infrastructure that enables the department to initiate and manage civil cases online and present evidence in court through an online interface. The system will be expanded to automate criminal case management and enable integration with justice sector institutions, with the criminal module set to be developed in 2026/27 and implemented in 2027/28. The full rollout is expected to improve court efficiency, increasing the finalisation of default judgments from 91 per cent in 2026/27 to a projected 93 per cent in 2028/29. Judges' conditions of service and Judicial Service Commission processes such as judges' gratuities and the registrable interest of judges will also be automated as part of the full rollout. The system is set to be funded through allocations of R66.6 million in 2026/27 and R84.9 million 2027/28 in the integrated justice system programme in the Department of Justice and Constitutional Development. The Office of the Chief Justice has allocated R9.5 million over the medium term to upgrade digital and network infrastructure, strengthen cybersecurity, ensure the continuity of electricity supply and enhance courtroom technology through the acquisition of equipment such as large screens for virtual hearings.

Ensuring judicial independence

According to the Constitution, all courts should be under the Judiciary and the leadership of the Chief Justice. However, lower courts are still under the control of the Department of Justice and Constitutional Development. To give effect to this constitutional mandate, significant reforms were announced in 2025 that will be instrumental in granting the courts financial, structural and operational independence. To ensure judicial independence and enhance efficiency, functions such as facilities management, security and virtual library services will be transferred together with their allocation of R883.8 million over the medium term from the Department of Justice and Constitutional Development to the Office of the Chief Justice with effect from 1 April 2026.

Accelerating land reform

The Land Court plays a specialised role in advancing land reform by resolving disputes tied to historical injustices and equitable access to land. Established under the Land Court Act (2023), it replaced the Land Claims Court as a permanent superior court with status equivalent to that of a high court. To ensure the required human resources capacity to implement the Land Court Act (2023), among others, an additional allocation of R687 million over the medium term is made available to the department.

Providing judicial education and training, and secretarial and administrative support

The department plans to deliver a comprehensive programme of judicial education and training over the period ahead through the South African Judicial Education Institute. The programme provides for 130 courses in 2026/27, increasing to 140 in 2028/29, aimed at strengthening the competencies of current and prospective judicial officers. The courses will be offered at an estimated cost of R174.4 million over the next 3 years in the *Judicial Education and Support* programme.

The Judicial Service Commission will continue to receive secretarial and administrative support from the department to appoint judicial officers. For this purpose, the commission is allocated R31.4 million over the MTEF period. The department further ensures judicial accountability by administering a record of judges' registrable interests, as informed by section 13 of the Judicial Service Commission Act (1994). Related costs are in the *Judicial Policy, Research and Support* subprogramme, which has a budget of R66.7 million over the MTEF period in the *Judicial Education and Support* programme.

Expenditure trends and estimates

Table 27.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Superior Court Services											
3. Judicial Education and Support											
Programme					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	281.8	253.6	320.0	295.8	1.6%	10.7%	353.6	372.4	387.0	9.4%	10.4%
Programme 2	963.6	1 029.7	1 125.8	1 245.6	8.9%	40.4%	1 567.9	1 664.6	1 717.9	11.3%	46.3%
Programme 3	49.4	56.1	66.8	78.7	16.8%	2.3%	85.0	91.9	95.5	6.7%	2.6%
Subtotal	1 294.9	1 339.4	1 512.6	1 620.1	7.8%	53.4%	2 006.6	2 128.9	2 200.4	10.7%	59.3%
Direct charge against the National Revenue Fund	1 154.6	1 218.8	1 323.9	1 332.8	4.9%	46.6%	1 392.9	1 455.0	1 501.6	4.1%	40.7%
Judges' salaries	1 154.6	1 218.8	1 323.9	1 332.8	4.9%	46.6%	1 392.9	1 455.0	1 501.6	4.1%	40.7%
Total	2 449.4	2 558.2	2 836.4	2 952.9	6.4%	100.0%	3 399.5	3 583.9	3 702.0	7.8%	100.0%
Change to 2025				–			495.8	517.8	498.3		
Budget estimate											
Economic classification											
Current payments	2 223.3	2 385.8	2 603.0	2 679.5	6.4%	91.6%	3 093.0	3 276.8	3 381.4	8.1%	91.3%
Compensation of employees	1 869.8	2 011.6	2 149.9	2 248.6	6.3%	76.7%	2 395.2	2 535.5	2 632.5	5.4%	70.8%
Goods and services ¹	353.5	374.2	453.0	430.9	6.8%	14.9%	697.8	741.3	748.9	20.2%	20.5%
of which:											
Computer services	91.5	82.6	130.3	108.9	6.0%	3.8%	114.1	112.9	116.5	2.2%	3.2%
Contractors	2.3	4.9	6.7	6.0	37.2%	0.2%	108.1	114.3	119.0	171.2%	3.2%
Fleet services (including government motor transport)	26.1	27.7	31.9	24.2	-2.5%	1.0%	32.6	36.3	28.7	5.9%	0.9%
Operating leases	25.3	20.9	19.2	17.4	-11.7%	0.8%	93.1	99.4	102.5	80.5%	2.8%
Property payments	4.6	7.0	7.1	4.9	1.6%	0.2%	85.4	89.4	92.9	167.5%	2.5%
Travel and subsistence	114.0	139.8	144.6	154.1	10.6%	5.1%	132.9	144.0	142.7	-2.5%	3.9%
Transfers and subsidies ¹	92.5	83.1	103.1	102.6	3.5%	3.5%	110.0	118.5	122.2	6.0%	3.3%
Provinces and municipalities	0.0	0.1	0.1	0.0	-8.9%	0.0%	0.1	0.1	0.1	30.6%	0.0%
Public corporations and private enterprises	0.0	–	0.0	0.0	0.0%	0.0%	0.0	0.0	0.0	141.0%	0.0%
Households	92.4	83.1	103.0	102.6	3.5%	3.5%	109.9	118.4	122.1	6.0%	3.3%
Payments for capital assets	132.4	89.2	130.3	170.8	8.9%	4.8%	196.5	188.6	198.4	5.1%	5.5%
Buildings and other fixed structures	0.0	0.1	–	–	-100.0%	0.0%	–	–	–	0.0%	0.0%
Machinery and equipment	121.7	88.8	130.3	170.8	11.9%	4.7%	196.5	158.9	167.4	-0.7%	4.9%
Software and other intangible assets	10.6	0.3	0.0	–	-100.0%	0.1%	–	29.7	31.0	0.0%	0.6%
Payments for financial assets	1.3	0.0	0.0	–	-100.0%	0.0%	–	–	–	0.0%	0.0%
Total	2 449.4	2 558.2	2 836.4	2 952.9	6.4%	100.0%	3 399.5	3 583.9	3 702.0	7.8%	100.0%

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

Transfers and subsidies expenditure trends and estimates

Table 27.3 Vote transfers and subsidies trends and estimates

	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R thousand											
Households											
Social benefits											
Current	91 672	82 868	103 039	102 559	3.8%	99.7%	109 905	118 428	122 099	6.0%	99.9%
Employee social benefits	5 317	5 325	5 867	1 295	-37.5%	4.7%	1 105	1 520	1 558	6.4%	1.2%
Judges' salaries	86 355	77 543	97 172	101 264	5.5%	95.0%	108 800	116 908	120 541	6.0%	98.7%
Other transfers to households											
Current	758	210	–	–	-100.0%	0.3%	–	–	–	–	–
Other transfers	758	210	–	–	-100.0%	0.3%	–	–	–	–	–
Provinces and municipalities											
Provincial agencies and funds											
Current	41	57	60	31	-8.9%	–	60	63	69	30.6%	0.1%
Vehicle licences	41	57	60	31	-8.9%	–	60	63	69	30.6%	0.1%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	1	–	2	1	–	–	13	14	14	141.0%	0.0%
Communication licences	1	–	2	1	–	–	13	14	14	141.0%	0.0%
Total	92 472	83 135	103 101	102 591	3.5%	100.0%	109 978	118 505	122 182	6.0%	100.0%

Personnel information

Table 27.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																		
1. Administration																		
2. Superior Court Services																		
3. Judicial Education and Support																		
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment													Average growth rate (%)	Average: Salary level/ Total (%)	
Number of funded posts	Number of posts additional to the establishment		Actual		Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	
Office of the Chief Justice																		
Salary level	2 726	70	2 591	2 149.9	0.8	2 470	2 228.0	0.9	2 616	2 395.2	0.9	2 669	2 535.5	1.0	2 653	2 632.5	1.0	2.4%
1 – 6	1 033	–	981	318.6	0.3	984	342.6	0.3	1 093	399.6	0.4	1 178	446.9	0.4	1 174	469.6	0.4	6.1%
7 – 10	892	13	826	469.1	0.6	840	506.2	0.6	874	554.4	0.6	875	585.0	0.7	860	607.1	0.7	0.8%
11 – 12	114	–	106	89.4	0.8	114	98.6	0.9	116	105.4	0.9	116	111.1	1.0	116	117.2	1.0	0.6%
13 – 16	504	–	495	1 240.6	2.5	486	1 267.9	2.6	482	1 321.2	2.7	480	1 386.5	2.9	469	1 427.7	3.0	-1.2%
Other	183	57	183	32.3	0.2	47	12.8	0.3	51	14.6	0.3	20	6.0	0.3	34	10.8	0.3	-10.2%
Programme	2 726	70	2 591	2 149.9	0.8	2 470	2 228.0	0.9	2 616	2 395.2	0.9	2 669	2 535.5	1.0	2 653	2 632.5	1.0	2.4%
Programme 1	216	15	192	125.3	0.7	186	138.2	0.7	290	182.5	0.6	299	195.1	0.7	295	204.0	0.7	16.6%
Programme 2	1 888	55	1 780	771.5	0.4	1 744	830.4	0.5	1 777	894.0	0.5	1 851	965.3	0.5	1 834	1 007.8	0.5	1.7%
Programme 3	36	–	33	26.4	0.8	49	27.9	0.6	58	34.6	0.6	61	37.0	0.6	63	39.6	0.6	8.7%
Direct charges	586	–	586	1 226.7	2.1	491	1 231.5	2.5	491	1 284.1	2.6	458	1 338.1	2.9	461	1 381.1	3.0	-2.1%

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

2. Rand million.

Departmental receipts

Table 27.5 Departmental receipts by economic classification

						Average growth rate	Average: Receipt item/ Total				Average growth rate	Average: Receipt item/ Total
Audited outcome				Adjusted estimate	Revised estimate	(%)	(%)	Medium-term receipts estimate			(%)	(%)
R thousand	2022/23	2023/24	2024/25	2025/26		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	3 909	2 714	2 290	4 400	4 400	4.0%	100.0%	4 526	4 577	4 623	1.7%	100.0%
Sales of goods and services produced by department	590	633	650	650	650	3.3%	19.0%	750	790	825	8.3%	17.2%
Sales by market establishments	39	633	650	100	100	36.9%	10.7%	110	120	125	7.7%	2.6%
of which:							—					—
Sales by market establishment	39	38	650	100	100	36.9%	6.2%	110	120	125	7.7%	2.6%
Other sales	—	595	—	—	—	—	4.5%	—	—	—	—	—
Administrative fees	—	—	—	35	35	—	0.3%	40	45	50	12.6%	1.0%
of which:							—					—
Telecommunication services	—	—	—	35	35	—	0.3%	40	45	50	12.6%	1.0%
Other sales	551	—	—	515	515	-2.2%	8.0%	600	625	650	8.1%	13.7%
of which:							—					—
Services rendered: Commission on insurance and garnishees	388	—	—	342	342	-4.1%	5.5%	380	390	400	5.4%	8.5%
Services rendered: Photocopies and faxes	133	—	—	150	150	4.1%	2.1%	200	210	220	13.6%	4.6%
Sales of assets less than R5 000	30	—	—	15	15	-20.6%	0.3%	20	25	30	26.0%	0.5%
Replacement of lost office property	—	—	—	5	5	—	—	—	—	—	-100.0%	—
Sales: Department publications and productions	—	—	—	3	3	—	—	—	—	—	-100.0%	—
Sales of scrap, waste, arms and other used current goods	—	3	—	9	9	—	0.1%	10	11	12	10.1%	0.2%
of which:							—					—
Sales: Scrap	—	3	—	9	9	—	0.1%	10	11	12	10.1%	0.2%
Fines, penalties and forfeits	110	189	270	540	540	70.0%	8.3%	—	—	—	-100.0%	—
Interest, dividends and rent on land	—	—	—	1	1	—	—	1	1	1	—	—
Interest	—	—	—	1	1	—	—	1	1	1	—	—
Sales of capital assets	9	492	390	300	300	221.8%	8.9%	—	—	—	-100.0%	—
Transactions in financial assets and liabilities	3 200	1 397	980	2 900	2 900	-3.2%	63.7%	3 765	3 775	3 785	9.3%	82.5%
Total	3 909	2 714	2 290	4 400	4 400	4.0%	100.0%	4 526	4 577	4 623	1.7%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 27.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Management	40.7	39.3	43.1	37.5	-2.7%	13.9%	56.8	60.4	61.3	17.8%	16.0%
Corporate Services	183.0	154.9	214.5	194.6	2.1%	64.9%	224.1	235.6	248.1	8.4%	63.6%
Financial Administration	35.8	36.4	40.2	37.9	1.9%	13.1%	47.6	50.0	50.6	10.1%	13.3%
Internal Audit	22.3	23.0	22.3	25.9	5.1%	8.1%	25.1	26.5	27.0	1.5%	7.1%
Total	281.8	253.6	320.0	295.8	1.6%	100.0%	353.6	372.4	387.0	9.4%	100.0%
Change to 2025				-			36.3	35.6	35.0		
Budget estimate											
Economic classification	234.2	239.7	302.4	285.7	6.8%	92.2%	340.1	357.5	371.6	9.2%	96.1%
Current payments	109.9	121.9	125.3	138.2	7.9%	43.0%	182.5	195.1	204.0	13.9%	52.3%
Compensation of employees	109.9	121.9	125.3	138.2	7.9%	43.0%	182.5	195.1	204.0	13.9%	52.3%
Goods and services	124.3	117.8	177.0	147.4	5.9%	49.2%	157.7	162.4	167.6	4.4%	43.8%
of which:											
Minor assets	0.1	0.3	1.4	0.3	42.1%	0.2%	4.0	5.5	5.6	155.8%	1.4%
Audit costs: External	7.5	7.0	10.0	7.8	1.4%	2.8%	7.5	6.5	6.7	-4.8%	1.9%
Computer services	90.3	81.0	128.4	107.2	5.9%	35.3%	112.5	110.1	112.9	1.7%	30.1%
Contractors	0.7	1.8	2.1	2.9	60.4%	0.6%	3.4	5.2	6.0	28.1%	1.3%
Travel and subsistence	10.1	11.9	14.1	12.4	6.9%	4.2%	10.8	12.9	13.4	2.7%	3.3%
Training and development	3.6	1.9	5.7	4.7	9.3%	1.4%	5.0	5.1	5.3	4.0%	1.4%
Transfers and subsidies	0.8	0.7	1.5	0.0	-64.1%	0.3%	0.0	0.0	0.0	-51.5%	0.0%
Provinces and municipalities	0.0	0.0	0.0	0.0	44.2%	0.0%	0.0	0.0	0.0	10.1%	0.0%
Households	0.8	0.7	1.5	0.0	-65.1%	0.3%	-	-	-	-100.0%	-
Payments for capital assets	46.8	13.2	16.1	10.1	-40.0%	7.5%	13.5	14.9	15.4	15.1%	3.9%
Machinery and equipment	36.2	12.9	16.1	10.1	-34.7%	6.5%	13.5	14.9	15.4	15.1%	3.9%
Software and other intangible assets	10.6	0.3	0.0	-	-100.0%	1.0%	-	-	-	-	-
Payments for financial assets	0.0	-	0.0	-	-100.0%	0.0%	-	-	-	-	-
Total	281.8	253.6	320.0	295.8	1.6%	100.0%	353.6	372.4	387.0	9.4%	100.0%
Proportion of total programme expenditure to vote expenditure	21.8%	18.9%	21.2%	18.3%	-	-	17.6%	17.5%	17.6%	-	-
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.8	0.7	1.5	0.0	-65.1%	0.3%	-	-	-	-100.0%	-
Employee social benefits	0.8	0.7	1.5	0.0	-65.1%	0.3%	-	-	-	-100.0%	-
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.0	0.0	0.0	44.2%	-	0.0	0.0	0.0	10.1%	0.0%
Vehicle licences	0.0	0.0	0.0	0.0	44.2%	-	0.0	0.0	0.0	10.1%	0.0%

Personnel information

Table 27.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Administration			192	125.3	0.7	186	138.2	0.7	290	182.5	0.6	299	195.1	0.7	295	204.0	0.7	16.6%	100.0%
Salary level	216	15	38	17.0	0.4	42	19.6	0.5	144	56.0	0.4	152	61.1	0.4	148	62.5	0.4	52.2%	50.2%
1 – 6	41	–	83	55.3	0.7	77	54.8	0.7	77	57.6	0.7	78	61.5	0.8	78	64.9	0.8	0.4%	26.4%
7 – 10	96	–	38	30.9	0.8	45	35.2	0.8	47	38.8	0.8	47	40.9	0.9	47	43.2	0.9	1.5%	16.0%
11 – 12	41	–	18	22.0	1.2	22	28.6	1.3	22	30.0	1.4	22	31.6	1.4	22	33.4	1.5	–	7.5%
13 – 16	23	–	15	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other	15	15	15	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

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

2. Rand million.

Programme 2: Superior Court Services

Programme purpose

Provide court administration services to the superior courts.

Objectives

- Improve court efficiency by:
 - increasing the percentage of default judgments finalised by registrars within 12 court days from 90 per cent in 2025/26 to 93 per cent in 2028/29
 - maintaining the percentage of taxations of opposed legal bills of costs finalised within 60 court days at 98 per cent over the MTEF period
 - maintaining the percentage of taxations of unopposed legal bills of costs finalised within 40 court days at 99 per cent over the MTEF period
 - ensuring that all warrants of liberation (J1 forms) are delivered within 1 day over the MTEF period
 - producing 4 judicial case flow management performance reports per year.

Subprogrammes

- *Administration of Superior Courts* provides administrative and technical support to the superior courts, monitors their overall performance and enhances judicial stakeholder relations.
- *Constitutional Court* funds the activities and operations of the Constitutional Court, which has jurisdiction over constitutional matters and matters of public importance.
- *Supreme Court of Appeal* funds the activities and operations of the Supreme Court of Appeal, which adjudicates appeals in any matters arising from the high courts or courts of similar status.
- *High Courts* funds the activities and operations of the various high court divisions, which have jurisdiction over defined geographical areas.
- *Specialised Courts* funds the activities and operations of the Labour Court, the Labour and Labour Appeal Court, the Land Court, the Competition Appeals Court and the Electoral Court. These courts adjudicate over various types of matters excluded from the jurisdiction of the various high court divisions and lower courts.
- *Facilities Management* funds the provision of accommodation for the superior courts and delivery points for justice services.

Expenditure trends and estimates

Table 27.8 Superior Court Services expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration of Superior Courts	12.6	13.9	16.1	20.6	17.9%	1.4%	47.5	59.8	56.4	39.9%	3.3%
Constitutional Court	57.4	77.9	72.5	122.4	28.7%	7.6%	85.6	87.5	90.5	-9.6%	5.3%
Supreme Court of Appeal	47.4	49.7	58.1	62.1	9.4%	5.0%	53.3	55.5	65.3	1.7%	3.5%
High Courts	776.3	815.2	902.8	957.7	7.2%	79.1%	990.2	1 055.5	1 094.3	4.5%	63.4%
Specialised Courts	69.8	72.9	76.4	82.9	5.9%	6.9%	112.6	118.3	128.9	15.8%	7.3%
Facilities Management	—	—	—	—	—	—	278.7	288.0	282.5	—	17.2%
Total	963.6	1 029.7	1 125.8	1 245.6	8.9%	100.0%	1 567.9	1 664.6	1 717.9	11.3%	100.0%
Change to 2025 Budget estimate				—			358.5	378.5	374.1		
Economic classification											
Current payments	872.8	950.2	1 007.8	1 084.1	7.5%	89.7%	1 384.1	1 490.1	1 534.0	12.3%	89.0%
Compensation of employees	669.0	721.5	771.5	850.9	8.4%	69.0%	894.0	965.3	1 007.8	5.8%	57.9%
Goods and services	203.8	228.7	236.3	233.1	4.6%	20.7%	490.1	524.7	526.2	31.2%	31.1%
of which:						—					—
Contractors	1.6	3.1	4.6	2.9	22.0%	0.3%	104.5	108.9	112.8	237.3%	6.6%
Fleet services (including government motor transport)	25.9	27.6	31.3	24.0	-2.6%	2.5%	32.3	35.9	28.3	5.6%	2.0%
Operating leases	25.2	20.9	19.2	17.4	-11.5%	1.9%	93.1	99.4	102.5	80.5%	6.0%
Property payments	4.3	5.9	6.8	4.4	1.1%	0.5%	84.7	88.6	92.1	174.7%	5.4%
Travel and subsistence	93.3	115.0	114.5	111.6	6.1%	10.0%	92.2	99.4	97.3	-4.5%	5.8%
Operating payments	5.2	5.5	6.4	6.4	7.2%	0.5%	17.7	19.3	19.7	45.5%	1.1%
Transfers and subsidies	5.3	4.7	4.2	1.3	-38.0%	0.4%	1.2	1.6	1.6	9.2%	0.1%
Provinces and municipalities	0.0	0.1	0.1	0.0	-11.2%	0.0%	0.1	0.1	0.1	32.4%	0.0%
Public corporations and private enterprises	0.0	—	0.0	0.0	—	0.0%	0.0	0.0	0.0	141.0%	0.0%
Households	5.2	4.6	4.1	1.2	-38.3%	0.3%	1.1	1.5	1.6	8.3%	0.1%
Payments for capital assets	85.3	74.8	113.9	160.3	23.4%	9.9%	182.6	172.9	182.2	4.4%	10.9%
Buildings and other fixed structures	0.0	0.1	—	—	-100.0%	0.0%	—	—	—	—	—
Machinery and equipment	85.3	74.7	113.9	160.3	23.4%	9.9%	182.6	143.2	151.2	-1.9%	9.6%
Software and other intangible assets	—	—	—	—	—	—	—	29.7	31.0	—	1.2%
Payments for financial assets	0.2	0.0	0.0	—	-100.0%	0.0%	—	—	—	—	—
Total	963.6	1 029.7	1 125.8	1 245.6	8.9%	100.0%	1 567.9	1 664.6	1 717.9	11.3%	100.0%
Proportion of total programme expenditure to vote expenditure	74.4%	76.9%	74.4%	76.9%	—	—	78.1%	78.2%	78.1%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	4.5	4.4	4.1	1.2	-35.0%	0.3%	1.1	1.5	1.6	8.3%	0.1%
Employee social benefits	4.5	4.4	4.1	1.2	-35.0%	0.3%	1.1	1.5	1.6	8.3%	0.1%
Other transfers to households											
Current	0.8	0.2	—	—	-100.0%	—	—	—	—	—	—
Other transfers	0.8	0.2	—	—	-100.0%	—	—	—	—	—	—
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.1	0.1	0.0	-11.2%	—	0.1	0.1	0.1	32.4%	0.0%
Vehicle licences	0.0	0.1	0.1	0.0	-11.2%	—	0.1	0.1	0.1	32.4%	0.0%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	0.0	—	0.0	0.0	—	—	0.0	0.0	0.0	141.0%	0.0%
Communication licences	0.0	—	0.0	0.0	—	—	0.0	0.0	0.0	141.0%	0.0%

Personnel information

Table 27.9 Superior Court Services personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment															Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29		
Superior Court Services		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	1 888	55	1 780	771.5	0.4	1 744	830.4	0.5	1 777	894.0	0.5	1 851	965.3	0.5	1 834	1 007.8	0.5	1.7%	100.0%
1 – 6	983	–	934	296.7	0.3	928	316.6	0.3	928	332.9	0.4	1 001	373.2	0.4	999	393.2	0.4	2.5%	53.6%
7 – 10	778	13	726	402.8	0.6	737	435.3	0.6	769	478.7	0.6	770	505.3	0.7	755	523.0	0.7	0.8%	42.0%
11 – 12	68	–	64	55.3	0.9	66	60.8	0.9	66	63.9	1.0	66	67.4	1.0	66	71.1	1.1	–	3.6%
13 – 16	17	–	14	16.7	1.2	14	17.6	1.3	14	18.5	1.3	14	19.5	1.4	14	20.6	1.5	–	0.8%
Other	42	42	42	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

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

2. Rand million.

Programme 3: Judicial Education and Support

Programme purpose

Provide education programmes to judicial officers, support services to the Judicial Service Commission, and policy development and research services to the department and the Judiciary for the optimal administration of justice.

Objectives

- Strengthen judicial governance, education and accountability by:
 - increasing the number of judicial education courses conducted from 125 in 2025/26 to 140 in 2028/29
 - producing 3 judicial education newsletters per year over the MTEF period
 - producing 1 research monograph on judicial education per year over the MTEF period
 - producing 5 reports on the management and coordination of litigations per year over the MTEF period
 - producing 3 reports on judicial appointments and judicial complaints per year over the MTEF period
 - producing 2 reports on the status of disclosures for judges' registrable interests per year over the MTEF period in accordance with regulatory requirements.

Subprogrammes

- South African Judicial Education Institute* funds the activities of the South African Judicial Education Institute to provide continuing judicial education for judicial officers and training for aspirant judicial officers.
- Judicial Policy, Research and Support* provides advisory opinions on policy development, undertakes research and offers legal support services to enhance the functioning of the Judiciary.
- Judicial Service Commission* provides secretariat and administrative support services to the Judicial Service Commission so that it can effectively fulfil its constitutional and legislative mandates.

Expenditure trends and estimates

Table 27.10 Judicial Education and Support expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
South African Judicial Education Institute	23.2	29.7	31.7	52.2	31.1%	54.5%	54.6	59.0	60.9	5.2%	64.0%
Judicial Policy, Research and Support	14.3	14.8	18.1	16.4	4.7%	25.3%	20.7	22.3	23.7	13.1%	24.5%
Judicial Service Commission	11.9	11.6	17.0	10.1	-5.5%	20.2%	9.8	10.6	11.0	2.9%	11.5%
Total	49.4	56.1	66.8	78.7	16.8%	100.0%	85.0	91.9	95.5	6.7%	100.0%
Change to 2025 Budget estimate				–			2.5	1.6	1.1		
Economic classification											
Current payments	49.1	54.8	66.1	78.2	16.8%	98.9%	84.6	91.1	94.7	6.6%	99.3%
Compensation of employees	23.7	27.0	26.4	27.9	5.6%	41.9%	34.6	37.0	39.6	12.3%	40.8%
Goods and services	25.4	27.7	39.7	50.3	25.6%	57.0%	50.0	54.2	55.2	3.1%	58.5%
of which:						–					–
Catering: Departmental activities	0.6	1.5	2.8	4.9	101.0%	3.9%	1.7	2.3	2.4	-21.6%	2.3%
Consultants: Business and advisory services	1.0	1.4	1.5	1.0	-0.7%	1.9%	3.5	3.8	3.8	59.2%	4.1%
Legal services	7.6	4.2	9.7	4.2	-17.8%	10.2%	5.4	5.5	5.8	10.8%	6.1%
Travel and subsistence	10.6	12.8	16.0	30.2	41.9%	27.7%	29.9	31.8	32.0	2.0%	34.4%
Operating payments	0.5	0.7	0.8	0.6	7.0%	1.1%	1.6	1.7	1.8	41.0%	1.9%
Venues and facilities	3.7	4.7	6.8	6.3	19.6%	8.6%	4.9	5.4	5.6	-3.9%	5.8%
Transfers and subsidies	0.1	0.2	0.3	0.0	-28.1%	0.2%	–	–	–	-100.0%	–
Households	0.1	0.2	0.3	0.0	-28.1%	0.2%	–	–	–	-100.0%	–
Payments for capital assets	0.2	1.2	0.4	0.4	27.5%	0.9%	0.4	0.8	0.8	26.4%	0.7%
Machinery and equipment	0.2	1.2	0.4	0.4	27.5%	0.9%	0.4	0.8	0.8	26.4%	0.7%
Total	49.4	56.1	66.8	78.7	16.8%	100.0%	85.0	91.9	95.5	6.7%	100.0%
Proportion of total programme expenditure to vote expenditure	3.8%	4.2%	4.4%	4.9%	–	–	4.2%	4.3%	4.3%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.1	0.2	0.3	0.0	-28.1%	0.2%	–	–	–	-100.0%	–
Employee social benefits	0.1	0.2	0.3	0.0	-28.1%	0.2%	–	–	–	-100.0%	–

Personnel information

Table 27.11 Judicial Education and Support personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment													Average growth rate (%)	Average: Salary level/ Total (%)		
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29			2025/26 - 2028/29			2026/27 - 2028/29	
Judicial Education and Support		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	36	–	33	26.4	0.8	49	27.9	0.6	58	34.6	0.6	61	37.0	0.6	63	39.6	0.6	8.7%	100.0%
1 – 6	9	–	9	4.9	0.5	14	6.3	0.5	21	10.6	0.5	25	12.7	0.5	27	13.9	0.5	24.5%	40.1%
7 – 10	18	–	17	10.9	0.6	26	16.1	0.6	28	18.1	0.6	27	18.2	0.7	27	19.2	0.7	1.3%	45.1%
11 – 12	5	–	4	3.2	0.8	3	2.5	0.8	3	2.6	0.9	3	2.8	0.9	3	2.9	1.0	–	4.9%
13 – 16	4	–	3	7.5	2.5	6	3.0	0.5	6	3.1	0.5	6	3.3	0.5	6	3.5	0.6	–	9.9%

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

2. Rand million.

Police

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	21 949.4	1 512.3	1 192.1	24 653.9	25 120.5	25 973.5
Visible Policing	65 566.8	454.4	1 255.1	67 276.3	70 131.8	72 297.8
Detective Services	24 568.9	203.8	613.9	25 386.5	26 265.0	27 038.7
Crime Intelligence	5 144.9	43.7	50.6	5 239.2	5 462.3	5 622.0
Protection and Security Services	4 432.7	17.6	66.3	4 516.6	4 701.4	4 841.4
Total expenditure estimates	121 662.6	2 231.9	3 178.0	127 072.5	131 680.9	135 773.5

Executive authority Minister of Police
 Accounting officer National Commissioner of the South African Police Service
 Website www.saps.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

Prevent, combat and investigate crime; maintain public order; protect and secure the inhabitants of South Africa and their property; and uphold and enforce the law.

Mandate

The South African Police Service derives its powers and functions from section 205 of the Constitution and the South African Police Service Act (1995). This legislation regulates the police service in terms of its core functions: preventing, investigating and combating crime; maintaining public order; protecting and securing the inhabitants of South Africa and their property; and upholding and enforcing the law.

Selected performance indicators

Table 28.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Decreased murder rate per 100 000 of the population per year	Visible Policing	Increased feelings of safety for women and children in communities	— ¹	— ¹	— ¹	30.02%	22.2%	16.42%	12.6%
Percentage decrease in the number of reported contact crimes against women per year	Visible Policing		+8.1% (14 461) ²	+4.6% (8 964) ²	+0.52% (1 059) ²	25%	25%	25%	25%
Percentage decrease in the number of reported contact crimes against children per year	Visible Policing		+2.1% (968) ²	0.2% (113)	+2.15% (992) ²	25%	25%	25%	25%
Detection rate for murder per year	Detective Services		— ¹	— ¹	— ¹	60%	62.5%	65%	67.5%
Detection rate for contact crimes against women per year	Detective Services		70.07% (163 833/ 233 804)	69.24% (168 174/ 242 901)	70.67% (176 535/ 249 804)	78%	78.5%	79%	79.5%
Detection rate for contact crimes against children per year	Detective Services		62.95% (39 628/ 62 950)	63.07% (38 998/ 61 828)	63.85% (40 620/ 63 619)	78%	78.5%	79%	79.5%
Percentage of original previous conviction reports generated within 15 calendar days per year	Detective Services		81.36% (802 239/ 985 980)	88.87% (915 393/ 1 030 009)	94.36% (1 034 632/ 1 096 427)	92%	92%	92%	92%

Table 28.1 Performance indicators by programme and related outcome (continued)

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of registered serious organised crime project investigations successfully closed per year	Detective Services	Combat priority offences (economic crime, organised crime and corruption)	71.43% (10/14)	80% (4/5)	81.82% (9/11)	70%	70%	70%	70%
Percentage of trial-ready case dockets for serious corruption per year	Detective Services		— ¹	— ¹	— ¹	70%	72%	72%	72%
Percentage of network operations related to prioritised contact crime threats successfully terminated per year	Crime Intelligence		— ¹	— ¹	— ¹	70%	70%	70%	70%
Percentage of network operations related to organised crime threats successfully terminated per year	Crime Intelligence		— ¹	— ¹	— ¹	70%	70%	70%	70%
Number of security breaches recorded during the in-transit protection of VIPs and identified VIP residences per year	Protection and Security Services	An ethical, capable and professional public service	0	0	0	0	0	0	0

1. No historical data available as this is a new indicator.

2. Plus sign (+) represents an increase in the number of crimes reported.

Expenditure overview

Over the medium term, the department will continue to focus on reducing the levels of violent crime; fighting gender-based violence and femicide and supporting a preventative approach to policing; addressing prioritised crimes that affect economic activity such as corruption, commercial crime and cybercrime; and building capacity in the police service through skills development and the optimisation of resources.

The department's total expenditure is projected to increase at an average annual rate of 3.9 per cent, from R120.9 billion in 2025/26 to R135.8 billion in 2028/29, despite a net reduction of R1.9 billion to the department's baseline allocation over the medium term as inflation over this period is expected to be lower than previous projections. Given the labour-intensive nature of the department's work, an estimated 80.7 per cent (R415.3 billion) of its budget over the MTEF period is allocated for spending on compensation of employees. This is projected to increase at an average annual rate of 4.2 per cent, from R96.9 billion in 2025/26 to R109.6 billion in 2028/29. To support the department's operational functions, 15.3 per cent (R80.2 billion) of its budget over the MTEF period is allocated to goods and services, mainly to cover contractual obligations.

Reducing levels of violent crime

The department will prioritise the reduction of violent crime over the medium term through intelligence-led, high-density operations, including Operation Shanela II, implemented in collaboration with other law enforcement agencies, government departments and civil society partners. These interventions will focus on stabilising crime hotspots through increased visible policing, targeted arrests and coordinated investigations. By shifting from fragmented interventions to coordinated, intelligence-driven operations, the department aims to improve the arrest rate, investigations and case outcomes in high-crime areas. The recently adopted multi-organised crime approach will further support efforts to disrupt interconnected criminal activities, including gang violence, extortion, drug trafficking and the illicit circulation of firearms. Funding for these activities over the MTEF period is within allocations of R209.7 billion in the *Visible Policing* programme, R78.7 billion in the *Detective Services* programme and R16.3 billion in the *Crime Intelligence* programme.

Fighting gender-based violence and femicide and supporting a preventative approach to policing

Following the declaration of gender-based violence and femicide as a national disaster in terms of section 27 of the Disaster Management Act (2002), the department has finalised an action plan aligned with the national strategic plan on gender-based violence and femicide. Over the MTEF period, resources, including additional human and technological resources, within existing baselines will be directed towards capacitating family violence, child protection and sexual offences units, improving services to victims, strengthening case

management, and enhancing the monitoring of domestic violence and sexual offence cases. Implementation will be overseen through the national steering committee on gender-based violence and femicide and the gender-based violence and femicide interdivisional forum. To give effect to these priorities, the department aims to maintain a 25 per cent reduction in reported contact crimes against women and children over the medium term and increase the detection rate for these crimes from 78 per cent in 2025/26 to 79.5 per cent in 2028/29.

To support a preventative approach to policing, the department will continue to implement crime awareness and community-based safety initiatives through community policing forums and community police boards, in line with the integrated crime and violence prevention strategy. By involving 200 community policing forums in the assessment of the effectiveness of these partnerships per year over the next 3 years, the department aims to foster a collaborative and consultative approach to reducing crime and violence in communities. The effectiveness of these structures will be assessed quarterly and strengthened to improve cooperation between communities and station management. These activities are funded through the *Visible Policing* and *Detective Services* programmes.

Addressing corruption, economic and organised crimes

Over the medium term, the Directorate for Priority Crime Investigation will prioritise the prevention, detection, investigation and prosecution of corruption, economic and organised crime, alongside asset recovery and the implementation of consequence-management measures.

To give effect to the recommendations of the Zondo Commission, implementation will continue through a coordinated, multi-agency approach overseen by the national priority crime operational committee in collaboration with the National Prosecuting Authority. The Fusion Centre, as a multi-agency hub, will remain central to addressing priority financial crimes by integrating financial intelligence from the Financial Intelligence Centre with investigative capabilities across government. To give effect to these priorities over the medium term, the department plans to ensure that 72 per cent of serious corruption case dockets are ready for trial.

The department will support dedicated extortion interventions through specialised investigation teams within the organised crime investigations component, reinforced by the multidisciplinary extortion intervention plan coordinated under the national joint intelligence and operational structure. This team addresses extortion affecting key sectors, including construction and small business. To sustain South Africa's removal from the Financial Action Task Force grey list, resources will be directed towards strengthening financial crime units, expanding the use of financial intelligence and enhancing prosecutor-guided investigations.

The department will also support intelligence-led operations targeting illegal mining activities. Although recent interventions have led to reduced activity, funding over the medium term will focus on preventing re-emergence through strengthened border control measures, stakeholder coordination and the disruption of organised criminal networks, including the confiscation of mining equipment and illicit proceeds. These interventions are expected to support the department's target of maintaining a 70 per cent closure rate for registered serious organised crime investigations over the MTEF period.

These activities are funded through an allocation of R8.5 billion over the medium term in the *Specialised Investigations* subprogramme in the *Detective Services* programme.

Building capacity in the South African Police Service

Traditional policing challenges such as violent crime, property crime and public order management persist at high levels, while new and emerging threats such as cybercrime, organised criminal networks and financial crimes demand specialised skills, advanced technology and intelligence-driven approaches. To respond to these challenges, the department is allocated R968 million over the medium term for the implementation of the integrated criminal justice strategy to support efforts to modernise policing capabilities and enhance operational reach. Funding for these activities is provided through the *Detective Services* programme.

In line with the directive issued by the Department of Public Service and Administration on the incentivised early retirement programme without penalisation of pension benefits, in terms of section 16(6) of the Public Service

Act (1994), as well as the voluntary exit programme for public servants, 931 officials are expected to retire in 2026/27. These exits are projected to result in estimated savings of R256 million over the same period, which will allow for career progression among existing employees while creating opportunities for the department to rejuvenate its personnel through the recruitment of new talent. The department will receive additional funding of R568 million in 2026/27 to make provision for the early retirement and voluntary exit programmes. These funds are allocated in its budget for transfers to households.

Expenditure trends and estimates

Table 28.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Visible Policing											
3. Detective Services											
4. Crime Intelligence											
5. Protection and Security Services											
Programme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome										
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	20 244.6	20 366.3	21 787.4	23 659.8	5.3%	19.4%	24 653.9	25 120.5	25 973.5	3.2%	19.2%
Programme 2	53 286.0	56 101.2	60 423.8	63 824.3	6.2%	52.8%	67 276.3	70 131.8	72 297.8	4.2%	53.2%
Programme 3	20 890.9	21 000.5	22 596.0	24 015.3	4.8%	20.0%	25 386.5	26 265.0	27 038.7	4.0%	19.9%
Programme 4	4 340.6	4 319.1	4 702.1	5 048.3	5.2%	4.2%	5 239.2	5 462.3	5 622.0	3.7%	4.1%
Programme 5	3 737.8	3 688.5	4 114.2	4 342.2	5.1%	3.6%	4 516.6	4 701.4	4 841.4	3.7%	3.6%
Subtotal	102 499.9	105 475.6	113 623.5	120 889.9	5.7%	100.0%	127 072.5	131 680.9	135 773.5	3.9%	100.0%
Total	102 499.9	105 475.6	113 623.5	120 889.9	5.7%	100.0%	127 072.5	131 680.9	135 773.5	3.9%	100.0%
Change to 2025				–			443.7	(255.4)	(2 085.7)		
Budget estimate											
Economic classification											
Current payments	97 601.3	100 976.1	108 361.4	116 633.3	6.1%	95.7%	121 662.6	126 610.4	130 545.5	3.8%	96.0%
Compensation of employees	80 864.1	83 795.1	90 640.4	96 862.5	6.2%	79.6%	102 281.5	106 562.8	109 572.3	4.2%	80.7%
Goods and services ¹	16 737.3	17 181.0	17 721.0	19 770.8	5.7%	16.1%	19 381.1	20 047.6	20 973.2	2.0%	15.3%
of which:											
Computer services	1 774.4	2 108.2	2 412.6	3 897.0	30.0%	2.3%	3 255.6	3 400.8	3 561.0	-3.0%	2.6%
Agency and support/outourced services	746.8	856.4	647.9	769.7	1.0%	0.7%	778.3	723.0	724.2	-2.0%	0.6%
Fleet services (including government motor transport)	4 895.0	4 950.6	5 071.5	5 395.0	3.3%	4.6%	5 381.3	5 645.5	5 948.8	3.3%	4.3%
Operating leases	3 378.5	3 404.0	3 666.3	3 781.5	3.8%	3.2%	3 954.0	4 127.8	4 309.0	4.4%	3.1%
Property payments	1 520.1	1 528.4	1 793.7	1 687.0	3.5%	1.5%	1 760.4	1 839.1	1 921.9	4.4%	1.4%
Travel and subsistence	1 491.6	1 511.1	1 342.5	1 126.9	-8.9%	1.2%	1 076.6	980.9	1 027.2	-3.0%	0.8%
Transfers and subsidies ¹	1 533.7	1 557.1	1 880.6	1 384.4	-3.4%	1.4%	2 231.9	1 721.7	1 770.5	8.5%	1.5%
Provinces and municipalities	59.1	59.1	59.0	67.0	4.3%	0.1%	72.0	77.1	80.2	6.1%	0.1%
Departmental agencies and accounts	48.8	53.6	56.5	58.4	6.2%	0.0%	61.1	63.9	66.7	4.5%	0.0%
Non-profit institutions	1.0	1.0	1.0	1.0	0.0%	0.0%	–	–	–	-100.0%	0.0%
Households	1 424.9	1 443.4	1 764.0	1 257.9	-4.1%	1.3%	2 098.8	1 580.7	1 623.7	8.9%	1.3%
Payments for capital assets	3 290.0	2 918.4	3 352.0	2 872.2	-4.4%	2.8%	3 178.0	3 348.8	3 457.4	6.4%	2.5%
Buildings and other fixed structures	443.5	663.4	668.7	670.2	14.8%	0.6%	695.4	772.3	807.0	6.4%	0.6%
Machinery and equipment	2 728.5	2 123.5	2 448.6	2 122.5	-8.0%	2.1%	2 414.6	2 507.8	2 579.5	6.7%	1.9%
Biological assets	4.7	6.9	1.4	3.0	-14.1%	0.0%	3.0	3.3	3.4	4.4%	0.0%
Software and other intangible assets	113.3	124.6	233.4	76.5	-12.3%	0.1%	65.0	65.4	67.4	-4.1%	0.1%
Payments for financial assets	74.8	24.1	29.5	–	-100.0%	0.0%	–	–	–	0.0%	0.0%
Total	102 499.9	105 475.6	113 623.5	120 889.9	5.7%	100.0%	127 072.5	131 680.9	135 773.5	3.9%	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 28.3 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	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	712 063	779 802	886 999	753 880	1.9%	49.3%	1 421 768	886 773	922 957	7.0%	56.5%
Employee social benefits	712 063	779 802	886 999	753 880	1.9%	49.3%	853 753	886 773	922 957	7.0%	46.5%
Early retirement and voluntary exit programmes	–	–	–	–	–	–	568 015	–	–	–	9.9%
Other transfers to households											
Current	712 793	663 606	877 040	504 036	-10.9%	43.4%	677 000	693 966	700 700	11.6%	36.2%
Claims against the state	667 853	621 094	818 793	425 260	-14.0%	39.9%	607 000	618 355	620 223	13.4%	32.2%
Detainee medical expenses	44 940	42 512	58 247	78 776	20.6%	3.5%	70 000	75 611	80 477	0.7%	3.9%
Provinces and municipalities											
Departmental agencies and funds											
Current	59 121	59 103	59 008	67 049	4.3%	3.8%	71 998	77 072	80 161	6.1%	4.0%
Vehicle licences	59 121	59 103	59 008	67 049	4.3%	3.8%	71 998	77 072	80 161	6.1%	4.0%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	48 770	53 554	56 542	58 422	6.2%	3.4%	61 099	63 862	66 729	4.5%	3.3%
Safety and Security Sector	48 770	53 554	56 542	58 422	6.2%	3.4%	61 099	63 862	66 729	4.5%	3.3%
Education and Training Authority											
Non-profit institutions											
Current	1 000	1 000	1 000	1 000	–	0.1%	–	–	–	-100.0%	–
South African Police Service	1 000	1 000	1 000	1 000	–	0.1%	–	–	–	-100.0%	–
Education Trust											
Total	1 533 747	1 557 065	1 880 589	1 384 387	-3.4%	100.0%	2 231 865	1 721 673	1 770 547	8.5%	100.0%

Personnel information

Table 28.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																					
1. Administration																					
2. Visible Policing																					
3. Detective Services																					
4. Crime Intelligence																					
5. Protection and Security Services																					
Number of posts estimated for 31 March 2026							Number and cost ² of personnel posts filled/planned for on funded establishment										Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate													
		2024/25			2025/26			2026/27		2027/28		2028/29									
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Police	188 018	–	–	187 681	90 640.4	0.5	188 018	96 862.5	0.5	188 018	102 281.5	0.5	188 018	106 562.8	0.6	188 018	109 572.3	0.6	–	–	100.0%
Salary level	188 018	–	–	187 681	90 640.4	0.5	188 018	96 862.5	0.5	188 018	102 281.5	0.5	188 018	106 562.8	0.6	188 018	109 572.3	0.6	–	–	100.0%
1 – 6	137 248	–	–	142 247	50 783.4	0.4	142 247	54 126.3	0.4	142 247	56 879.1	0.4	142 247	59 937.5	0.4	142 247	63 218.5	0.4	–	–	75.7%
7 – 10	47 471	–	–	42 130	24 218.7	0.6	42 467	25 981.6	0.6	42 467	27 302.2	0.6	42 467	28 771.5	0.7	42 467	30 348.6	0.7	–	–	22.6%
11 – 12	2 441	–	–	2 485	2 597.9	1.0	2 485	2 766.5	1.1	2 485	2 907.7	1.2	2 485	3 064.9	1.2	2 485	3 233.7	1.3	–	–	1.3%
13 – 16	850	–	–	810	1 118.6	1.4	810	1 181.4	1.5	810	1 241.8	1.5	810	1 309.1	1.6	810	1 381.2	1.7	–	–	0.4%
Other	8	–	–	9	11 921.9	1 324.7	9	12 806.7	1 423.0	9	13 950.6	1 550.1	9	13 479.8	1 497.8	9	11 390.4	1 265.6	–	–	0.0%
Programme	188 018	–	–	187 681	90 640.4	0.5	188 018	96 862.5	0.5	188 018	102 281.5	0.5	188 018	106 562.8	0.6	188 018	109 572.3	0.6	–	–	100.0%
Programme 1	31 378	–	–	29 819	14 478.1	0.5	29 969	15 522.1	0.5	29 969	16 155.1	0.5	29 969	16 815.4	0.6	29 969	17 303.0	0.6	–	–	15.9%
Programme 2	104 349	–	–	106 399	48 740.6	0.5	106 399	52 080.0	0.5	106 399	55 231.2	0.5	106 399	57 579.1	0.5	106 399	59 215.0	0.6	–	–	56.6%
Programme 3	37 846	–	–	37 903	19 390.9	0.5	38 090	20 708.2	0.5	38 090	21 976.2	0.6	38 090	22 859.0	0.6	38 090	23 483.7	0.6	–	–	20.3%
Programme 4	8 509	–	–	7 903	4 363.0	0.6	7 903	4 599.7	0.6	7 903	4 800.7	0.6	7 903	5 024.4	0.6	7 903	5 163.8	0.7	–	–	4.2%
Programme 5	5 936	–	–	5 657	3 667.9	0.6	5 657	3 952.6	0.7	5 657	4 118.3	0.7	5 657	4 285.0	0.8	5 657	4 406.9	0.8	–	–	3.0%

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

2. Rand million.

Departmental receipts

Table 28.5 Departmental receipts by economic classification

						Average growth rate (%)	Average: Receipt item/ Total (%)				Average growth rate (%)	Average: Receipt item/ Total (%)
Audited outcome				Adjusted estimate	Revised estimate			Medium-term receipts estimate				
						2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R thousand	2022/23	2023/24	2024/25	2025/26								
Departmental receipts	762 036	750 424	805 960	701 833	701 833	-2.7%	100.0%	596 381	612 528	629 828	-3.5%	100.0%
Sales of goods and services produced by department	374 097	394 740	433 319	422 331	422 331	4.1%	53.8%	375 763	380 904	384 429	-3.1%	62.1%
Administrative fees	48 700	53 072	57 820	48 372	48 372	-0.2%	6.9%	38 011	38 025	38 112	-7.6%	6.2%
of which:							—					—
Firearm licences & access to information	48 700	53 072	57 820	48 372	48 372	-0.2%	6.9%	38 011	38 025	38 112	-7.6%	6.2%
Other sales	325 397	341 668	375 499	373 959	373 959	4.7%	46.9%	337 752	342 879	346 317	-2.5%	55.9%
of which:							—					—
House rentals	103 396	107 304	108 991	103 580	103 580	0.1%	14.0%	103 396	103 859	103 962	0.1%	16.9%
Commission on insurance	87 179	89 514	94 434	90 895	90 895	1.4%	12.0%	87 179	87 698	87 966	-1.1%	14.3%
Other	134 822	144 850	172 074	179 484	179 484	10.0%	20.9%	147 177	151 322	154 389	-4.9%	24.6%
Sales of scrap, waste, arms and other used current goods	9 244	4 589	10 472	5 810	5 810	-14.3%	1.0%	4 850	4 890	4 910	-5.5%	0.8%
of which:												
Sales of scrap	9 244	4 589	10 472	5 810	5 810	-14.3%	1.0%	4 850	4 890	4 910	-5.5%	0.8%
Fines, penalties and forfeits	35 415	56 290	50 716	40 301	40 301	4.4%	6.0%	18 302	18 467	20 273	-20.5%	3.1%
Interest, dividends and rent on land	2 159	2 320	3 866	2 000	2 000	-2.5%	0.3%	1 015	1 030	1 045	-19.5%	0.2%
Interest	2 159	2 320	3 866	2 000	2 000	-2.5%	0.3%	1 015	1 030	1 045	-19.5%	0.2%
Sales of capital assets	146 264	162 284	161 942	88 965	88 965	-15.3%	18.5%	72 951	82 857	93 587	1.7%	13.6%
Transactions in financial assets and liabilities	194 857	130 201	145 645	142 426	142 426	-9.9%	20.3%	123 500	124 380	125 584	-4.1%	20.3%
Total	762 036	750 424	805 960	701 833	701 833	-2.7%	100.0%	596 381	612 528	629 828	-3.5%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 28.6 Administration expenditure trends and estimates by subprogramme and economic classification

2025-2026 Administration: Expenditure trends and estimates by subprogramme and economic classification											
Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Ministry	55.2	49.4	53.7	73.0	9.8%	0.3%	95.4	119.3	124.0	19.3%	0.4%
Management	101.3	95.0	110.6	106.2	1.6%	0.5%	124.9	131.0	137.3	8.9%	0.5%
Corporate Services	20 088.2	20 221.9	21 623.1	23 480.6	5.3%	99.3%	24 433.5	24 870.1	25 712.3	3.1%	99.0%
Total	20 244.6	20 366.3	21 787.4	23 659.8	5.3%	100.0%	24 653.9	25 120.5	25 973.5	3.2%	100.0%
Change to 2025 Budget estimate				-			523.2	(57.0)	(334.2)		

Table 28.6 Administration expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	18 010.7	18 259.9	19 057.5	21 873.7	6.7%	89.7%	21 949.4	22 865.3	23 648.7	2.6%	90.4%
Compensation of employees	13 765.8	13 718.5	14 478.1	15 522.1	4.1%	66.8%	16 155.1	16 815.4	17 303.0	3.7%	66.4%
Goods and services	4 244.9	4 541.5	4 579.4	6 351.6	14.4%	22.9%	5 794.3	6 049.8	6 345.7	—	24.0%
of which:						—					—
Computer services	1 738.7	2 064.0	2 365.8	3 773.0	29.5%	11.6%	3 188.3	3 311.7	3 466.2	-2.8%	13.2%
Legal services	302.5	346.1	489.2	538.6	21.2%	1.9%	540.0	559.9	585.2	2.8%	2.2%
Agency and support/outsourced services	453.3	461.2	248.9	339.4	-9.2%	1.7%	345.4	362.6	377.8	3.6%	1.4%
Fleet services (including government motor transport)	392.1	388.3	379.3	379.3	-1.1%	1.8%	381.1	408.8	428.0	4.1%	1.6%
Inventory: Clothing material and accessories	292.0	225.0	335.9	310.0	2.0%	1.4%	330.0	343.9	372.4	6.3%	1.4%
Travel and subsistence	240.5	310.2	194.4	200.3	-5.9%	1.1%	203.7	219.9	240.2	6.2%	0.9%
Transfers and subsidies	926.5	928.0	1 158.1	741.4	-7.2%	4.4%	1 512.3	969.1	985.5	10.0%	4.6%
Provinces and municipalities	8.2	9.4	8.5	10.8	9.5%	0.0%	11.0	11.5	12.0	3.6%	0.0%
Departmental agencies and accounts	48.8	53.6	56.5	58.4	6.2%	0.3%	61.1	63.9	66.7	4.5%	0.3%
Households	869.5	865.0	1 093.1	672.1	-8.2%	4.1%	1 440.3	893.8	906.7	10.5%	4.3%
Payments for capital assets	1 232.6	1 154.4	1 542.3	1 044.7	-5.4%	5.8%	1 192.1	1 286.1	1 339.3	8.6%	5.0%
Buildings and other fixed structures	438.0	659.1	667.4	670.2	15.2%	2.8%	695.4	772.3	807.0	6.4%	3.0%
Machinery and equipment	701.4	394.3	676.9	317.2	-23.2%	2.4%	431.7	447.6	464.1	13.5%	1.8%
Biological assets	0.3	0.3	0.2	0.7	35.5%	0.0%	—	0.8	0.8	3.0%	0.0%
Software and other intangible assets	93.0	100.6	197.7	56.5	-15.3%	0.5%	65.0	65.4	67.4	6.1%	0.3%
Payments for financial assets	74.8	24.1	29.5	—	-100.0%	0.1%	—	—	—	—	—
Total	20 244.6	20 366.3	21 787.4	23 659.8	5.3%	100.0%	24 653.9	25 120.5	25 973.5	3.2%	100.0%
Proportion of total programme expenditure to vote expenditure	19.8%	19.3%	19.2%	19.6%	—	—	19.4%	19.1%	19.1%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	219.6	244.9	278.0	246.9	4.0%	1.1%	840.3	283.9	296.0	6.2%	1.9%
Employee social benefits	219.6	244.9	278.0	246.9	4.0%	1.1%	272.2	283.9	296.0	6.2%	1.1%
Early retirement and voluntary exit programmes	—	—	—	—	—	—	568.0	—	—	—	0.7%
Other transfers to households											
Current	649.9	620.1	815.1	425.3	-13.2%	2.9%	600.0	609.9	610.7	12.8%	2.4%
Claims against the state	649.9	620.1	815.1	425.3	-13.2%	2.9%	600.0	609.9	610.7	12.8%	2.4%
Provinces and municipalities											
Provincial agencies and funds											
Current	8.2	9.4	8.5	10.8	9.5%	—	11.0	11.5	12.0	3.6%	0.0%
Vehicle licences	8.2	9.4	8.5	10.8	9.5%	—	11.0	11.5	12.0	3.6%	0.0%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	48.8	53.6	56.5	58.4	6.2%	0.3%	61.1	63.9	66.7	4.5%	0.3%
Safety and Security Sector	48.8	53.6	56.5	58.4	6.2%	0.3%	61.1	63.9	66.7	4.5%	0.3%
Education and Training Authority											

Personnel information

Table 28.7 Administration personnel numbers and cost by salary level¹

Table 2.1: Administration personnel numbers and costs, salary level																	Average growth rate (%)	Average: Salary level/ Total (%)	
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment																
Number of funded posts		Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29			
Administration			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	31 378	–	29 819	14 478.1	0.5	29 969	15 522.1	0.5	29 969	16 155.1	0.5	29 969	16 815.4	0.6	29 969	17 303.0	0.6	–	100.0%
1 – 6	20 158	–	19 586	5 917.1	0.3	19 586	6 307.0	0.3	19 586	6 629.0	0.3	19 586	6 986.1	0.4	19 586	7 369.0	0.4	–	65.4%
7 – 10	10 112	–	9 139	5 345.2	0.6	9 289	5 773.1	0.6	9 289	6 066.6	0.7	9 289	6 393.1	0.7	9 289	6 743.6	0.7	–	31.0%
11 – 12	830	–	828	865.3	1.0	828	921.5	1.1	828	968.6	1.2	828	1 020.9	1.2	828	1 077.1	1.3	–	2.8%
13 – 16	274	–	261	360.8	1.4	261	381.1	1.5	261	400.6	1.5	261	422.3	1.6	261	445.5	1.7	–	0.9%
Other	4	–	5	1 989.6	397.9	5	2 139.4	427.9	5	2 090.4	418.1	5	1 993.1	398.6	5	1 667.7	333.5	–	0.0%

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

2. Rand million.

Programme 2: Visible Policing

Programme purpose

Enable police stations to institute and preserve safety and security, and provide for specialised interventions and the policing of South Africa's borders.

Objectives

- Prevent violent crime through the implementation of the integrated crime and violence prevention strategy over the medium term by decreasing the murder rate by 22.2 per cent in 2026/27, 16.4 per cent in 2027/28 and 12.6 per cent in 2028/29.
- Prevent violence against women and children over the medium term by decreasing contact crimes against women and children by 25 per cent.
- Implement a data-driven approach to targeting violent crime hotspots through evidence-based policing in specified provinces such as Western Cape in 2026/27.

Subprogrammes

- *Crime Prevention* provides for basic crime prevention and visible policing services at police stations and community service centres.
- *Border Security* provides for the policing of South Africa's borders.
- *Specialised Interventions* provides for interventions in medium- to high-risk operations, including the air wing, the special task force and crime combating units; and the protection of valuable and dangerous cargo.
- *Facilities* provides for office accommodation budgets and related expenditure devolved to the department by the Department of Public Works and Infrastructure.

Expenditure trends and estimates

Table 28.8 Visible Policing 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Crime Prevention	41 004.2	43 001.6	46 189.2	49 017.6	6.1%	76.7%	51 742.6	53 914.8	55 507.3	4.2%	76.9%
Border Security	2 268.4	2 290.6	2 390.0	2 609.9	4.8%	4.1%	2 747.4	2 860.5	2 955.1	4.2%	4.1%
Specialised Interventions	5 333.0	6 067.6	6 638.9	6 982.6	9.4%	10.7%	7 335.0	7 660.8	7 884.1	4.1%	10.9%
Facilities	4 680.4	4 741.4	5 205.7	5 214.2	3.7%	8.5%	5 451.4	5 695.6	5 951.3	4.5%	8.2%
Total	53 286.0	56 101.2	60 423.8	63 824.3	6.2%	100.0%	67 276.3	70 131.8	72 297.8	4.2%	100.0%
Change to 2025				–			(319.0)	(310.6)	(1 306.8)		
Budget estimate											

Table 28.8 Visible Policing expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	51 504.5	54 581.3	58 771.4	62 196.7	6.5%	97.2%	65 566.8	68 267.5	70 385.9	4.2%	97.4%
Compensation of employees	42 088.7	45 018.4	48 740.6	52 080.0	7.4%	80.4%	55 231.2	57 579.1	59 215.0	4.4%	82.0%
Goods and services	9 415.8	9 562.9	10 030.8	10 116.8	2.4%	16.7%	10 335.6	10 688.4	11 170.8	3.4%	15.4%
of which:						–					–
Agency and support/outsourced services	271.1	341.1	352.2	304.5	3.9%	0.5%	301.7	302.0	288.9	-1.7%	0.4%
Fleet services (including government motor transport)	2 716.2	2 781.4	2 914.3	3 260.9	6.3%	5.0%	3 197.1	3 373.3	3 566.0	3.0%	4.8%
Consumable supplies	228.9	288.4	237.8	215.8	-1.9%	0.4%	248.6	256.8	264.2	7.0%	0.4%
Operating leases	3 272.0	3 303.5	3 541.3	3 628.1	3.5%	5.9%	3 791.3	3 961.3	4 135.2	4.5%	5.7%
Property payments	1 493.9	1 506.8	1 773.8	1 661.4	3.6%	2.8%	1 733.9	1 811.3	1 892.7	4.4%	2.6%
Travel and subsistence	777.4	697.6	633.6	413.4	-19.0%	1.1%	417.0	296.2	306.9	-9.5%	0.5%
Transfers and subsidies	386.3	378.4	441.9	416.1	2.5%	0.7%	454.4	477.2	499.2	6.3%	0.7%
Provinces and municipalities	36.0	35.7	36.6	39.9	3.5%	0.1%	43.9	47.7	49.4	7.4%	0.1%
Non-profit institutions	1.0	1.0	1.0	1.0	–	0.0%	–	–	–	-100.0%	–
Households	349.3	341.7	404.2	375.1	2.4%	0.6%	410.5	429.5	449.8	6.2%	0.6%
Payments for capital assets	1 395.2	1 141.5	1 210.6	1 211.5	-4.6%	2.1%	1 255.1	1 387.1	1 412.7	5.3%	1.9%
Buildings and other fixed structures	2.8	0.8	0.5	–	-100.0%	0.0%	–	–	–	–	–
Machinery and equipment	1 388.0	1 134.2	1 209.0	1 209.3	-4.5%	2.1%	1 252.1	1 384.6	1 410.1	5.3%	1.9%
Biological assets	4.4	6.6	1.2	2.3	-20.0%	0.0%	3.0	2.5	2.6	4.9%	0.0%
Total	53 286.0	56 101.2	60 423.8	63 824.3	6.2%	100.0%	67 276.3	70 131.8	72 297.8	4.2%	100.0%
Proportion of total programme expenditure to vote expenditure	52.0%	53.2%	53.2%	52.8%	–	–	52.9%	53.3%	53.2%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	289.7	300.0	344.7	296.4	0.8%	0.5%	333.5	345.4	359.8	6.7%	0.5%
Employee social benefits	289.7	300.0	344.7	296.4	0.8%	0.5%	333.5	345.4	359.8	6.7%	0.5%
Other transfers to households											
Current	59.6	41.8	59.5	78.8	9.7%	0.1%	77.0	84.1	90.0	4.5%	0.1%
Claims against the state	14.7	(0.8)	1.2	–	-100.0%	–	7.0	8.5	9.5	–	0.0%
Detainee medical expenses	44.9	42.5	58.2	78.8	20.6%	0.1%	70.0	75.6	80.5	0.7%	0.1%
Provinces and municipalities											
Provincial agencies and funds											
Current	36.0	35.7	36.6	39.9	3.5%	0.1%	43.9	47.7	49.4	7.4%	0.1%
Vehicle licences	36.0	35.7	36.6	39.9	3.5%	0.1%	43.9	47.7	49.4	7.4%	0.1%
Non-profit institutions											
Current	1.0	1.0	1.0	1.0	–	–	–	–	–	-100.0%	–
South African Police Service	1.0	1.0	1.0	1.0	–	–	–	–	–	-100.0%	–
Education Trust											

Personnel information

Table 28.9 Visible Policing personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026		Number and cost ² of personnel posts filled/planned for on funded establishment															Average growth rate (%)	Average: Salary level/ Total (%)	
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29					2025/26 - 2028/29
Visible Policing		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	104 349	–	106 399	48 740.6	0.5	106 399	52 080.0	0.5	106 399	55 231.2	0.5	106 399	57 579.1	0.5	106 399	59 215.0	0.6	–	100.0%
1 – 6	85 307	–	89 336	32 353.1	0.4	89 336	34 482.4	0.4	89 336	36 235.5	0.4	89 336	38 183.6	0.4	89 336	40 273.6	0.5	–	84.0%
7 – 10	18 046	–	16 117	8 830.8	0.5	16 117	9 408.7	0.6	16 117	9 886.9	0.6	16 117	10 419.0	0.6	16 117	10 990.0	0.7	–	15.1%
11 – 12	694	–	667	697.4	1.0	667	742.7	1.1	667	780.6	1.2	667	822.8	1.2	667	868.1	1.3	–	0.6%
13 – 16	301	–	278	387.0	1.4	278	408.7	1.5	278	429.6	1.5	278	452.8	1.6	278	477.8	1.7	–	0.3%
Other	1	–	1	6 472.3	6 472.3	1	7 037.5	7 037.5	1	7 898.5	7 898.5	1	7 700.8	7 700.8	1	6 605.5	6 605.5	–	0.0%

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

2. Rand million.

Programme 3: Detective Services

Programme purpose

Enable the investigative work of the South African Police Service, including providing support to investigators in terms of forensic evidence and criminal records.

Objectives

- Contribute to the successful prosecution of offenders by:
 - increasing the detection rate for murder from 60 per cent in 2025/26 to 67.5 per cent in 2028/29
 - ensuring a 78.5 per cent detection rate for crimes against women in 2026/27
 - ensuring a 78.5 per cent detection rate for crimes against children in 2026/27
 - generating 92 per cent of original previous conviction reports within 15 calendar days over the medium term
 - maintaining detection rates for serious organised crime at 70 per cent over the medium term
 - ensuring that 72 per cent of case dockets for serious corruption are trial ready over the medium term.

Subprogrammes

- Crime Investigations* provides for detectives at police stations who investigate crimes, including crimes against women and children.
- Criminal Record Centre* provides for effective and credible criminal record centres for crime scene management or processing, and provides criminal records and related information.
- Forensic Science Laboratory* funds forensic science laboratories, which provide specialised, evidence-related technical analysis and support to investigators.
- Specialised Investigations* provides for the prevention, combating and investigation of national priority offences, including the investigation of organised crime syndicates, serious and violent crime, commercial crime, and corruption.

Expenditure trends and estimates

Table 28.10 Detective Services 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Crime Investigations	14 382.6	14 404.1	15 540.7	16 422.6	4.5%	68.6%	17 428.7	18 071.2	18 594.2	4.2%	68.7%
Criminal Record Centre	2 681.6	2 714.1	2 938.9	3 222.6	6.3%	13.1%	3 387.5	3 522.8	3 627.6	4.0%	13.4%
Forensic Science Laboratory	1 580.5	1 502.2	1 614.6	1 768.5	3.8%	7.3%	1 805.6	1 860.9	1 919.6	2.8%	7.1%
Specialised Investigations	2 246.3	2 380.1	2 501.8	2 601.6	5.0%	11.0%	2 764.7	2 810.1	2 897.4	3.7%	10.8%
Total	20 890.9	21 000.5	22 596.0	24 015.3	4.8%	100.0%	25 386.5	26 265.0	27 038.7	4.0%	100.0%
Change to 2025 Budget estimate				–			286.9	170.8	(226.9)		

Table 28.10 Detective Services expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	20 172.6	20 263.5	21 887.7	23 340.0	5.0%	96.8%	24 568.9	25 504.6	26 246.1	4.0%	97.0%
Compensation of employees	17 657.1	17 793.0	19 390.9	20 708.2	5.5%	85.4%	21 976.2	22 859.0	23 483.7	4.3%	86.8%
Goods and services	2 515.4	2 470.5	2 496.8	2 631.9	1.5%	11.4%	2 592.6	2 645.7	2 762.3	1.6%	10.2%
of which:						—					—
Communication	71.9	70.8	65.4	72.5	0.3%	0.3%	72.9	76.8	80.4	3.5%	0.3%
Computer services	34.7	41.1	43.3	118.3	50.6%	0.3%	61.5	83.0	88.1	-9.4%	0.3%
Agency and support/outsourced services	22.1	53.9	46.8	125.7	78.6%	0.3%	131.1	58.2	57.2	-23.1%	0.3%
Fleet services (including government motor transport)	1 548.2	1 533.2	1 534.6	1 455.2	-2.0%	6.9%	1 520.0	1 586.5	1 664.1	4.6%	6.1%
Consumable supplies	290.1	234.8	251.9	276.5	-1.6%	1.2%	286.7	295.0	304.6	3.3%	1.1%
Travel and subsistence	259.8	241.1	249.4	279.0	2.4%	1.2%	209.4	215.8	220.5	-7.5%	0.8%
Transfers and subsidies	171.7	197.3	219.6	175.4	0.7%	0.9%	203.8	212.0	220.3	7.9%	0.8%
Provinces and municipalities	11.9	11.2	10.9	13.3	3.7%	0.1%	14.0	14.6	15.3	4.7%	0.1%
Households	159.8	186.1	208.7	162.1	0.5%	0.8%	189.8	197.4	205.1	8.2%	0.8%
Payments for capital assets	546.7	539.7	488.7	499.9	-2.9%	2.3%	613.9	548.4	572.3	4.6%	2.2%
Buildings and other fixed structures	2.8	3.5	0.8	—	-100.0%	0.0%	—	—	—	—	—
Machinery and equipment	523.6	512.2	452.2	479.9	-2.9%	2.2%	613.9	548.4	572.3	6.0%	2.2%
Software and other intangible assets	20.3	24.1	35.7	20.0	-0.5%	0.1%	—	—	—	-100.0%	—
Total	20 890.9	21 000.5	22 596.0	24 015.3	4.8%	100.0%	25 386.5	26 265.0	27 038.7	4.0%	100.0%
Proportion of total programme expenditure to vote expenditure	20.4%	19.9%	19.9%	19.9%	—	—	20.0%	19.9%	19.9%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	156.7	185.1	206.8	162.1	1.1%	0.8%	189.8	197.4	205.1	8.2%	0.8%
Employee social benefits	156.7	185.1	206.8	162.1	1.1%	0.8%	189.8	197.4	205.1	8.2%	0.8%
Other transfers to households											
Current	3.1	1.0	1.9	—	-100.0%	—	—	—	—	—	—
Claims against the state	3.1	1.0	1.9	—	-100.0%	—	—	—	—	—	—
Provinces and municipalities											
Provincial agencies and funds											
Current	11.9	11.2	10.9	13.3	3.7%	0.1%	14.0	14.6	15.3	4.7%	0.1%
Vehicle licences	11.9	11.2	10.9	13.3	3.7%	0.1%	14.0	14.6	15.3	4.7%	0.1%

Personnel information

Table 28.11 Detective Services personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment														Average growth rate (%)	Average: Salary level/ Total (%)	
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29					
Detective Services			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	37 846	–	37 903	19 390.9	0.5	38 090	20 708.2	0.5	38 090	21 976.2	0.6	38 090	22 859.0	0.6	38 090	23 483.7	0.6	–	100.0%
1 – 6	23 422	–	25 305	9 298.7	0.4	25 305	9 910.8	0.4	25 305	10 414.4	0.4	25 305	10 974.1	0.4	25 305	11 574.6	0.5	–	66.4%
7 – 10	13 601	–	11 723	6 597.9	0.6	11 910	7 129.6	0.6	11 910	7 492.0	0.6	11 910	7 895.2	0.7	11 910	8 328.0	0.7	–	31.3%
11 – 12	629	–	685	716.2	1.0	685	762.7	1.1	685	801.7	1.2	685	845.0	1.2	685	891.5	1.3	–	1.8%
13 – 16	193	–	189	258.2	1.4	189	272.7	1.4	189	286.7	1.5	189	302.2	1.6	189	318.8	1.7	–	0.5%
Other	1	–	1	2 519.9	2 519.9	1	2 632.3	2 632.3	1	2 981.5	2 981.5	1	2 842.5	2 842.5	1	2 370.8	2 370.8	–	0.0%

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

2. Rand million.

Programme 4: Crime Intelligence

Programme purpose

Manage crime intelligence and analyse crime information, and provide technical support for investigations and crime prevention operations.

Objective

- Contribute to the successful prevention, investigation and prosecution of contact and organised crime by ensuring that 70 per cent of network operations over the medium term are successfully terminated.

Subprogrammes

- Crime Intelligence Operations* provides for intelligence-based criminal investigations.
- Intelligence and Information Management* provides for the analysis of crime intelligence patterns to facilitate detection to support crime prevention and investigation.

Expenditure trends and estimates

Table 28.12 Crime Intelligence 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Crime Intelligence Operations	1 773.4	1 733.3	1 888.1	2 068.4	5.3%	40.5%	2 140.5	2 248.4	2 313.8	3.8%	41.1%
Intelligence and Information Management	2 567.2	2 585.8	2 814.0	2 979.9	5.1%	59.5%	3 098.6	3 213.9	3 308.2	3.5%	58.9%
Total	4 340.6	4 319.1	4 702.1	5 048.3	5.2%	100.0%	5 239.2	5 462.3	5 622.0	3.7%	100.0%
Change to 2025 Budget estimate				–			(31.7)	(38.0)	(125.3)		
Economic classification	4 246.0	4 235.4	4 625.4	4 958.2	5.3%	98.1%	5 144.9	5 363.7	5 519.0	3.6%	98.2%
Current payments	3 977.5	3 978.8	4 363.0	4 599.7	5.0%	91.9%	4 800.7	5 024.4	5 163.8	3.9%	91.8%
Compensation of employees	268.5	256.6	262.4	358.6	10.1%	6.2%	344.1	339.3	355.2	-0.3%	6.4%
Goods and services	9.7	9.4	8.3	16.6	19.7%	0.2%	13.0	13.7	14.6	-4.1%	0.3%
of which:	136.0	137.0	132.6	190.6	11.9%	3.2%	176.6	163.6	171.3	-3.5%	3.1%
Communication	10.1	8.5	5.5	13.5	10.1%	0.2%	13.6	14.2	14.9	3.2%	0.3%
Fleet services (including government motor transport)	16.2	13.8	12.7	21.5	10.0%	0.3%	21.5	22.4	23.3	2.7%	0.4%
Consumables: Stationery, printing and office supplies	54.5	54.7	58.4	61.4	4.1%	1.2%	66.0	70.1	73.7	6.3%	1.3%
Operating leases	19.7	13.3	26.7	19.9	0.4%	0.4%	20.0	20.7	21.5	2.5%	0.4%
Travel and subsistence	39.5	38.4	43.6	41.8	1.9%	0.9%	43.7	45.7	47.7	4.5%	0.8%
Operating payments	1.6	1.5	1.4	1.6	-2.0%	0.0%	1.6	1.7	1.8	4.5%	0.0%
Transfers and subsidies	37.9	37.0	42.3	40.2	2.0%	0.9%	42.1	44.0	46.0	4.5%	0.8%
Provinces and municipalities	55.1	45.2	33.1	48.2	-4.3%	1.0%	50.6	52.9	55.2	4.6%	1.0%
Households	55.1	45.2	33.1	48.2	-4.3%	1.0%	50.6	52.9	55.2	4.6%	1.0%
Payments for capital assets	55.1	45.2	33.1	48.2	-4.3%	1.0%	50.6	52.9	55.2	4.6%	1.0%
Machinery and equipment	55.1	45.2	33.1	48.2	-4.3%	1.0%	50.6	52.9	55.2	4.6%	1.0%
Total	4 340.6	4 319.1	4 702.1	5 048.3	5.2%	100.0%	5 239.2	5 462.3	5 622.0	3.7%	100.0%
Proportion of total programme expenditure to vote expenditure	4.2%	4.1%	4.1%	4.2%	–	–	4.1%	4.1%	4.1%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	37.0	36.2	41.7	40.2	2.8%	0.8%	42.1	44.0	46.0	4.5%	0.8%
Employee social benefits	37.0	36.2	41.7	40.2	2.8%	0.8%	42.1	44.0	46.0	4.5%	0.8%
Other transfers to households											
Current	0.8	0.8	0.6	–	-100.0%	–	–	–	–	–	–
Claims against the state	0.8	0.8	0.6	–	-100.0%	–	–	–	–	–	–
Provinces and municipalities											
Provincial agencies and funds											
Current	1.6	1.5	1.4	1.6	-2.0%	–	1.6	1.7	1.8	4.5%	0.0%
Vehicle licences	1.6	1.5	1.4	1.6	-2.0%	–	1.6	1.7	1.8	4.5%	0.0%

Personnel information

Table 28.13 Crime Intelligence personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026		Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)				
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29		
Crime Intelligence		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost						
Salary level	8 509	–	7 903	4 363.0	0.6	7 903	4 599.7	0.6	7 903	4 800.7	0.6	7 903	5 024.4	0.6	7 903	5 163.8	0.7	–	100.0%
1 – 6	5 477	–	5 128	1 963.0	0.4	5 128	2 092.2	0.4	5 128	2 198.6	0.4	5 128	2 316.9	0.5	5 128	2 443.7	0.5	–	64.9%
7 – 10	2 755	–	2 483	1 472.6	0.6	2 483	1 569.0	0.6	2 483	1 648.8	0.7	2 483	1 737.5	0.7	2 483	1 832.8	0.7	–	31.4%
11 – 12	218	–	235	245.7	1.0	235	261.7	1.1	235	275.0	1.2	235	289.9	1.2	235	305.8	1.3	–	3.0%
13 – 16	58	–	56	77.1	1.4	56	81.5	1.5	56	85.6	1.5	56	90.3	1.6	56	95.2	1.7	–	0.7%
Other	1	–	1	604.5	604.5	1	595.3	595.3	1	592.7	592.7	1	589.9	589.9	1	486.2	486.2	–	0.0%

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

2. Rand million.

Programme 5: Protection and Security Services

Programme purpose

Provide protection and security services to all identified dignitaries and government interests.

Objectives

- Minimise security violations on an ongoing basis by:
 - protecting all identified local and foreign dignitaries while in transit, without any security breaches
 - protecting the locations in which dignitaries, including people related to the president and deputy president, are present, without any security breaches.

Subprogrammes

- VIP Protection Services* provides for the protection of the president, deputy president, former presidents, their spouses and other identified dignitaries while in transit.
- Static Protection* provides for the protection of other local and foreign dignitaries and the places in which all dignitaries, including people related to the president and deputy president, are present.
- Government Security Regulator* provides for security regulations and evaluations, the administration of national key points, and strategic installations.
- Operational Support* provides administrative support to the programme, including personnel development.

Expenditure trends and estimates

Table 28.14 Protection and Security Services expenditure trends and estimates by subprogramme and economic classification

Table 2012-1 Protection and Security Services expenditure trends and estimates by subprogramme and economic classification											
Subprogramme					Average:					Average:	
				Adjusted	Average	Expendi-				Average	Expendi-
Audited outcome				appropriation	growth	ture/	Medium-term expenditure			growth	ture/
					rate	Total	estimate			rate	Total
					(%)	(%)				(%)	(%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
VIP Protection Services	1 967.1	1 992.0	2 291.1	2 355.3	6.2%	54.2%	2 460.4	2 530.3	2 606.9	3.4%	54.0%
Static Protection	1 403.8	1 314.8	1 417.8	1 543.0	3.2%	35.8%	1 600.6	1 682.6	1 729.9	3.9%	35.7%
Government Security Regulator	88.4	99.2	104.8	114.6	9.0%	2.6%	118.8	127.5	131.2	4.6%	2.7%
Operational Support	278.4	282.5	300.5	329.4	5.8%	7.5%	336.9	361.0	373.5	4.3%	7.6%
Total	3 737.8	3 688.5	4 114.2	4 342.2	5.1%	100.0%	4 516.6	4 701.4	4 841.4	3.7%	100.0%
Change to 2025				–			(15.7)	(20.6)	(92.6)		
Budget estimate											

Table 28.14 Protection and Security Services expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	3 667.6	3 636.0	4 019.4	4 264.6	5.2%	98.1%	4 432.7	4 609.3	4 745.9	3.6%	98.1%
Compensation of employees	3 374.9	3 286.5	3 667.9	3 952.6	5.4%	89.9%	4 118.3	4 285.0	4 406.9	3.7%	91.1%
Goods and services	292.7	349.5	351.5	312.0	2.1%	8.2%	314.4	324.3	339.1	2.8%	7.0%
of which:						—					—
Administrative fees	3.5	3.2	4.2	6.3	21.7%	0.1%	5.5	5.6	5.7	-3.6%	0.1%
Fleet services (including government motor transport)	102.4	110.7	110.8	108.9	2.0%	2.7%	106.5	113.3	119.5	3.1%	2.4%
Consumable supplies	5.2	5.4	4.7	4.5	-4.6%	0.1%	4.5	4.7	4.8	2.1%	0.1%
Consumables: Stationery, printing and office supplies	4.0	4.6	4.3	5.0	7.5%	0.1%	5.3	5.6	5.8	4.8%	0.1%
Operating leases	6.5	3.0	4.1	5.4	-6.1%	0.1%	5.4	5.7	5.9	3.1%	0.1%
Travel and subsistence	159.4	207.5	206.7	172.7	2.7%	4.7%	180.4	178.9	185.9	2.5%	3.9%
Transfers and subsidies	9.7	14.9	17.4	9.8	0.2%	0.3%	17.6	17.7	17.8	22.0%	0.4%
Provinces and municipalities	1.4	1.3	1.6	1.5	2.4%	0.0%	1.5	1.6	1.7	4.5%	0.0%
Households	8.4	13.6	15.8	8.3	-0.2%	0.3%	16.1	16.1	16.1	24.6%	0.3%
Payments for capital assets	60.4	37.6	77.4	67.9	3.9%	1.5%	66.3	74.4	77.7	4.6%	1.6%
Machinery and equipment	60.4	37.6	77.4	67.9	3.9%	1.5%	66.3	74.4	77.7	4.6%	1.6%
Total	3 737.8	3 688.5	4 114.2	4 342.2	5.1%	100.0%	4 516.6	4 701.4	4 841.4	3.7%	100.0%
Proportion of total programme expenditure to vote expenditure	3.6%	3.5%	3.6%	3.6%	—	—	3.6%	3.6%	3.6%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	9.0	13.6	15.8	8.3	-2.7%	0.3%	16.1	16.1	16.1	24.6%	0.3%
Employee social benefits	9.0	13.6	15.8	8.3	-2.7%	0.3%	16.1	16.1	16.1	24.6%	0.3%
Other transfers to households											
Current	(0.7)	—	0.0	—	-100.0%	—	—	—	—	—	—
Claims against the state	(0.7)	—	0.0	—	-100.0%	—	—	—	—	—	—
Provinces and municipalities											
Provincial agencies and funds											
Current	1.4	1.3	1.6	1.5	2.4%	—	1.5	1.6	1.7	4.5%	0.0%
Vehicle licences	1.4	1.3	1.6	1.5	2.4%	—	1.5	1.6	1.7	4.5%	0.0%

Personnel information

Table 28.15 Protection and Security Services personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment	Actual	Revised estimate			Medium-term expenditure estimate										
		2024/25		2025/26		2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29			
Protection and Security Services			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	5 936	–	5 657	3 667.9	0.6	5 657	3 952.6	0.7	5 657	4 118.3	0.7	5 657	4 285.0	0.8	–	100.0%
1 – 6	2 884	–	2 892	1 251.5	0.4	2 892	1 333.9	0.5	2 892	1 401.5	0.5	2 892	1 476.8	0.5	–	51.1%
7 – 10	2 957	–	2 668	1 972.1	0.7	2 668	2 101.2	0.8	2 668	2 208.0	0.8	2 668	2 326.7	0.9	–	47.2%
11 – 12	70	–	70	73.2	1.0	70	77.9	1.1	70	81.9	1.2	70	86.3	1.2	–	1.2%
13 – 16	24	–	26	35.5	1.4	26	37.5	1.4	26	39.4	1.5	26	41.5	1.6	–	0.5%
Other	1	–	1	335.6	335.6	1	402.2	402.2	1	387.5	387.5	1	353.6	353.6	1	260.2 260.2 0.0%

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

2. Rand million.

Entity

Private Security industry Regulatory Authority

Selected performance indicators

Table 28.16 Private Security Industry Regulatory Authority performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of security businesses inspected to enforce compliance with the Private Security Industry Regulation Act (2001) and other relevant legislation per year	Law enforcement	A reformed, integrated and modernised criminal justice system	7 236	7 886	9 080	6 300	9 100	9 100	9 100
Number of security officers inspected to enforce compliance with the Private Security Industry Regulation Act (2001) and other relevant legislation per year	Law enforcement		36 406	39 119	43 628	31 640	44 000	44 000	44 000
Number of security businesses in possession of firearms inspected per year	Law enforcement		2 285	2 252	2 490	1 875	1 950	2 025	2 025
Percentage of cases of noncompliant security service providers prosecuted per year	Law enforcement		100% (859)	100% (1 008)	100%	96%	96%	97%	97%
Number of investigations conducted into security service providers using noncompliant tools of trade	Law enforcement		— ¹	— ¹	— ¹	50	60	70	80
Number of qualifications determined, developed and/or accredited per year	Communication and training		9	10	16	10	10	10	10
Average turnaround time for implementing registration committee resolution(s) for individual applications with alleged illicit activity	Registration		— ¹	3 days	2 days	3 days	3 days	3 days	3 days
Number of active registered security businesses on the database reviewed per year	Registration		— ¹	1 502	2 048	6 000	6 200	6 500	6 500

1. No historical data available.

Entity overview

The Private Security Industry Regulatory Authority was established in terms of section 2 of the Private Security Industry Regulation Act (2001), which replaced the Security Officers Act (1987). The authority is responsible for regulating the private security industry and ensuring effective oversight of security service providers in the public interest, the national interest and the interest of the industry itself.

Over the medium term, the authority will prioritise strengthening industry compliance by enhancing its newly established specialised units, including the firearms inspections unit, the K9 unit (which mainly focuses on inspecting working dogs and the people working with them) and the special operations unit. This strategic focus aims to improve adherence to the Private Security Industry Regulation Act (2001).

Over the period ahead, the authority will continue to focus on promoting safer homes, businesses and communities. To strengthen public safety and regulatory oversight, over the medium term, the authority plans to inspect 27 300 security service providers, 132 000 security officers and 6 000 businesses licensed to possess firearms. The expanded inspection regime, which includes measures to combat illegal firearms, is expected to improve accountability within the private security industry, particularly in the handling, storage and use of firearms. These activities will be funded through an allocation of R703.4 million over the next 3 years as the authority aims to maintain a prosecution rate of 96 per cent in 2026/27 and 97 per cent in 2027/28 and 2028/29 for noncompliant security service providers.

The authority will continue to implement its digital transformation agenda, which includes modernising existing systems, improving integration with internal and external platforms, and supporting the implementation of the Levies Act (2002) and the Guarantee Fund. Digitalisation is expected to improve registration processes, including the introduction of corrective measures to ensure new company directors are adequately vetted. This will be enabled through the procurement of an advanced customer relations management system and a learner management system, which will be fully integrated with the authority's enterprise resource planning environment. These integrated systems are expected to improve data verification, enhance risk detection and streamline compliance monitoring, thereby strengthening the integrity of the industry from point of entry. To support these initiatives, R1.7 billion is allocated over the medium term.

Over the period ahead, the authority will continue to professionalise the industry through enhanced training initiatives supported by digital platforms. These include developing new training materials, reviewing or developing a targeted 30 qualifications and introducing online training assessments. An amount of R9.7 million is allocated over the medium term for these initiatives.

Total expenditure is expected to increase at an average annual rate of 9.2 per cent, from R729.4 million in 2025/26 to R951.1 million in 2028/29. Spending on compensation of employees is expected to account for 43.1 per cent (R1.5 billion) of total expenditure over the MTEF period, increasing at an average annual rate of 8.1 per cent, from R325.1 million in 2025/26 to R410.4 million in 2028/29. The increase provides for the filling of 68 vacant positions to strengthen inspection and compliance monitoring, as well as cost of living adjustments. To support the authority's operational functions, 54.4 per cent (R1.9 billion) of its overall budget over the MTEF period is allocated to goods and services, mainly to cover contractual obligations.

The authority expects to generate 89.8 per cent (R2.5 billion) of its revenue over the next 3 years from annual and registration fees paid by private security businesses and officers. Additional revenue will be generated from the sale of renewal certificates, security officer training and accreditation fees from training providers. Revenue is expected to increase in line with expenditure, mainly due to the anticipated increase in the registration of security officers from 227 908 in 2025/26 to 357 613 in 2028/29, facilitated by the online registration system.

Programmes/Objectives/Activities

Table 28.17 Private Security Industry Regulatory Authority expenditure trends and estimates by programme/objective/activity

					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	194.1	265.7	352.2	440.5	31.4%	55.2%	556.8	581.2	607.5	11.3%	62.7%
Law enforcement	125.1	171.7	174.0	203.0	17.5%	30.6%	230.7	234.4	238.2	5.5%	26.1%
Communication and training	37.6	43.2	40.3	52.6	11.9%	8.0%	58.1	60.0	62.7	6.0%	6.7%
Registration	26.0	46.5	29.6	33.2	8.5%	6.3%	39.1	40.8	42.7	8.7%	4.5%
Total	382.7	527.0	596.1	729.4	24.0%	100.0%	884.7	916.5	951.1	9.2%	100.0%

Statements of financial performance, cash flow and financial position

Table 28.18 Private Security Industry Regulatory Authority statements of financial performance, cash flow and financial position

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	452.4	607.5	710.8	729.4	17.3%	100.0%	884.7	916.5	951.1	9.2%	100.0%
Sale of goods and services other than capital assets	410.3	524.6	619.9	658.2	17.1%	88.6%	790.4	823.4	855.4	9.1%	89.8%
Other non-tax revenue	42.2	82.9	90.9	71.2	19.1%	11.4%	94.3	93.1	95.7	10.4%	10.2%
Total revenue	452.4	607.5	710.8	729.4	17.3%	100.0%	884.7	916.5	951.1	9.2%	100.0%
Expenses											
Current expenses	382.7	527.0	596.1	729.4	24.0%	100.0%	884.7	916.5	951.1	9.2%	100.0%
Compensation of employees	207.9	248.1	297.0	325.1	16.1%	48.9%	372.8	391.0	410.4	8.1%	43.1%
Goods and services	168.1	268.3	287.6	384.6	31.8%	49.0%	490.8	504.3	518.5	10.5%	54.4%
Depreciation	6.7	10.7	11.5	19.6	42.9%	2.1%	21.1	21.2	22.2	4.1%	2.4%
Total expenses	382.7	527.0	596.1	729.4	24.0%	100.0%	884.7	916.5	951.1	9.2%	100.0%
Surplus/(Deficit)	69.7	80.5	114.7	-	-100.0%		-	-	-	-	
Cash flow statement											
Cash flow from operating activities	80.0	104.7	120.3	68.1	-5.2%	100.0%	67.4	119.8	115.1	19.1%	100.0%
Receipts											
Non-tax receipts	408.9	514.5	626.9	668.2	17.8%	98.0%	807.9	837.2	865.5	9.0%	99.0%
Sales of goods and services other than capital assets	376.3	481.0	586.9	611.4	17.6%	90.8%	730.8	759.2	786.6	8.8%	89.9%
Other tax receipts	32.5	33.5	40.0	56.8	20.4%	7.2%	77.0	78.0	78.9	11.6%	9.0%
Financial transactions in assets and liabilities	19.9	10.0	4.5	6.2	-32.1%	2.0%	8.5	8.7	9.9	16.5%	1.0%
Total receipts	428.8	524.5	631.4	674.4	16.3%	100.0%	816.3	845.9	875.3	9.1%	100.0%
Payment											
Current payments	348.8	419.8	511.1	606.3	20.2%	100.0%	748.9	726.0	760.3	7.8%	100.0%
Compensation of employees	211.5	241.0	284.7	325.2	15.4%	56.8%	372.8	391.0	410.4	8.1%	52.8%
Goods and services	137.3	178.8	226.5	281.1	27.0%	43.2%	376.1	335.0	349.9	7.6%	47.2%
Total payments	348.8	419.8	511.1	606.3	20.2%	100.0%	748.9	726.0	760.3	7.8%	100.0%
Net cash flow from investing activities	(12.1)	(19.5)	(36.7)	(55.0)	65.5%	100.0%	(159.2)	(88.8)	(70.8)	8.8%	100.0%
Acquisition of property, plant, equipment and intangible assets	(7.4)	(12.7)	(36.7)	(20.0)	39.2%	65.7%	(56.2)	(17.5)	(8.5)	-24.8%	25.8%
Acquisition of software and other intangible assets	(4.7)	(6.8)	-	(35.0)	94.8%	34.3%	(103.0)	(71.3)	(62.3)	21.2%	74.2%
Net increase/(decrease) in cash and cash equivalents	67.8	85.2	83.5	13.1	-42.1%	12.4%	(91.8)	31.0	44.2	49.9%	100.0%
Statement of financial position											
Carrying value of assets	32.9	45.8	65.9	111.1	50.0%	13.4%	103.9	91.2	92.0	-6.1%	18.5%
of which:											
Acquisition of assets	(7.4)	(12.7)	(36.7)	(20.0)	39.2%	100.0%	(56.2)	(17.5)	(8.5)	-24.8%	100.0%
Investments	-	-	-	154.4	-	7.5%	160.8	161.1	168.0	2.9%	29.9%
Inventory	1.6	2.3	2.8	2.5	15.8%	0.5%	2.6	2.6	2.7	2.9%	0.5%
Receivables and prepayments	109.3	77.1	78.8	83.1	-8.7%	19.8%	86.5	86.7	90.4	2.9%	16.1%
Cash and cash equivalents	218.0	303.2	386.7	166.4	-8.6%	58.9%	184.5	197.8	208.8	7.9%	35.1%
Total assets	361.8	428.5	534.2	517.4	12.7%	100.0%	538.3	539.4	561.9	2.8%	100.0%
Accumulated surplus/(deficit)	223.1	307.3	422.0	391.4	20.6%	72.0%	407.6	408.5	425.9	2.9%	75.7%
Capital and reserves	9.1	12.1	12.1	12.1	9.7%	2.5%	12.1	12.1	12.1	-	2.2%
Trade and other payables	69.7	82.0	71.7	85.6	7.1%	17.1%	89.1	89.3	93.1	2.9%	16.6%
Provisions	5.2	5.7	8.5	6.0	4.5%	1.4%	6.2	6.2	6.5	2.9%	1.2%
Derivatives financial instruments	54.7	21.3	20.0	22.3	-25.8%	7.0%	23.3	23.3	24.3	2.9%	4.3%
Total equity and liabilities	361.8	428.5	534.2	517.4	12.7%	100.0%	538.3	539.4	561.9	2.8%	100.0%

Personnel information

Table 28.19 Private Security Industry Regulatory Authority personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved posts	Number on establishment	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
Private Security Industry Regulatory Authority			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	533	533	490	297.0	0.6	533	325.1	0.6	533	372.8	0.7	533	391.0	0.7	533	410.4	0.8	–	100.0%
1 – 6	200	200	152	23.6	0.2	200	17.7	0.1	200	26.1	0.1	200	28.4	0.1	200	31.9	0.2	–	37.5%
7 – 10	262	262	272	174.5	0.6	262	186.5	0.7	262	212.7	0.8	262	220.6	0.8	262	230.5	0.9	–	49.2%
11 – 12	54	54	35	37.0	1.1	54	82.2	1.5	54	91.4	1.7	54	94.7	1.8	54	99.2	1.8	–	10.1%
13 – 16	15	15	29	53.4	1.8	15	30.1	2.0	15	34.7	2.3	15	38.3	2.6	15	39.6	2.6	–	2.8%
17 – 22	2	2	2	8.6	4.3	2	8.6	4.3	2	7.9	4.0	2	9.0	4.5	2	9.1	4.5	–	0.4%

1. Rand million.

Agriculture

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	929.0	24.0	80.8	1 033.8	1 051.1	1 080.4
Agricultural Production, Biosecurity and Natural Resources Management	1 232.9	1 344.1	18.7	2 595.6	2 646.4	2 728.6
Food Security and Support	310.6	2 939.6	38.3	3 288.4	3 488.6	3 598.3
Economic Development, Trade and Marketing	768.1	149.3	6.6	924.0	964.5	997.8
Total expenditure estimates	3 240.5	4 457.0	144.3	7 841.9	8 150.6	8 405.2
Executive authority	Minister of Agriculture					
Accounting officer	Director-General of Agriculture					
Website	www.dalrrd.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

Lead, support and promote the management of agricultural resources through policies, strategies and programmes to enhance sustainable use and achieve economic growth, job creation, food security, rural development and transformation.

Mandate

The Department of Agriculture is mandated is to establish and administer legislative and policy frameworks that advance viable and sustainable agricultural and food sectors. This mandate is guided by a legislative framework that includes the:

- Animal Protection Act (1962), which consolidates and amends the law relating to the prevention of cruelty to animals
- Fencing Act (1963), which consolidates the laws and matters relating to fences
- Plant Improvement Act (1976), which provides for the registration of premises from which the sale of certain plants or the cleansing, packing and sale of certain propagating material may be undertaken; and prescribes the conditions subject to which such plants or propagating material may be sold for cultivation
- Conservation of Agricultural Resources Act (1983), which provides for control over the use of South Africa's natural agricultural resources to promote the conservation of soil, water sources and vegetation, and the combating of weeds and invasive plants
- Agricultural Product Standards Act (1990), which makes provision for control over the sale and export of certain agricultural products, and the sale of some imported agricultural products
- Agricultural Research Act (1990), which provides for the establishment of a juristic person to deal with agricultural research, and the determination of its objectives, functions, powers and duties
- Marketing of Agricultural Products Act (1996), which provides strategic advice to the minister on all agricultural marketing issues, improves market efficiency and access for all participants, optimises export earnings, and improves the viability of the agriculture sector
- Onderstepoort Biological Products Incorporation Act (1999), which provides for the establishment of a company to manage Onderstepoort Biological Products.

Selected performance indicators

Table 29.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of plant pest surveillance surveys conducted per year	Agricultural Production, Biosecurity and Natural Resources Management	Economic transformation and equitable inclusion of women, youth and persons with disabilities for a just society	3	3	3	3	3	3	3
Number of animal disease surveillance surveys conducted per year	Agricultural Production, Biosecurity and Natural Resources Management		3	3	3	3	3	3	3
Number of households and smallholder producers supported per year	Food Security and Support		— ¹	96 665	60 000	60 000	60 000	60 000	60 000
Number of producers supported through the blended funding scheme per year	Food Security and Support		— ¹	— ¹	— ¹	100	100	120	150
Number of new students enrolled at agricultural colleges per year	Food Security and Support		— ¹	— ¹	— ¹	800	0	800	800

1. No historical data available.

Expenditure overview

Over the medium term, the department will focus on conducting research and development to improve market access and reduce biosecurity risks, and improving agricultural production. These priorities will be implemented in collaboration with stakeholders across the agricultural value chain as part of the agro-processing master plan, which aims to create an investment-friendly environment for improving agricultural production and coordination. A key component of this plan is providing targeted support to smallholder farming enterprises, particularly those owned by black women, and emerging farmers participating in agro-processing value chains.

Expenditure is expected to increase at an average annual rate of 1.9 per cent, from R7.9 billion in 2025/26 to R8.4 billion in 2028/29. Transfers and subsidies, mainly to provinces for conditional grants and to entities, account for an estimated 57.2 per cent (R14 billion) of total projected spending over the medium term, while spending on compensation of employees accounts for an estimated 21.3 per cent (R5.2 billion).

Research and development to improve market access and address threats to biosecurity

The department aims to strengthen its research and development capacity as a key driver for improving market access and ensuring the safety and quality of agricultural products. This is intended to address difficulties smallholder producers face in gaining access to markets, and entails developing disease-resistant livestock breeds, implementing climate-resilient grazing systems and supporting diversification into value-added products to enhance profitability. The department has set aside R140 million over the medium term for these activities, spread across various subprogrammes.

To support these initiatives, the department plans to develop an e-certification system to provide phytosanitary certification for export markets at a projected cost of R40 million over the MTEF period, which will help to safeguard production by acting as an early warning system for diseases. The planned development of an animal identification and tracking system will also help in this regard, with an allocation of R15 million over the medium term. These funds are set aside in the *Animal Production and Health* subprogramme.

To mitigate animal disease outbreaks and plant pests, and to ensure compliance with international sanitary and phytosanitary standards, the department plans to conduct annual surveillance for 3 major animal diseases (foot-and-mouth, goat plague and Newcastle disease) and 3 plant pests (exotic fruit fly, citrus greening and banana bunchy top virus) in each year of the MTEF period. Awareness about biosecurity will be strengthened through partnerships with traditional leaders, imbizos, media campaigns and farmer training. These initiatives are funded through the *Animal Production and Health* subprogramme, which is allocated R1 billion over the period ahead; and the *Plant Production and Health* subprogramme, which is allocated R443.5 million over the same period.

These activities will be funded through the *Agricultural Production, Biosecurity and Natural Resources Management* programme, which is allocated R8 billion over the medium term.

Improving agricultural production

To improve agricultural production and food security, over the period ahead, the department will support approximately 180 000 subsistence and smallholder producers with production inputs for cultivating key commodities such as grains, oilseeds and livestock. This will be provided through the *comprehensive agricultural support programme grant*, which is allocated R7.5 billion over the medium term in the *Food Security and Support* programme. The department will also expand support for agricultural production through the Agricultural Broad-based Black Economic Empowerment Fund, which is allocated R150.9 million; and the blended finance scheme, which is allocated R1.8 billion over the period ahead to support a targeted 370 black producers. These funds are set to be transferred to the Land and Agricultural Development Bank of South Africa, which manages and implements these initiatives.

Expenditure trends and estimates

Table 29.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Agricultural Production, Biosecurity and Natural Resources Management											
3. Food Security and Support											
4. Economic Development, Trade and Marketing											
Programme											
	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million				2025/26	2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	737.6	987.7	942.4	961.0	9.2%	11.7%	1 033.8	1 051.1	1 080.4	4.0%	13.0%
Programme 2	3 123.1	2 375.6	2 542.6	2 495.5	-7.2%	34.1%	2 595.6	2 646.4	2 728.6	3.0%	32.7%
Programme 3	3 346.3	2 873.0	3 714.9	3 606.8	2.5%	43.8%	3 288.4	3 488.6	3 598.3	-0.1%	42.5%
Programme 4	831.9	792.0	682.0	883.1	2.0%	10.3%	924.0	964.5	997.8	4.2%	11.8%
Subtotal	8 038.9	7 028.3	7 881.9	7 946.4	-0.4%	100.0%	7 841.9	8 150.6	8 405.2	1.9%	100.0%
Total	8 038.9	7 028.3	7 881.9	7 946.4	-0.4%	100.0%	7 841.9	8 150.6	8 405.2	1.9%	100.0%
Change to 2025 Budget estimate				-			(7.0)	(62.1)	(176.2)		
Economic classification											
Current payments	3 723.5	2 962.9	3 599.2	3 093.8	-6.0%	43.3%	3 240.5	3 344.6	3 473.5	3.9%	41.2%
Compensation of employees	1 420.8	1 399.1	1 419.6	1 605.9	4.2%	18.9%	1 664.7	1 740.7	1 794.8	3.8%	21.3%
Goods and services ¹	2 302.7	1 563.8	2 174.0	1 487.9	-13.5%	24.4%	1 575.8	1 603.9	1 678.7	4.1%	19.9%
of which:											
Computer services	63.6	70.0	77.8	133.9	28.1%	1.1%	129.8	94.8	100.8	-9.0%	1.3%
Consultants: Business and advisory services	406.9	186.6	369.7	65.0	-45.7%	3.3%	90.1	75.8	77.8	6.2%	1.0%
Inventory: Farming supplies	766.0	325.5	773.5	352.7	-22.8%	7.2%	413.2	427.8	441.8	7.8%	5.3%
Inventory: Medicine	213.3	21.3	6.6	127.4	-15.8%	1.2%	108.5	106.7	114.8	-3.4%	1.4%
Property payments	206.0	210.0	215.9	252.2	7.0%	2.9%	313.1	347.8	376.7	14.3%	4.3%
Travel and subsistence	169.2	156.8	119.6	134.1	-7.5%	1.9%	134.0	141.7	141.9	1.9%	1.7%
Interest and rent on land	0.0	-	5.7	-	-100.0%	0.0%	-	-	-	0.0%	0.0%
Transfers and subsidies¹	4 194.4	3 951.4	4 187.1	4 748.7	4.2%	55.3%	4 457.0	4 678.8	4 825.5	0.5%	57.2%
Provinces and municipalities	2 295.1	2 166.8	2 557.3	2 794.2	6.8%	31.8%	2 396.8	2 620.0	2 702.7	-1.1%	31.6%
Departmental agencies and accounts	1 238.5	1 241.9	1 127.5	1 285.7	1.3%	15.8%	1 296.2	1 348.0	1 389.9	2.6%	16.5%
Higher education institutions	-	-	9.9	-	0.0%	0.0%	-	-	-	0.0%	0.0%
Foreign governments and international organisations	39.6	31.7	39.8	49.1	7.5%	0.5%	51.1	53.1	54.8	3.7%	0.7%
Public corporations and private enterprises	589.9	481.6	423.2	592.9	0.2%	6.8%	662.3	629.1	648.7	3.0%	8.0%
Households	31.3	29.4	29.4	26.9	-4.9%	0.4%	50.6	28.6	29.5	3.1%	0.4%
Payments for capital assets	117.6	112.0	94.0	103.8	-4.1%	1.4%	144.3	127.2	106.1	0.7%	1.5%
Buildings and other fixed structures	54.9	27.7	22.2	56.5	1.0%	0.5%	106.7	96.9	74.9	9.9%	1.1%
Machinery and equipment	62.5	82.7	71.8	44.8	-10.5%	0.8%	30.6	30.2	31.1	-11.4%	0.4%
Biological assets	-	0.1	-	-	0.0%	0.0%	-	-	-	0.0%	0.0%
Software and other intangible assets	0.1	1.5	-	2.5	160.4%	0.0%	7.1	0.1	0.1	-69.5%	0.0%
Payments for financial assets	3.5	1.9	1.7	-	-100.0%	0.0%	-	-	-	0.0%	0.0%
Total	8 038.9	7 028.3	7 881.9	7 946.4	-0.4%	100.0%	7 841.9	8 150.6	8 405.2	1.9%	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 29.3 Vote transfers and subsidies trends and estimates

	Audited outcome			Adjusted appropriation	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
	2022/23	2023/24	2024/25		2022/23 - 2025/26	Average: Expenditure/ Total (%)	2026/27	2027/28	2028/29	2025/26 - 2028/29	Average: Expenditure/ Total (%)
R thousand											
Households											
Social benefits											
Current	5 274	4 529	4 401	862	-45.3%	0.1%	23 375	266	272	-31.9%	0.2%
Employee social benefits	5 274	4 529	4 401	862	-45.3%	0.1%	348	266	272	-31.9%	0.0%
Early retirement and voluntary exit programmes	–	–	–	–	–	–	23 027	–	–	–	0.2%
Other transfers to households											
Current	25 993	24 902	24 988	26 024	–	0.6%	27 217	28 301	29 180	3.9%	0.6%
Claims against the state	136	444	523	–	-100.0%	–	1	–	–	–	0.0%
Bursaries for non-employees	25 857	24 458	24 465	26 024	0.2%	0.6%	27 216	28 301	29 180	3.9%	0.6%
Provinces and municipalities											
Provincial agencies and funds											
Current	737	747	533	573	-8.0%	–	366	569	601	1.6%	0.0%
Vehicle licences	737	747	533	573	-8.0%	–	366	569	601	1.6%	0.0%
Municipal bank accounts											
Current	–	–	167	–	–	–	–	–	–	–	–
Vehicle licences	–	–	145	–	–	–	–	–	–	–	–
Municipal rates and taxes	–	–	22	–	–	–	–	–	–	–	–
Provincial revenue funds											
Current	84 920	79 458	87 462	94 256	3.5%	2.0%	98 066	101 979	105 148	3.7%	2.2%
Land care programme grant	84 920	79 458	87 462	94 256	3.5%	2.0%	98 066	101 979	105 148	3.7%	2.2%
Capital	2 209 492	2 086 568	2 469 102	2 699 349	6.9%	55.4%	2 298 395	2 517 460	2 596 989	-1.3%	53.1%
Comprehensive agricultural support programme grant: Infrastructure	1 201 632	1 116 242	1 306 828	1 478 384	7.2%	29.9%	1 140 604	1 205 599	1 244 356	-5.6%	25.7%
Comprehensive agricultural support programme grant: Extension recovery planning services	304 102	302 827	314 657	439 741	13.1%	8.0%	453 018	466 625	481 128	3.0%	10.0%
Comprehensive agricultural support programme grant: Disasters: Flood-damaged infrastructure	–	–	300 000	–	–	1.8%	–	–	–	–	–
Comprehensive agricultural support programme grant: Upgrading of provincial agricultural colleges	93 480	82 521	99 274	103 828	3.6%	2.2%	–	112 338	115 829	3.7%	1.6%
Ilima/Letsema projects grant	610 278	584 978	448 343	677 396	3.5%	13.6%	–	–	–	-100.0%	–
Comprehensive agricultural support programme grant: Production input and mechanisation	–	–	–	–	–	–	704 773	732 898	755 676	–	15.7%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	1 238 481	1 241 941	1 127 547	1 285 688	1.3%	28.6%	1 296 233	1 347 960	1 389 854	2.6%	28.9%
Primary Agriculture Sector Education and Training Authority	626	614	598	672	2.4%	–	701	728	751	3.8%	0.0%
Agricultural Research Council	1 189 320	1 191 556	1 081 184	1 237 200	1.3%	27.5%	1 245 784	1 295 499	1 335 762	2.6%	27.8%
National Agricultural Marketing Council	48 535	49 771	45 765	47 816	-0.5%	1.1%	49 748	51 733	53 341	3.7%	1.1%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	589 912	481 561	375 249	592 861	0.2%	11.9%	662 273	629 128	648 681	3.0%	13.9%
Communication licences	7	7	8	10	12.6%	–	11	11	11	3.2%	0.0%
Onderstepoort Biological Products	–	25 000	–	1	–	0.1%	–	–	–	-100.0%	–
Land and Agricultural Development Bank of South Africa	589 905	456 554	375 241	592 850	0.2%	11.8%	662 262	629 117	648 670	3.0%	13.9%
Other transfers to private enterprises											
Current	–	–	47 928	–	–	0.3%	–	–	–	–	–
Claims against the state	–	–	47 928	–	–	0.3%	–	–	–	–	–
Higher education institutions											
Current	–	–	9 912	–	–	0.1%	–	–	–	–	–
University of Pretoria	–	–	9 912	–	–	0.1%	–	–	–	–	–
Foreign governments and international organisations											
Current	39 552	31 719	39 823	49 114	7.5%	0.9%	51 099	53 138	54 789	3.7%	1.1%
Consultative Group on International Agricultural Research	68	–	8 729	11 476	452.6%	0.1%	11 933	12 409	12 795	3.7%	0.3%
International Union for the Protection of New Varieties of Plants	911	1 137	1 127	980	2.5%	–	1 020	1 060	1 093	3.7%	0.0%
Commonwealth Agricultural Bureau International	–	–	815	536	–	–	564	587	605	4.1%	0.0%
International Commission of Agricultural Engineering	11	14	13	25	31.5%	–	26	27	28	3.8%	0.0%
Food and Agriculture Organisation of the United Nations	30 074	24 411	22 411	29 798	-0.3%	0.6%	31 002	32 239	33 241	3.7%	0.7%
Foreign rates and taxes	160	163	180	536	49.6%	–	558	580	598	3.7%	0.0%
International Cotton Advisory Committee	607	598	671	457	-9.0%	–	476	495	510	3.7%	0.0%
International Dairy Federation	50	60	64	53	2.0%	–	55	56	58	3.1%	0.0%
International Grains Council	217	280	272	354	17.7%	–	368	383	395	3.7%	0.0%
International Seed Testing Association	184	220	108	236	8.7%	–	246	255	263	3.7%	0.0%
International Organisation of Vine and Wine	1 194	1 504	1 572	1 286	2.5%	–	1 338	1 392	1 435	3.7%	0.0%
World Organisation for Animal Health	4 797	3 187	3 714	2 894	-15.5%	0.1%	3 011	3 132	3 229	3.7%	0.1%
Organisation for Economic Cooperation and Development	1 279	145	147	483	-27.7%	–	502	523	539	3.7%	0.0%
Total	4 194 361	3 951 425	4 187 112	4 748 727	4.2%	100.0%	4 457 024	4 678 801	4 825 514	0.5%	100.0%

Personnel information

Table 29.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																			
1. Administration																			
2. Agricultural Production, Biosecurity and Natural Resources Management																			
3. Food Security and Support																			
4. Economic Development, Trade and Marketing																			
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Agriculture																			
Salary level	2 338	172	2 200	1 419.6	0.6	2 329	1 605.9	0.7	2 288	1 664.7	0.7	2 265	1 740.7	0.8	2 213	1 794.8	0.8	-1.7%	100.0%
1 – 6	655	1	610	186.1	0.3	665	216.2	0.3	647	220.7	0.3	635	227.9	0.4	619	234.6	0.4	-2.4%	28.1%
7 – 10	1 024	1	973	612.2	0.6	991	657.3	0.7	972	678.5	0.7	965	710.4	0.7	944	733.4	0.8	-1.6%	42.6%
11 – 12	557	165	539	519.0	1.0	553	563.9	1.0	549	588.9	1.1	545	616.4	1.1	533	635.6	1.2	-1.2%	24.1%
13 – 16	96	1	72	97.0	1.3	118	163.6	1.4	118	171.9	1.5	118	181.2	1.5	115	186.4	1.6	-0.9%	5.2%
Other	6	4	6	5.3	0.9	2	4.8	2.4	2	4.8	2.4	2	4.8	2.4	2	4.8	2.4	0.0%	0.1%
Programme	2 338	172	2 200	1 419.6	0.6	2 329	1 605.9	0.7	2 288	1 664.7	0.7	2 265	1 740.7	0.8	2 213	1 794.8	0.8	-1.7%	100.0%
Programme 1	591	–	521	235.6	0.5	660	346.3	0.5	651	359.1	0.6	644	375.4	0.6	632	387.1	0.6	-1.4%	28.5%
Programme 2	1 080	149	1 042	724.6	0.7	1 035	767.3	0.7	1 015	794.4	0.8	1 005	830.5	0.8	980	856.3	0.9	-1.8%	44.3%
Programme 3	302	23	289	172.4	0.6	293	192.3	0.7	288	200.1	0.7	287	209.6	0.7	280	216.1	0.8	-1.5%	12.6%
Programme 4	365	–	348	286.9	0.8	341	300.0	0.9	334	311.1	0.9	329	325.3	1.0	321	335.4	1.0	-2.0%	14.6%

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

2. Rand million.

Departmental receipts

Table 29.5 Departmental receipts by economic classification

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
R thousand	2022/23	2023/24	2024/25	2025/26		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	294 588	273 019	354 857	332 735	332 735	4.1%	100.0%	342 052	354 366	367 121	3.3%	100.0%
Sales of goods and services produced by department	280 925	264 311	299 403	325 542	325 542	5.0%	93.2%	334 658	346 706	359 184	3.3%	97.8%
Sales by market establishments	725	673	518	529	529	-10.0%	0.2%	544	564	583	3.3%	0.2%
of which:							—					—
Dwellings	519	484	214	492	492	-1.8%	0.1%	506	525	543	3.3%	0.1%
Rental parking: Covered and open	206	189	7	37	37	-43.6%	—	38	39	40	2.6%	—
Market establishment: Non-residential building	—	—	297	—	—	—	—	—	—	—	—	—
Administrative fees	276 008	257 656	293 812	319 418	319 418	5.0%	91.4%	328 362	340 182	352 428	3.3%	96.0%
of which:							—					—
Farm feeds registration	9 576	9 974	15 449	7 050	7 050	-9.7%	3.3%	7 248	7 509	7 779	3.3%	2.1%
Plant breeders' rights	4 253	4 941	4 647	3 682	3 682	-4.7%	1.4%	3 785	3 921	4 062	3.3%	1.1%
Stock remedy	767	3 358	836	1 578	1 578	27.2%	0.5%	1 622	1 680	1 740	3.3%	0.5%
Inspection fees: Statutory services	192 508	174 386	201 064	215 824	215 824	3.9%	62.4%	221 867	229 854	238 129	3.3%	64.9%
Other	68 904	64 997	71 816	91 284	91 284	9.8%	23.7%	93 840	97 218	100 718	3.3%	27.4%
Other sales	4 192	5 982	5 073	5 595	5 595	10.1%	1.7%	5 752	5 960	6 173	3.3%	1.7%
of which:							—					—
Service rendered: Boarding services: (private)	1 725	3 176	2 443	2 691	2 691	16.0%	0.8%	2 766	2 867	2 969	3.3%	0.8%
Service rendered: Course fees	1 231	1 630	1 420	1 809	1 809	13.7%	0.5%	1 860	1 927	1 996	3.3%	0.5%
Laboratory services: Plant	25	83	93	105	105	61.3%	—	108	112	116	3.4%	—
Other	451	359	365	167	167	-28.2%	0.1%	172	178	184	3.3%	0.1%
Services rendered: Commission on insurance and garnishee	760	734	752	823	823	2.7%	0.2%	846	876	908	3.3%	0.2%
Sales of scrap, waste, arms and other used current goods	—	—	17	—	—	—	—	—	—	—	—	—
of which:							—					—
Sales of scrap	—	—	17	—	—	—	—	—	—	—	—	—
Transfers received	145	102	137	148	148	0.7%	—	152	157	163	3.3%	—
Interest, dividends and rent on land	7 581	1 799	22 439	1 439	1 439	-42.5%	2.6%	1 479	1 533	1 588	3.3%	0.4%
Interest	7 193	1 799	22 439	1 200	1 200	-45.0%	2.6%	1 233	1 278	1 324	3.3%	0.4%
Rent on land	388	—	—	239	239	-14.9%	—	246	255	264	3.4%	0.1%
Sales of capital assets	—	2 364	708	—	—	—	0.2%	—	—	—	—	—
Transactions in financial assets and liabilities	5 937	4 443	32 153	5 606	5 606	-1.9%	3.8%	5 763	5 970	6 186	3.3%	1.7%
Total	294 588	273 019	354 857	332 735	332 735	4.1%	100.0%	342 052	354 366	367 121	3.3%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 29.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Ministry	11.5	11.7	20.3	29.9	37.6%	2.0%	30.8	32.2	33.2	3.6%	3.0%
Department Management	45.1	45.5	36.9	58.3	9.0%	5.1%	57.4	60.0	61.8	1.9%	5.7%
Internal Audit	19.3	18.7	28.3	19.0	-0.6%	2.4%	26.2	27.4	28.2	14.2%	2.6%
Financial Management Services	104.1	111.8	103.4	116.7	3.9%	12.0%	130.3	112.0	115.4	-0.4%	11.3%
Corporate Support Services	331.5	361.3	262.0	390.1	5.6%	37.1%	382.3	397.1	406.3	1.4%	37.5%
Office Accommodation	226.2	438.7	491.6	347.0	15.3%	41.4%	406.6	422.4	435.5	7.9%	40.0%
Total	737.6	987.7	942.4	961.0	9.2%	100.0%	1 033.8	1 051.1	1 080.4	4.0%	100.0%
Change to 2025				–			17.8	(10.8)	(29.1)		
Budget estimate											
Economic classification	691.7	948.2	914.3	920.8	10.0%	95.8%	929.0	986.2	1 038.5	4.1%	93.3%
Current payments											
Compensation of employees	292.3	297.3	235.6	346.3	5.8%	32.3%	359.1	375.4	387.1	3.8%	35.4%
Goods and services	399.4	650.9	673.0	574.5	12.9%	63.3%	569.9	610.8	651.5	4.3%	57.9%
of which:											
Communication	12.1	19.8	20.1	21.6	21.5%	2.0%	28.9	33.7	34.3	16.6%	3.1%
Computer services	33.9	48.9	38.3	105.1	45.7%	6.2%	79.0	78.2	83.6	-7.3%	7.6%
Operating leases	64.1	241.8	279.7	21.2	-30.8%	16.7%	37.2	37.9	47.4	30.7%	3.9%
Property payments	195.2	194.3	197.4	239.6	7.1%	22.8%	300.5	332.7	359.7	14.5%	31.4%
Travel and subsistence	29.9	42.6	24.2	24.7	-6.1%	3.3%	25.4	26.7	24.9	0.2%	2.4%
Training and development	8.7	6.8	8.2	13.8	16.7%	1.0%	15.9	16.5	17.0	7.2%	1.6%
Interest and rent on land	0.0	–	5.7	–	-100.0%	0.2%	–	–	–	–	–
Transfers and subsidies	2.0	1.9	2.2	1.0	-19.6%	0.2%	24.0	0.9	0.9	-3.9%	0.8%
Provinces and municipalities	0.0	0.0	0.0	0.0	13.0%	0.0%	0.0	0.0	0.0	6.4%	0.0%
Departmental agencies and accounts	0.6	0.6	0.6	0.7	2.4%	0.1%	0.7	0.7	0.8	3.8%	0.1%
Public corporations and private enterprises	0.0	0.0	0.0	0.0	12.6%	0.0%	0.0	0.0	0.0	3.2%	0.0%
Households	1.3	1.3	1.5	0.3	-38.2%	0.1%	23.2	0.1	0.1	-29.3%	0.7%
Payments for capital assets	43.4	37.2	25.2	39.2	-3.3%	4.0%	80.8	64.0	41.0	1.5%	5.9%
Buildings and other fixed structures	31.6	5.2	3.9	20.0	-14.1%	1.7%	68.6	51.6	28.2	12.1%	4.7%
Machinery and equipment	11.6	30.5	21.3	18.8	17.3%	2.3%	12.2	12.3	12.7	-12.3%	1.2%
Software and other intangible assets	0.1	1.5	–	0.3	33.8%	0.1%	0.1	0.1	0.1	-40.7%	0.0%
Payments for financial assets	0.6	0.4	0.7	–	-100.0%	0.0%	–	–	–	–	–
Total	737.6	987.7	942.4	961.0	9.2%	100.0%	1 033.8	1 051.1	1 080.4	4.0%	100.0%
Proportion of total programme expenditure to vote expenditure	9.2%	14.1%	12.0%	12.1%	–	–	13.2%	12.9%	12.9%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	1.3	1.3	1.4	0.3	-38.2%	0.1%	23.2	0.1	0.1	-29.3%	0.7%
Employee social benefits	1.3	1.3	1.4	0.3	-38.2%	0.1%	0.2	0.1	0.1	-29.3%	0.0%
Early retirement and voluntary exit programmes	–	–	–	–	–	–	23.0	–	–	–	0.7%
Other transfers to households											
Current	–	–	0.1	–	–	–	–	–	–	–	–
Claims against the state	–	–	0.1	–	–	–	–	–	–	–	–
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.0	0.0	0.0	13.0%	–	0.0	0.0	0.0	6.4%	0.0%
Vehicle licences	0.0	0.0	0.0	0.0	13.0%	–	0.0	0.0	0.0	6.4%	0.0%
Municipal bank accounts											
Current	–	–	0.0	–	–	–	–	–	–	–	–
Municipal rates and taxes	–	–	0.0	–	–	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	0.6	0.6	0.6	0.7	2.4%	0.1%	0.7	0.7	0.8	3.8%	0.1%
Primary Agriculture Sector Education and Training Authority	0.6	0.6	0.6	0.7	2.4%	0.1%	0.7	0.7	0.8	3.8%	0.1%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	0.0	0.0	0.0	0.0	12.6%	–	0.0	0.0	0.0	3.2%	0.0%
Communication licences	0.0	0.0	0.0	0.0	12.6%	–	0.0	0.0	0.0	3.2%	0.0%

Personnel information

Table 29.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Administration			521	235.6	0.5	660	346.3	0.5	651	359.1	0.6	644	375.4	0.6	632	387.1	0.6	-1.4%	100.0%
Salary level	591	—	521	235.6	0.5	660	346.3	0.5	651	359.1	0.6	644	375.4	0.6	632	387.1	0.6	-1.4%	100.0%
1 – 6	229	—	205	52.9	0.3	249	69.2	0.3	247	72.3	0.3	243	75.0	0.3	240	78.1	0.3	-1.2%	37.9%
7 – 10	248	—	219	95.4	0.4	253	118.1	0.5	248	121.8	0.5	246	127.5	0.5	241	131.8	0.5	-1.6%	38.1%
11 – 12	77	—	70	51.3	0.7	96	77.4	0.8	94	79.6	0.8	93	83.2	0.9	91	85.8	0.9	-1.7%	14.4%
13 – 16	35	—	25	31.2	1.2	60	76.8	1.3	60	80.6	1.3	60	84.9	1.4	58	86.5	1.5	-1.3%	9.2%
Other	2	—	2	4.8	2.4	2	4.8	2.4	2	4.8	2.4	2	4.8	2.4	2	4.8	2.4	—	0.3%

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

2. Rand million.

Programme 2: Agricultural Production, Biosecurity and Natural Resources Management

Programme purpose

Oversee livestock production, game farming, animal and plant health, natural resources, and disaster management.

Objectives

- Manage biosecurity and related sector risks over the medium term by:
 - conducting 9 countrywide surveys of plant pests and diseases, particularly the exotic fruit fly, citrus greening disease and banana bunchy top virus, to manage their spread and/or incursion towards eradicating them
 - conducting 9 animal risk surveillance exercises on foot-and-mouth disease, goat plague and Newcastle disease.
- Ensure access to primary animal health care services by deploying 155 veterinary graduates to rural areas by March 2028 as part of their compulsory community service.
- Implement regulatory compliance and monitor interventions by March 2028 to prevent plant and animal pest and disease outbreaks through quarantine inspections, surveillance, and the testing and registration of products used in agriculture.

Subprogrammes

- *Inspection and Quarantine Services* enforces and ensures compliance with agricultural production, biosecurity, biosafety and food safety laws.
- *Plant Production and Health* develops policy, norms and standards, and regulates and promotes plant production and plant health.
- *Animal Production and Health* provides policies, norms and standards to ensure the biosecurity, regulation and promotion of livestock and animal production and game farming while ensuring the health and safety of animal products.
- *Natural Resources and Disaster Management* facilitates the development of infrastructure and the sustainable use of natural resources; and integrates, coordinates and implements disaster management policies and frameworks, with an emphasis on mitigating disasters in rural and agricultural areas.
- *Biosecurity* provides for measures towards the effective and efficient management of biosecurity threats related to the agricultural sector.

- *Agricultural Research Council* manages transfers to the Agricultural Research Council.
- *Onderstepoort Biological Products* prevents and controls animal diseases that affect food security, human health and livelihoods through the continued development and efficient manufacturing of innovative animal-related pharmaceuticals (including vaccines) and related products.

Expenditure trends and estimates

Table 29.8 Agricultural Production, Biosecurity and Natural Resources Management 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Inspection and Quarantine Services	871.6	490.8	766.0	513.7	-16.2%	25.1%	505.0	507.6	530.4	1.1%	19.4%
Plant Production and Health	129.1	156.1	153.0	176.8	11.1%	5.8%	144.6	147.9	150.9	-5.1%	5.6%
Animal Production and Health	505.5	238.0	277.2	255.7	-20.3%	12.1%	357.1	338.5	343.4	10.3%	13.0%
Natural Resources and Disaster Management	422.6	269.0	259.7	302.5	-10.5%	11.9%	333.4	346.7	357.8	5.8%	13.0%
Biosecurity	5.1	5.1	5.5	9.8	24.6%	0.2%	10.1	10.4	10.7	2.8%	0.4%
Agriculture Research Council	1 189.3	1 191.6	1 081.2	1 236.9	1.3%	44.6%	1 245.5	1 295.2	1 335.5	2.6%	48.6%
Onderstepoort Biological Products	—	25.0	—	0.0	—	0.2%	—	—	—	-100.0%	—
Total	3 123.1	2 375.6	2 542.6	2 495.5	-7.2%	100.0%	2 595.6	2 646.4	2 728.6	3.0%	100.0%
Change to 2025				—			45.9	(18.8)	(56.1)		
Budget estimate											
Economic classification											
Current payments	1 807.4	1 033.6	1 271.1	1 145.5	-14.1%	49.9%	1 232.9	1 237.1	1 275.5	3.6%	47.0%
Compensation of employees	838.5	694.8	724.6	767.3	-2.9%	28.7%	794.4	830.5	856.3	3.7%	31.1%
Goods and services	969.0	338.8	546.5	378.2	-26.9%	21.2%	438.4	406.6	419.2	3.5%	15.9%
of which:											
Minor assets	1.3	0.6	0.6	7.4	76.1%	0.1%	26.1	27.2	28.0	56.1%	1.0%
Consultants: Business and advisory services	384.3	158.0	363.3	32.3	-56.2%	8.9%	62.0	50.4	51.6	16.9%	2.1%
Fleet services (including government motor transport)	18.7	16.9	17.2	23.9	8.4%	0.7%	27.2	26.6	26.1	3.0%	1.0%
Inventory: Farming supplies	148.8	44.5	27.2	30.1	-41.3%	2.4%	57.2	57.4	58.1	24.5%	2.2%
Inventory: Medicine	211.1	0.8	4.6	127.0	-15.6%	3.3%	108.3	106.5	114.6	-3.4%	4.1%
Travel and subsistence	80.5	47.3	44.3	53.0	-13.0%	2.1%	42.1	44.5	44.7	-5.5%	1.6%
Transfers and subsidies	1 276.3	1 298.5	1 228.9	1 332.1	1.4%	48.7%	1 344.1	1 397.8	1 441.2	2.7%	52.5%
Provinces and municipalities	85.2	79.9	87.8	94.4	3.5%	3.3%	98.2	102.2	105.4	3.7%	3.8%
Departmental agencies and accounts	1 189.3	1 191.6	1 081.2	1 237.2	1.3%	44.6%	1 245.8	1 295.5	1 335.8	2.6%	48.6%
Higher education institutions	—	—	9.9	—	—	0.1%	—	—	—	—	—
Public corporations and private enterprises	—	25.0	47.9	0.0	—	0.7%	—	—	—	-100.0%	—
Households	1.8	2.1	2.0	0.4	-38.3%	0.1%	0.1	0.1	0.1	-35.1%	0.0%
Payments for capital assets	39.2	43.5	42.4	18.0	-22.8%	1.4%	18.7	11.5	11.9	-12.8%	0.5%
Buildings and other fixed structures	1.7	—	0.2	3.7	29.1%	0.1%	3.9	4.0	4.2	3.8%	0.2%
Machinery and equipment	37.4	43.5	42.2	12.1	-31.4%	1.3%	7.8	7.5	7.8	-13.7%	0.3%
Software and other intangible assets	—	—	—	2.2	—	0.0%	7.0	—	—	-100.0%	0.1%
Payments for financial assets	0.2	0.1	0.3	—	-100.0%	0.0%	—	—	—	—	—
Total	3 123.1	2 375.6	2 542.6	2 495.5	-7.2%	100.0%	2 595.6	2 646.4	2 728.6	3.0%	100.0%
Proportion of total programme expenditure to vote expenditure	38.9%	33.8%	32.3%	31.4%	—	—	33.1%	32.5%	32.5%	—	—

Table 29.8 Agricultural Production, Biosecurity and Natural Resources Management expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	1.6	1.6	1.6	0.4	-36.7%	0.1%	0.1	0.1	0.1	-35.1%	0.0%
Employee social benefits	1.6	1.6	1.6	0.4	-36.7%	0.1%	0.1	0.1	0.1	-35.1%	0.0%
Other transfers to households											
Current	0.1	0.4	0.4	–	-100.0%	–	–	–	–	–	–
Claims against the state	0.1	0.4	0.4	–	-100.0%	–	–	–	–	–	–
Provinces and municipalities											
Provincial agencies and funds											
Current	0.3	0.4	0.3	0.2	-15.7%	–	0.2	0.2	0.2	4.9%	0.0%
Vehicle licences	0.3	0.4	0.3	0.2	-15.7%	–	0.2	0.2	0.2	4.9%	0.0%
Provincial revenue funds											
Current	84.9	79.5	87.5	94.3	3.5%	3.3%	98.1	102.0	105.1	3.7%	3.8%
Land care programme grant	84.9	79.5	87.5	94.3	3.5%	3.3%	98.1	102.0	105.1	3.7%	3.8%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	1 189.3	1 191.6	1 081.2	1 237.2	1.3%	44.6%	1 245.8	1 295.5	1 335.8	2.6%	48.6%
Agricultural Research Council	1 189.3	1 191.6	1 081.2	1 237.2	1.3%	44.6%	1 245.8	1 295.5	1 335.8	2.6%	48.6%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	–	25.0	–	0.0	–	0.2%	–	–	–	-100.0%	–
Onderstepoort Biological Products	–	25.0	–	0.0	–	0.2%	–	–	–	-100.0%	–
Other transfers to private enterprises											
Current	–	–	47.9	–	–	0.5%	–	–	–	–	–
Claims against the state	–	–	47.9	–	–	0.5%	–	–	–	–	–
Higher education institutions											
Current	–	–	9.9	–	–	0.1%	–	–	–	–	–
University of Pretoria	–	–	9.9	–	–	0.1%	–	–	–	–	–

Personnel information

Table 29.9 Agricultural Production, Biosecurity and Natural Resources Management personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment																		
		Actual			Revised estimate			Medium-term expenditure estimate											
			2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29			
Agricultural Production, Biosecurity and Natural Resources Management			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	1 080	149	1 042	724.6	0.7	1 035	767.3	0.7	1 015	794.4	0.8	1 005	830.5	0.8	980	856.3	0.9	-1.8%	100.0%
1 – 6	291	–	276	90.0	0.3	285	100.0	0.4	276	101.7	0.4	271	105.3	0.4	262	107.7	0.4	-2.8%	27.0%
7 – 10	404	–	393	265.3	0.7	386	278.5	0.7	378	287.1	0.8	375	300.2	0.8	366	309.0	0.8	-1.8%	37.3%
11 – 12	365	149	359	349.3	1.0	343	356.7	1.0	340	371.8	1.1	338	389.4	1.2	332	403.7	1.2	-1.1%	33.7%
13 – 16	20	–	14	20.0	1.4	21	32.1	1.5	21	33.8	1.6	21	35.6	1.7	20	35.9	1.8	-1.6%	2.1%

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

2. Rand million.

Programme 3: Food Security and Support

Programme purpose

Facilitate and promote food security and agrarian reform programmes and initiatives.

Objectives

- Coordinate comprehensive support systems and programmes provided to producers over the medium term by:
 - supporting 180 000 subsistence and smallholder producers

- supporting the commercialisation of 370 smallholder producers by providing financial support through the blended finance model
- placing 1 000 unemployed agricultural graduates in farms in each year across provinces
- supporting access to financial resources for the development of agribusinesses through the processing of all applications for funding from the Agricultural Broad-based Black Economic Empowerment Fund.

Subprogrammes

- *Farmer Support* provides national frameworks to promote sustainable food security for households.
- *National Extension Support Services* provides strategic leadership in the coordination and implementation of extension and advisory services, including those executed by provinces.
- *Sector Capacity Development* facilitates the provision of agriculture education and training to support sustainable growth and equitable participation in the sector.

Expenditure trends and estimates

Table 29.10 Food Security and Support expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Farmer Support	2 784.8	2 340.3	3 142.4	2 860.3	0.9%	82.2%	2 627.4	2 692.8	2 777.8	-1.0%	78.1%
National Extension Support Services	340.0	319.8	473.2	480.3	12.2%	11.9%	491.5	506.7	522.5	2.8%	14.7%
Sector Capacity Development	221.5	212.9	99.3	266.2	6.3%	5.9%	169.6	289.0	298.0	3.8%	7.3%
Total	3 346.3	2 873.0	3 714.9	3 606.8	2.5%	100.0%	3 288.4	3 488.6	3 598.3	-0.1%	100.0%
Change to 2025 Budget estimate				–			(69.4)	(29.8)	(78.0)		
Economic classification											
Current payments	539.6	327.4	821.9	293.1	-18.4%	14.6%	310.6	319.0	328.9	3.9%	9.2%
Compensation of employees	157.6	148.6	172.4	192.3	6.9%	5.0%	200.1	209.6	216.1	4.0%	6.0%
Goods and services	382.0	178.9	649.5	100.8	-35.9%	9.7%	110.5	109.4	112.8	3.8%	3.2%
of which:						–					–
Computer services	0.4	0.1	0.1	10.5	188.7%	0.1%	10.1	12.9	13.4	8.2%	0.4%
Agency and support/outsourced services	10.8	0.7	0.4	10.0	-2.5%	0.2%	12.0	12.4	12.8	8.5%	0.4%
Fleet services (including government motor transport)	4.7	8.4	9.3	7.7	18.1%	0.2%	12.8	8.4	8.7	3.8%	0.3%
Travel and subsistence	31.3	31.1	28.9	22.9	-9.8%	0.8%	23.9	27.5	28.1	7.1%	0.8%
Training and development	0.7	0.7	0.6	7.2	118.7%	0.1%	7.5	7.8	8.0	3.8%	0.2%
Venues and facilities	4.0	8.6	2.4	12.5	45.7%	0.2%	18.0	13.4	13.9	3.6%	0.4%
Transfers and subsidies	2 778.0	2 518.8	2 869.5	3 272.1	5.6%	84.5%	2 939.6	3 124.8	3 223.2	-0.5%	89.5%
Provinces and municipalities	2 209.9	2 086.9	2 469.4	2 699.7	6.9%	69.9%	2 298.6	2 517.8	2 597.3	-1.3%	71.5%
Public corporations and private enterprises	540.8	407.0	375.2	546.3	0.3%	13.8%	613.8	578.7	596.7	3.0%	17.2%
Households	27.3	24.9	24.9	26.2	-1.4%	0.8%	27.3	28.3	29.2	3.8%	0.8%
Payments for capital assets	26.4	25.3	23.1	41.5	16.3%	0.9%	38.3	44.8	46.2	3.6%	1.2%
Buildings and other fixed structures	21.6	21.4	17.8	32.7	14.9%	0.7%	34.2	41.3	42.6	9.1%	1.1%
Machinery and equipment	4.8	3.8	5.3	8.8	22.4%	0.2%	4.0	3.6	3.7	-25.3%	0.1%
Biological assets	–	0.1	–	–	–	0.0%	–	–	–	–	–
Payments for financial assets	2.3	1.4	0.3	–	-100.0%	0.0%	–	–	–	–	–
Total	3 346.3	2 873.0	3 714.9	3 606.8	2.5%	100.0%	3 288.4	3 488.6	3 598.3	-0.1%	100.0%
Proportion of total programme expenditure to vote expenditure	41.6%	40.9%	47.1%	45.4%	–	–	41.9%	42.8%	42.8%	–	–

Table 29.10 Food Security and Support expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	1.5	0.5	0.4	0.1	-55.5%	–	0.0	0.0	0.0	-28.1%	0.0%
Employee social benefits	1.5	0.5	0.4	0.1	-55.5%	–	0.0	0.0	0.0	-28.1%	0.0%
Other transfers to households											
Current	25.9	24.5	24.5	26.0	0.2%	0.7%	27.2	28.3	29.2	3.9%	0.8%
Claims against the state	0.0	–	–	–	-100.0%	–	0.0	–	–	–	0.0%
Bursaries for non-employees	25.9	24.5	24.5	26.0	0.2%	0.7%	27.2	28.3	29.2	3.9%	0.8%
Provinces and municipalities											
Provincial agencies and funds											
Current	0.4	0.3	0.2	0.3	-4.8%	–	0.2	0.3	0.3	-0.8%	0.0%
Vehicle licences	0.4	0.3	0.2	0.3	-4.8%	–	0.2	0.3	0.3	-0.8%	0.0%
Municipal bank accounts											
Current	–	–	0.1	–	–	–	–	–	–	–	–
Vehicle licences	–	–	0.1	–	–	–	–	–	–	–	–
Provincial revenue funds											
Capital	2 209.5	2 086.6	2 469.1	2 699.3	6.9%	69.9%	2 298.4	2 517.5	2 597.0	-1.3%	71.4%
Comprehensive agricultural support programme grant: Infrastructure	1 201.6	1 116.2	1 306.8	1 478.4	7.2%	37.7%	1 140.6	1 205.6	1 244.4	-5.6%	34.6%
Comprehensive agricultural support programme grant: Extension recovery planning services	304.1	302.8	314.7	439.7	13.1%	10.1%	453.0	466.6	481.1	3.0%	13.5%
Comprehensive agricultural support programme grant: Disasters: Flood-damaged infrastructure	–	–	300.0	–	–	2.2%	–	–	–	–	–
Comprehensive agricultural support programme grant: Upgrading of provincial agricultural colleges	93.5	82.5	99.3	103.8	3.6%	2.8%	–	112.3	115.8	3.7%	2.2%
Ilima/Letsema projects grant	610.3	585.0	448.3	677.4	3.5%	17.1%	–	–	–	-100.0%	–
Comprehensive agricultural support programme grant: Production input and mechanisation	–	–	–	–	–	–	704.8	732.9	755.7	–	21.1%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	540.8	407.0	375.2	546.3	0.3%	13.8%	613.8	578.7	596.7	3.0%	17.2%
Land and Agricultural Development Bank of South Africa	540.8	407.0	375.2	546.3	0.3%	13.8%	613.8	578.7	596.7	3.0%	17.2%

Personnel information

Table 29.11 Food Security and Support personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual		Revised estimate			Medium-term expenditure estimate											
			2024/25		2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
Food Security and Support			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	302	23	289	172.4	0.6	293	192.3	0.7	288	200.1	0.7	287	209.6	0.7	280	216.1	0.8	-1.5%	100.0%
1 – 6	112	1	107	35.4	0.3	108	38.4	0.4	104	38.8	0.4	105	41.2	0.4	102	42.3	0.4	-1.9%	36.4%
7 – 10	125	1	122	75.3	0.6	123	80.9	0.7	121	83.5	0.7	120	87.5	0.7	117	90.0	0.8	-1.7%	41.8%
11 – 12	46	16	43	43.1	1.0	46	49.0	1.1	47	52.6	1.1	46	54.3	1.2	45	55.7	1.2	-0.8%	16.1%
13 – 16	15	1	13	18.2	1.4	16	24.0	1.5	16	25.2	1.6	16	26.6	1.7	16	28.0	1.8	–	5.6%
Other	4	4	4	0.5	0.1	–	–	–	–	–	–	–	–	–	–	–	–	–	–

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

2. Rand million.

Programme 4: Economic Development, Trade and Marketing

Programme purpose

Promote economic development, trade and market access for agriculture products, and foster international relations for the sector.

Objectives

- Increase market access and maintain existing markets by certifying and accrediting producers of fresh produce for exports through good agricultural practice certification and an accreditation programme over the medium term.
- Build skills capabilities in international market research by transferring marketing skills to small and medium agro-processing entrepreneurs through 21 bilateral engagements and 18 multilateral commitments over the medium term.
- Provide technical sector leadership in trade negotiations and implement trade agreements to improve market access by linking 1 150 producers to high-value markets over the medium term.

Subprogrammes

- *International Relations and Trade* promotes, coordinates and supports international relations and trade through the development and implementation of appropriate policies and programmes.
- *Cooperatives Development* facilitates and supports the implementation of programmes and initiatives to promote cooperatives to participate in economic development.
- *Agro-processing and Marketing* ensures the transformation of primary product commodities into value-added products, and ensures domestic and international market access.
- *National Agricultural Marketing Council* manages transfer payments to the National Agricultural Marketing Council.

Expenditure trends and estimates

Table 29.12 Economic Development, Trade and Marketing 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
International Relations and Trade	139.8	147.1	142.0	156.6	3.9%	18.4%	129.7	134.9	138.9	-3.9%	14.0%
Cooperatives Development	81.8	81.8	28.6	620.8	96.5%	25.5%	685.8	716.2	743.7	6.2%	74.3%
Agro-processing and Marketing	561.7	513.3	465.6	57.8	-53.1%	50.1%	58.8	61.6	61.8	2.2%	6.3%
National Agricultural Marketing Council	48.5	49.8	45.8	47.8	-0.5%	6.0%	49.7	51.7	53.3	3.7%	5.4%
Total	831.9	792.0	682.0	883.1	2.0%	100.0%	924.0	964.5	997.8	4.2%	100.0%
Change to 2025 Budget estimate				-			(1.3)	(2.8)	(12.9)		

Table 29.12 Economic Development, Trade and Marketing expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	684.8	653.7	591.9	734.5	2.4%	83.6%	768.1	802.4	830.6	4.2%	83.2%
Compensation of employees	132.4	258.5	286.9	300.0	31.3%	30.7%	311.1	325.3	335.4	3.8%	33.7%
Goods and services	552.4	395.2	304.9	434.5	-7.7%	52.9%	457.0	477.1	495.2	4.5%	49.5%
of which:											
Administrative fees	9.7	11.2	7.2	5.5	-17.2%	1.1%	6.0	5.7	5.8	2.0%	0.6%
Consultants: Business and advisory services	18.1	24.4	3.2	10.6	-16.2%	1.8%	11.6	12.1	12.6	5.7%	1.3%
Inventory: Farming supplies	362.5	178.7	151.8	320.0	-4.1%	31.8%	354.4	367.6	380.9	6.0%	38.2%
Consumables: Stationery, printing and office supplies	1.4	2.1	1.6	5.7	58.6%	0.3%	6.4	7.3	7.4	9.0%	0.7%
Property payments	8.1	15.8	15.7	8.4	1.0%	1.5%	10.1	12.6	14.4	19.8%	1.3%
Travel and subsistence	27.6	35.8	22.2	33.5	6.7%	3.7%	42.6	43.0	44.3	9.8%	4.5%
Transfers and subsidies	138.0	132.3	86.5	143.5	1.3%	15.7%	149.3	155.3	160.1	3.7%	16.1%
Provinces and municipalities	0.0	0.0	0.0	0.0	14.5%	0.0%	0.0	0.0	0.0	—	0.0%
Departmental agencies and accounts	48.5	49.8	45.8	47.8	-0.5%	6.0%	49.7	51.7	53.3	3.7%	5.4%
Foreign governments and international organisations	39.6	31.7	39.8	49.1	7.5%	5.0%	51.1	53.1	54.8	3.7%	5.5%
Public corporations and private enterprises	49.1	49.6	—	46.6	-1.7%	4.6%	48.5	50.4	52.0	3.8%	5.2%
Households	0.9	1.2	0.9	0.0	-80.9%	0.1%	—	—	—	-100.0%	—
Payments for capital assets	8.6	6.1	3.2	5.1	-15.9%	0.7%	6.6	6.8	7.0	11.2%	0.7%
Buildings and other fixed structures	—	1.1	0.2	—	—	0.0%	—	—	—	—	—
Machinery and equipment	8.6	4.9	3.0	5.1	-15.9%	0.7%	6.6	6.8	7.0	11.2%	0.7%
Payments for financial assets	0.4	0.0	0.4	—	-100.0%	0.0%	—	—	—	—	—
Total	831.9	792.0	682.0	883.1	2.0%	100.0%	924.0	964.5	997.8	4.2%	100.0%
Proportion of total programme expenditure to vote expenditure	10.3%	11.3%	8.7%	11.1%	—	—	11.8%	11.8%	11.9%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.9	1.2	0.9	0.0	-80.9%	0.1%	—	—	—	-100.0%	—
Employee social benefits	0.9	1.2	0.9	0.0	-80.9%	0.1%	—	—	—	-100.0%	—
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.0	0.0	0.0	14.5%	—	0.0	0.0	0.0	—	0.0%
Vehicle licences	0.0	0.0	0.0	0.0	14.5%	—	0.0	0.0	0.0	—	0.0%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	48.5	49.8	45.8	47.8	-0.5%	6.0%	49.7	51.7	53.3	3.7%	5.4%
National Agricultural Marketing Council	48.5	49.8	45.8	47.8	-0.5%	6.0%	49.7	51.7	53.3	3.7%	5.4%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	49.1	49.6	—	46.6	-1.7%	4.6%	48.5	50.4	52.0	3.8%	5.2%
Land and Agricultural Development Bank of South Africa	49.1	49.6	—	46.6	-1.7%	4.6%	48.5	50.4	52.0	3.8%	5.2%
Foreign governments and international organisations											
Current	39.6	31.7	39.8	49.1	7.5%	5.0%	51.1	53.1	54.8	3.7%	5.5%
Consultative Group on International Agricultural Research	0.1	—	8.7	11.5	452.6%	0.6%	11.9	12.4	12.8	3.7%	1.3%
International Union for the Protection of New Varieties of Plants	0.9	1.1	1.1	1.0	2.5%	0.1%	1.0	1.1	1.1	3.7%	0.1%
Commonwealth Agricultural Bureau International	—	—	0.8	0.5	—	—	0.6	0.6	0.6	4.1%	0.1%
International Commission of Agricultural Engineering	0.0	0.0	0.0	0.0	31.5%	—	0.0	0.0	0.0	3.8%	0.0%
Food and Agriculture Organisation of the United Nations	30.1	24.4	22.4	29.8	-0.3%	3.3%	31.0	32.2	33.2	3.7%	3.3%
Foreign rates and taxes	0.2	0.2	0.2	0.5	49.6%	—	0.6	0.6	0.6	3.7%	0.1%
International Cotton Advisory Committee	0.6	0.6	0.7	0.5	-9.0%	0.1%	0.5	0.5	0.5	3.7%	0.1%
International Dairy Federation	0.1	0.1	0.1	0.1	2.0%	—	0.1	0.1	0.1	3.1%	0.0%
International Grains Council	0.2	0.3	0.3	0.4	17.7%	—	0.4	0.4	0.4	3.7%	0.0%
International Seed Testing Association	0.2	0.2	0.1	0.2	8.7%	—	0.2	0.3	0.3	3.7%	0.0%
International Organisation of Vine and Wine	1.2	1.5	1.6	1.3	2.5%	0.2%	1.3	1.4	1.4	3.7%	0.1%
World Organisation for Animal Health	4.8	3.2	3.7	2.9	-15.5%	0.5%	3.0	3.1	3.2	3.7%	0.3%
Organisation for Economic Cooperation and Development	1.3	0.1	0.1	0.5	-27.7%	0.1%	0.5	0.5	0.5	3.7%	0.1%

Personnel information

Table 29.13 Economic Development, Trade and Marketing personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)					
Number of funded posts	Number of posts additional to the establishment	Actual	Revised estimate			Medium-term expenditure estimate															
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29			
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Economic Development, Trade and Marketing			365	–	348	286.9	0.8	341	300.0	0.9	334	311.1	0.9	329	325.3	1.0	321	335.4	1.0	-2.0%	100.0%
1 – 6	23	–	22	7.8	0.4	23	8.6	0.4	20	8.0	0.4	16	6.5	0.4	15	6.5	0.4	-13.3%	5.2%		
7 – 10	247	–	239	176.2	0.7	229	179.8	0.8	225	186.0	0.8	224	195.2	0.9	220	202.6	0.9	-1.3%	68.0%		
11 – 12	69	–	67	75.2	1.1	68	80.8	1.2	68	84.9	1.2	68	89.5	1.3	65	90.4	1.4	-1.5%	20.4%		
13 – 16	26	–	20	27.7	1.4	21	30.8	1.5	21	32.4	1.5	21	34.1	1.6	21	36.0	1.7	–	6.4%		

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

2. Rand million.

Entities

Agricultural Research Council

Selected performance indicators

Table 29.14 Agricultural Research Council performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of cultivars registered per year	Increase agricultural production and productivity	A dynamic science, technology and innovation ecosystem for growth	7	7	4	6	8	5	5
Number of field trials conducted per year	Increase agricultural production and productivity		230	182	179	180	171	171	171
Number of scientific publications published per year	A skilled and capable agricultural sector		428	288	277	269	276	276	276
Number of smallholder farmers participating in the Kaonafatso ya Dikgomo animal improvement scheme per year	A skilled and capable agricultural sector	Reduced poverty and improved livelihoods	4 646	5 000	5 500	6 000	6 500	6 500	6 500
Number of services rendered to smallholder farmers per year	A skilled and capable agricultural sector	Economic transformation and equitable inclusion of women, youth and persons with disabilities for a just society	152	104	104	104	104	104	104

Entity overview

The Agricultural Research Council was established in terms of the Agricultural Research Act (1990) and is the main agricultural research institution in South Africa. Its primary mandate is to conduct research and development, and transfer technology. To this end, the council's overarching goal is to promote the agricultural sector, contribute to better quality of life, and facilitate and ensure the conservation of natural resources.

Over the medium term, the council will focus on generating knowledge and technologies that enhance efficiencies in crop and animal production and health, research and development, and the management of agricultural resources. Part of this entails continuing to develop a foot-and-mouth disease facility in Onderstepoort, Gauteng, which is expected to lead to more available vaccines for the disease. The council also aims to provide support to 19 500 smallholder farmers participating in the Kaonafatso ya Dikgomo animal improvement scheme over the period ahead.

Expenditure is expected to increase at an average annual rate of 1 per cent, from R1.9 billion in 2025/26 to R1.9 billion in 2028/29, with goods and services (mainly science and technology services, contractors, travel and subsistence, and training and development) accounting for an estimated 49.1 per cent (R2.8 billion) of the total budget. Compensation of employees constitutes an estimated 46.8 per cent (R2.7 billion) of expenditure over

the period ahead.

The council expects to derive 44 per cent (R3.4 billion) of its total revenue through transfers from the department and the remainder from its own operations, which include providing analytical and research services, selling farm products and earning rental income from property assets. Revenue is expected to increase at an average annual rate of 5.9 per cent, from R2.2 billion in 2025/26 to R2.7 billion in 2028/29.

Programmes/Objectives/Activities

Table 29.15 Agricultural Research Council expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	250.2	267.8	375.6	333.4	10.0%	18.6%	275.9	307.2	313.7	-2.0%	15.8%
Increase agricultural production and productivity	86.0	98.3	111.6	108.2	7.9%	6.1%	109.8	110.3	112.6	1.3%	5.8%
Sustainable ecosystems and natural resources	246.1	298.9	441.6	504.9	27.1%	22.7%	527.7	530.0	541.2	2.3%	28.1%
Improved nutritional value, quality and safety of agricultural products	35.9	40.1	46.6	45.2	7.9%	2.6%	45.9	46.1	47.0	1.3%	2.4%
A skilled and capable agricultural sector	285.3	318.7	370.3	358.8	7.9%	20.3%	364.2	365.8	373.5	1.3%	19.4%
Enhanced resilience of agriculture	418.4	468.9	543.0	526.2	7.9%	29.7%	534.1	536.5	547.8	1.3%	28.4%
Total	1 322.0	1 492.7	1 888.8	1 876.7	12.4%	100.0%	1 857.4	1 895.9	1 935.9	1.0%	100.0%

Statements of financial performance, cash flow and financial position

Table 29.16 Agricultural Research Council statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	466.4	747.0	948.3	1 171.6	35.9%	43.6%	1 336.6	1 447.0	1 504.9	8.7%	56.0%
Sale of goods and services other than capital assets	388.2	639.1	851.8	1 064.5	40.0%	38.5%	1 224.7	1 334.6	1 388.0	9.2%	51.5%
Other non-tax revenue	78.1	108.0	96.5	107.1	11.1%	5.1%	111.9	112.4	116.9	3.0%	4.5%
Transfers received	1 061.8	1 044.8	1 124.7	1 075.6	0.4%	56.4%	1 083.0	1 126.3	1 161.3	2.6%	44.0%
Total revenue	1 528.2	1 791.8	2 073.1	2 247.2	13.7%	100.0%	2 419.6	2 573.3	2 666.1	5.9%	100.0%
Expenses											
Current expenses	1 322.0	1 492.7	1 888.8	1 876.7	12.4%	100.0%	1 857.4	1 895.9	1 935.9	1.0%	100.0%
Compensation of employees	787.7	812.8	945.1	858.5	2.9%	51.7%	864.1	898.1	898.1	1.5%	46.8%
Goods and services	466.7	597.2	868.2	944.3	26.5%	43.7%	916.0	920.2	957.0	0.4%	49.1%
Depreciation	67.6	82.8	75.5	74.0	3.1%	4.6%	77.3	77.6	80.7	3.0%	4.1%
Total expenses	1 322.0	1 492.7	1 888.8	1 876.7	12.4%	100.0%	1 857.4	1 895.9	1 935.9	1.0%	100.0%
Surplus/(Deficit)	206.2	299.1	184.3	370.4	21.6%		562.2	677.3	730.3	25.4%	

Table 29.16 Agricultural Research Council statements of financial performance, cash flow and financial position (continued)

Cash flow statement						Average:				Average:	
				Revised	Average	Expendi-				Average	Expendi-
	Audited outcome			estimate	growth	ture/	Medium-term expenditure			growth	ture/
	2022/23	2023/24	2024/25	2025/26	rate	Total	2026/27	2027/28	2028/29	rate	Total
R million					(%)	(%)				(%)	(%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Cash flow from operating activities	468.8	481.2	(390.8)	127.1	-35.3%	100.0%	(10.7)	24.2	44.4	-29.6%	100.0%
Receipts											
Non-tax receipts	491.4	644.4	241.6	793.1	17.3%	33.6%	812.9	840.1	872.5	3.2%	42.8%
Sales of goods and services other than capital assets	429.5	552.8	159.2	756.3	20.8%	29.4%	790.8	826.8	864.5	4.6%	42.1%
Other tax receipts	61.9	91.6	82.4	36.9	-15.9%	4.2%	22.1	13.3	8.0	-39.9%	0.7%
Transfers received	1 060.3	1 036.1	1 113.6	1 075.6	0.5%	66.4%	1 083.0	1 126.3	1 161.3	2.6%	57.2%
Total receipts	1 551.7	1 680.5	1 355.2	1 868.7	6.4%	100.0%	1 895.9	1 966.4	2 033.7	2.9%	100.0%
Payment											
Current payments	1 082.9	1 199.4	1 746.0	1 741.7	17.2%	100.0%	1 906.7	1 942.2	1 989.3	4.5%	100.0%
Compensation of employees	784.2	805.4	936.1	894.1	4.5%	59.3%	894.1	894.1	894.1	—	45.9%
Goods and services	298.7	393.9	809.9	847.6	41.6%	40.7%	1 012.6	1 048.1	1 095.2	8.9%	54.1%
Interest and rent on land	0.0	0.0	0.0	—	-100.0%	—	—	—	—	—	—
Total payments	1 082.9	1 199.4	1 746.0	1 741.7	17.2%	100.0%	1 906.7	1 942.2	1 989.3	4.5%	100.0%
Net cash flow from investing activities	(60.8)	(136.1)	(194.1)	(288.6)	68.1%	100.0%	(295.7)	(301.7)	(309.3)	2.3%	100.0%
Acquisition of property, plant, equipment and intangible assets	(57.3)	(140.4)	(194.0)	(267.8)	67.2%	97.0%	(274.5)	(280.4)	(287.4)	2.4%	92.9%
Acquisition of software and other intangible assets	(3.5)	(1.8)	(0.2)	(20.9)	81.4%	3.9%	(21.2)	(21.3)	(21.9)	1.5%	7.1%
Proceeds from the sale of property, plant, equipment and intangible assets	—	6.1	—	—	—	-0.9%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	408.0	345.0	(585.0)	(161.6)	-173.4%	100.0%	(306.4)	(277.5)	(264.9)	17.9%	100.0%
Statement of financial position											
Carrying value of assets of which:	1 965.0	2 050.7	2 391.7	2 605.0	9.9%	60.6%	2 897.4	2 910.5	3 026.9	5.1%	85.3%
Acquisition of assets	(57.3)	(140.4)	(194.0)	(267.8)	67.2%	100.0%	(274.5)	(280.4)	(287.4)	2.4%	100.0%
Investments	6.7	0.7	0.7	—	-100.0%	0.1%	—	—	—	—	—
Inventory	10.3	20.2	18.4	17.8	20.0%	0.4%	16.0	16.1	16.7	-2.0%	0.5%
Receivables and prepayments	91.7	201.2	918.9	123.0	10.3%	9.0%	89.7	90.1	93.7	-8.7%	2.6%
Cash and cash equivalents	1 205.0	1 550.0	965.1	718.9	-15.8%	29.9%	392.9	394.7	410.5	-17.0%	11.6%
Total assets	3 278.7	3 822.8	4 294.8	3 464.6	1.9%	100.0%	3 396.0	3 411.3	3 547.8	0.8%	100.0%
Accumulated surplus/(deficit)	1 301.9	1 647.8	1 832.0	1 694.4	9.2%	43.6%	1 771.0	1 779.0	1 850.1	3.0%	52.1%
Capital and reserves	966.0	966.2	1 237.8	939.9	-0.9%	27.6%	860.6	864.5	899.1	-1.5%	25.3%
Capital reserve fund	112.0	112.0	570.6	112.0	—	6.1%	112.0	112.5	117.0	1.5%	3.3%
Deferred income	478.4	469.8	—	382.4	-7.2%	8.9%	265.4	266.6	277.2	-10.2%	7.8%
Trade and other payables	383.6	604.8	580.6	325.9	-5.3%	12.7%	376.5	378.2	393.3	6.5%	11.1%
Taxation	28.3	15.5	65.3	—	-100.0%	0.7%	—	—	—	—	—
Provisions	10.2	9.6	9.6	10.1	-0.4%	0.3%	10.5	10.6	11.0	3.0%	0.3%
Total equity and liabilities	3 280.4	3 825.6	4 295.9	3 464.6	1.8%	100.0%	3 396.0	3 411.3	3 547.8	0.8%	100.0%

Personnel information

Table 29.17 Agricultural Research Council personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026		Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of posts on approved establishment	Actual		Revised estimate			Medium-term expenditure estimate						2025/26 - 2028/29	2026/27 - 2028/29			
		2024/25			2025/26			2026/27		2027/28		2028/29					
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost			Unit cost		
Agricultural Research Council		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost				
Salary level	2 336	2 336	2 336	945.1	0.4	2 336	858.5	0.4	2 336	864.1	0.4	2 336	898.1	0.4	-1.3%	100.0%	
1 – 6	1 342	1 342	1 395	253.9	0.2	1 342	235.8	0.2	1 312	225.8	0.2	1 201	191.4	0.2	-4.9%	53.0%	
7 – 10	877	877	831	548.4	0.7	877	473.1	0.5	887	470.0	0.5	958	501.8	0.5	1.7%	40.0%	
11 – 12	83	83	87	99.3	1.1	83	91.4	1.1	94	98.6	1.0	132	132.2	1.0	15.2%	5.1%	
13 – 16	32	32	21	36.4	1.7	32	51.1	1.6	41	62.6	1.5	43	65.5	1.5	8.9%	1.8%	
17 – 22	2	2	2	7.1	3.6	2	7.1	3.6	2	7.1	3.6	2	7.2	3.6	-1.3%	0.1%	

1. Rand million.

National Agricultural Marketing Council

Selected performance indicators

Table 29.18 National Agricultural Marketing Council performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of trade probes produced per year	Market and economic research centre	A supportive and sustainable economic policy environment	4	4	4	4	4	4	4
Number of food and input cost reports produced per year	Market and economic research centre		–1	–1	–1	4	4	4	4
Number of market intelligence reports produced per year	Market and economic research centre		12	12	4	4	4	4	4
Number of grain supply and demand estimates reports produced per year	Market and economic research centre		12	12	12	12	12	12	12
Number of smallholder market access estimate reports produced per year	Market and economic research centre		12	12	4	4	4	4	4
Number of smallholder farmers linked to market opportunities per year	Agribusiness development		141	190	185	120	120	120	120

1. No historical data available.

Entity overview

The National Agricultural Marketing Council was established in terms of sections 3 and 4 of the Marketing of Agricultural Products Act (1996), as amended. The council is mandated to investigate the establishment, continuation, amendment or revocation of statutory measures affecting the marketing of agricultural products, and evaluate the desirability, necessity or efficiency of these statutory measures. It is also mandated to, if necessary, propose alternatives to the establishment, continuation, amendment or repeal of a statutory measure, and report to and advise the Minister of Agriculture accordingly.

Over the medium term, the council plans to coordinate the research and development of the agriculture and agro-processing master plan. Through its research publications, the council will continue to provide advice to policy-makers and stakeholders in the agriculture industry and directly affected groups. Policy advice is informed by the council's research outputs on food price and cost monitoring, commodity value chain and trade policy analysis, and the identification of market opportunities and models to link smallholder farmers to market opportunities.

The council's expenditure is expected to increase at an average annual rate of 3.7 per cent, from R51.8 million in 2025/26 to R57.9 million in 2028/29. The council derives the bulk of its revenue from departmental transfers, which account for an estimated 92.2 per cent (R154.8 million) of its total budget over the next 3 years. Revenue is expected to increase in line with expenditure.

Programmes/Objectives/Activities

Table 29.19 National Agricultural Marketing Council expenditure trends and estimates by programme/objective/activity

Table 25:15 National Agricultural Marketing Council expenditure trends and estimates by programme/objective/activity											
Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
										2025/26 - 2028/29	2026/27 - 2028/29
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	28.7	30.6	34.8	28.9	0.2%	58.4%	30.0	31.2	32.2	3.7%	55.7%
Market and economic research centre	12.7	11.2	10.5	12.7	-0.2%	22.3%	13.2	13.8	14.4	4.3%	24.7%
Statutory measures	3.1	3.5	3.5	3.5	4.6%	6.5%	3.7	3.8	3.6	0.9%	6.7%
Agricultural trusts	3.4	3.2	2.7	3.0	-4.1%	5.7%	3.1	3.2	3.4	4.4%	5.8%
Agribusiness development	3.7	3.6	3.9	3.7	0.3%	7.1%	3.9	4.1	4.2	4.4%	7.3%
Total	51.6	52.1	55.3	51.8	0.1%	100.0%	53.9	56.1	57.9	3.7%	100.0%

Statements of financial performance, cash flow and financial position

Table 29.20 National Agricultural Marketing Council statements of financial performance, cash flow and financial position

Statement of financial performance						Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome					Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	
Revenue												
Non-tax revenue	2.9	3.9	7.6	4.0	11.9%	8.6%	4.2	4.3	4.5	4.1%	7.8%	
Other non-tax revenue	2.9	3.9	7.6	4.0	11.9%	8.6%	4.2	4.3	4.5	4.1%	7.8%	
Transfers received	51.4	51.3	45.8	47.8	-2.4%	91.4%	49.7	51.7	53.3	3.7%	92.2%	
Total revenue	54.3	55.2	53.3	51.8	-1.5%	100.0%	53.9	56.1	57.9	3.7%	100.0%	
Expenses												
Current expenses	51.6	52.1	55.3	51.8	0.1%	100.0%	53.9	56.1	57.9	3.7%	100.0%	
Compensation of employees	38.0	35.8	36.4	36.9	-0.9%	69.8%	38.6	40.1	41.6	4.0%	71.7%	
Goods and services	13.0	15.3	18.1	14.0	2.5%	28.7%	14.5	15.0	15.4	3.1%	26.7%	
Depreciation	0.6	0.9	0.8	0.9	12.0%	1.5%	0.9	0.9	0.9	2.2%	1.6%	
Interest, dividends and rent on land	0.0	0.0	-	-	-100.0%	-	-	-	-	-	-	
Total expenses	51.6	52.1	55.3	51.8	0.1%	100.0%	53.9	56.1	57.9	3.7%	100.0%	
Surplus/(Deficit)	2.7	3.1	(2.0)	-	-100.0%		-	-	-	-		
Cash flow statement												
Cash flow from operating activities	(5.8)	1.8	(17.5)	(0.1)	-75.8%	100.0%	0.3	1.1	0.4	-264.9%	100.0%	
Receipts												
Non-tax receipts	2.2	3.2	6.5	3.2	13.5%	7.0%	3.4	3.5	3.7	5.1%	6.3%	
Sales of goods and services other than capital assets	-	0.7	2.4	-	-	1.4%	-	-	-	-	-	
Other tax receipts	2.2	2.6	4.2	3.2	13.5%	5.6%	3.4	3.5	3.7	5.1%	6.3%	
Transfers received	53.3	51.0	47.4	48.6	-3.0%	92.9%	50.5	52.5	54.1	3.7%	93.7%	
Financial transactions in assets and liabilities	-	0.0	-	-	-	-	-	-	-	-	-	
Total receipts	55.5	54.3	54.0	51.8	-2.3%	100.0%	53.9	56.1	57.9	3.7%	100.0%	
Payment												
Current payments	61.3	52.5	71.4	51.9	-5.4%	100.0%	53.7	55.0	57.5	3.5%	100.0%	
Compensation of employees	38.0	34.0	35.5	36.9	-0.9%	60.9%	38.6	40.1	41.5	4.0%	72.4%	
Goods and services	23.3	18.5	35.9	15.0	-13.7%	39.1%	15.1	14.9	15.9	2.1%	27.6%	
Total payments	61.3	52.5	71.4	51.9	-5.4%	100.0%	53.7	55.0	57.5	3.5%	100.0%	
Net cash flow from investing activities	(0.6)	(0.7)	(0.2)	(0.5)	-3.2%	100.0%	(0.5)	(0.5)	(0.5)	3.0%	100.0%	
Acquisition of property, plant, equipment and intangible assets	(0.6)	(0.6)	(0.2)	(0.5)	-3.2%	96.9%	(0.5)	(0.5)	(0.5)	3.0%	100.0%	
Acquisition of software and other intangible assets	-	(0.1)	-	-	-	4.6%	-	-	-	-	-	
Proceeds from the sale of property, plant, equipment and intangible assets	-	0.0	-	-	-	-1.4%	-	-	-	-	-	
Net cash flow from financing activities	(0.2)	(0.0)	-	-	-100.0%	100.0%	-	-	-	-	-	
Repayment of finance leases	(0.2)	(0.0)	-	-	-100.0%	96.1%	-	-	-	-	-	
Other flows from financing activities	(0.0)	-	-	-	-100.0%	3.9%	-	-	-	-	-	
Net increase/(decrease) in cash and cash equivalents	(6.5)	1.1	(17.7)	(0.6)	-55.2%	100.0%	(0.2)	0.5	(0.2)	-32.5%	100.0%	
Statement of financial position												
Carrying value of assets of which:	3.1	2.8	2.2	3.8	6.9%	7.1%	3.4	4.7	4.9	8.7%	9.2%	
Acquisition of assets	(0.6)	(0.6)	(0.2)	(0.5)	-3.2%	100.0%	(0.5)	(0.5)	(0.5)	3.0%	100.0%	
Inventory	0.1	0.1	0.1	0.1	-3.5%	0.2%	0.1	0.1	0.1	3.3%	0.1%	
Receivables and prepayments	1.1	4.2	1.2	3.5	47.1%	6.0%	3.4	3.5	3.7	1.6%	7.5%	
Cash and cash equivalents	40.5	41.6	23.9	39.2	-1.1%	86.8%	37.5	39.0	40.7	1.3%	83.2%	
Total assets	44.7	48.6	27.4	46.6	1.3%	100.0%	44.3	47.2	49.3	1.9%	100.0%	
Accumulated surplus/(deficit)	13.7	16.5	14.5	13.7	-	34.9%	13.7	15.4	16.0	5.4%	32.0%	
Finance lease	0.0	-	-	0.2	72.1%	0.1%	0.2	0.2	0.2	2.3%	0.4%	
Deferred income	26.7	24.5	8.8	27.3	0.8%	52.3%	24.8	25.8	26.9	-0.5%	55.1%	
Trade and other payables	0.7	3.9	0.6	1.8	38.2%	4.1%	2.0	2.1	2.1	6.5%	4.4%	
Provisions	3.6	3.7	3.5	3.5	-0.6%	8.6%	3.6	3.8	4.0	3.8%	8.1%	
Total equity and liabilities	44.7	48.6	27.4	46.6	1.3%	100.0%	44.3	47.2	49.3	1.9%	100.0%	

Personnel information

Table 29.21 National Agricultural Marketing Council personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved posts on establishment																		
		Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29		
National Agricultural Marketing Council			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	36.4	0.8	48	36.9	0.8	48	38.6	0.8	48	40.1	0.8	48	41.6	0.9	–	100.0%
1 – 6	2	2	2	2.8	1.4	2	2.7	1.3	2	2.8	1.4	2	2.9	1.5	2	3.1	1.5	–	4.2%
7 – 10	23	23	23	10.9	0.5	23	11.2	0.5	23	11.7	0.5	23	12.2	0.5	23	12.4	0.5	–	47.9%
11 – 12	7	7	7	4.2	0.6	7	4.1	0.6	7	4.3	0.6	7	4.5	0.6	7	4.7	0.7	–	14.6%
13 – 16	16	16	16	18.4	1.2	16	18.9	1.2	16	19.7	1.2	16	20.5	1.3	16	21.4	1.3	–	33.3%

1. Rand million.

Onderstepoort Biological Products

Selected performance indicators

Table 29.22 Onderstepoort Biological Products performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets			
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	
Number of new distribution channels opened per year	Improved customer services	Improved education outcomes and skills	11	11	6	6	10	4	4	
Percentage of quarterly sales target that is in distribution per year	Improved product availability	An enabling environment for investment and improved competitiveness through structural reforms	– ¹	– ¹	– ¹	30%	30%	30%	30%	
Number of product dossiers submitted to international markets per year	Improved product availability		2	9	6	6	6	6	6	

1. No historical data available.

Entity overview

Onderstepoort Biological Products was established as a public company in terms of the Onderstepoort Biological Products Incorporation Act (1999), with government as its sole shareholder. The company's mandate is to prevent and control animal diseases that affect food security, human health and livelihoods; continue to develop, manufacture and commercialise animal vaccines; and ensure food security through the promotion of animal health. Over the medium term, the company will continue to focus on developing and manufacturing vaccines and other related products to prevent and control animal diseases, and maintain a reserve stock of vaccines to be used in the event of an outbreak of animal diseases.

To this end, an estimated R580.1 million is set aside over the medium term to develop and produce new vaccines and improve product availability. In conjunction with this, the company plans to open 18 new distribution points over the medium term. To improve customer service, the company will aim to implement an updated marketing strategy that is expected to ensure sustained customer loyalty to its vaccine brands and increase customer satisfaction by 10 per cent per year over the medium term. To achieve these targets, R119.5 million is allocated over the next 3 years.

Expenditure is expected to increase at an average annual rate of 6.5 per cent, from R329.4 million in 2025/26 to R397.7 million in 2028/29. Expenditure on goods and services is expected to account for an estimated 66.6 per cent (R759.2 million) of the company's budget over the next 3 years. The company's primary revenue stream is the sale and supply of livestock vaccines. Revenue is projected to increase at an average annual rate of 14.9 per cent, R339.4 million in 2025/26 to R514.9 million in 2028/29. This substantial increase is mainly due to an expected increase in sales of vaccines in the export market because of improved production and marketing, and greater access to vaccines by smallholder farmers.

Programmes/Objectives/Activities

Table 29.23 Onderstepoort Biological Products expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Capable, ethical and developmental organisation	19.1	31.0	30.8	42.4	30.4%	11.8%	45.3	48.3	50.7	6.1%	12.7%
Improved customer services	14.8	27.7	29.1	35.1	33.3%	10.2%	37.5	40.0	42.0	6.1%	10.5%
Improved product availability	148.0	138.1	122.1	163.7	3.4%	54.9%	179.8	198.7	201.6	7.2%	50.9%
Sustainable financial growth	49.5	48.2	54.6	71.0	12.7%	21.4%	75.7	80.9	83.5	5.6%	21.1%
Improved infrastructure and facilities	–	–	–	17.1	–	1.6%	18.0	18.9	19.8	5.0%	5.0%
Total	231.5	245.0	236.6	329.4	12.5%	100.0%	356.2	386.7	397.7	6.5%	100.0%

Statements of financial performance, cash flow and financial position

Table 29.24 Onderstepoort Biological Products statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Revenue											
Non-tax revenue	258.9	282.2	220.8	339.4	9.4%	100.0%	388.0	490.4	514.9	14.9%	100.0%
Sale of goods and services other than capital assets	200.9	231.6	186.4	302.4	14.6%	83.7%	348.3	446.4	465.1	15.4%	90.4%
Other non-tax revenue	58.0	50.6	34.4	37.0	-13.9%	16.3%	39.7	44.0	49.8	10.4%	9.6%
Total revenue	258.9	282.2	220.8	339.4	9.4%	100.0%	388.0	490.4	514.9	14.9%	100.0%
Expenses											
Current expenses	220.4	217.3	231.5	329.4	14.3%	95.8%	356.2	386.7	397.7	6.5%	100.0%
Compensation of employees	87.2	55.6	60.6	100.8	4.9%	29.2%	106.8	97.1	95.7	-1.7%	26.3%
Goods and services	121.3	157.3	164.4	203.0	18.7%	62.0%	222.4	262.2	274.5	10.6%	66.6%
Depreciation	11.9	4.4	6.4	25.6	28.9%	4.6%	27.0	27.5	27.5	2.4%	7.2%
Transfers and subsidies	11.1	27.7	5.1	–	-100.0%	4.2%	–	–	–	–	–
Total expenses	231.5	245.0	236.6	329.4	12.5%	100.0%	356.2	386.7	397.7	6.5%	100.0%
Surplus/(Deficit)	27.4	37.3	(15.8)	10.1	-28.3%		31.7	103.6	117.2	126.4%	
Cash flow statement											
Cash flow from operating activities	109.1	80.9	(73.3)	33.7	-32.4%	100.0%	33.8	58.5	68.1	26.4%	100.0%
Receipts											
Non-tax receipts	335.1	213.4	175.8	333.7	-0.1%	93.5%	386.6	497.5	671.3	26.2%	100.0%
Sales of goods and services other than capital assets	314.6	189.6	140.9	319.4	0.5%	85.2%	371.8	479.3	648.4	26.6%	96.4%
Other tax receipts	20.5	23.8	34.9	14.3	-11.3%	8.3%	14.8	18.2	22.9	17.0%	3.6%
Transfers received	–	42.8	30.5	–	–	6.5%	–	–	–	–	–
Total receipts	335.1	256.2	206.4	333.7	-0.1%	100.0%	386.6	497.5	671.3	26.2%	100.0%
Payment											
Current payments	226.0	158.5	246.3	300.0	9.9%	94.9%	352.8	439.0	603.2	26.2%	100.0%
Compensation of employees	87.2	55.6	60.6	100.8	4.9%	31.0%	106.8	97.1	95.7	-1.7%	21.5%
Goods and services	138.8	95.7	185.6	199.2	12.8%	63.1%	245.9	341.9	507.5	36.6%	78.5%
Interest and rent on land	–	7.2	0.0	–	–	0.7%	–	–	–	–	–
Transfers and subsidies	–	16.7	33.4	–	–	5.1%	–	–	–	–	–
Total payments	226.0	175.3	279.6	300.0	9.9%	100.0%	352.8	439.0	603.2	26.2%	100.0%
Net cash flow from investing activities	(44.4)	(12.6)	(49.7)	(200.0)	65.2%	100.0%	(27.4)	(10.0)	–	-100.0%	100.0%
Acquisition of property, plant, equipment and intangible assets	(44.4)	(12.6)	(49.7)	(200.0)	65.2%	100.0%	(27.4)	(10.0)	–	-100.0%	100.0%
Net cash flow from financing activities	(0.1)	(0.2)	(0.3)	–	-100.0%	100.0%	–	–	–	–	–
Borrowing activities	–	(0.2)	(0.3)	–	–	76.9%	–	–	–	–	–
Repayment of finance leases	(0.1)	–	–	–	-100.0%	22.1%	–	–	–	–	–
Other flows from financing activities	(0.0)	–	–	–	-100.0%	1.0%	–	–	–	–	–
Net increase/(decrease) in cash and cash equivalents	64.6	68.2	(123.2)	(166.3)	-237.1%	100.0%	6.4	48.5	68.1	-174.2%	100.0%

Table 29.24 Onderstepoort Biological Products statements of financial performance, cash flow and financial position (continued)

Statement of financial position				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	388.6	411.2	441.5	560.0	13.0%	51.3%	560.5	543.1	515.6	-2.7%	60.3%
of which:											
Acquisition of assets	(44.4)	(12.6)	(49.7)	(200.0)	65.2%	100.0%	(27.4)	(10.0)	–	-100.0%	100.0%
Inventory	52.1	44.9	46.0	59.9	4.8%	5.8%	62.9	66.0	69.3	5.0%	7.4%
Receivables and prepayments	31.1	28.3	29.4	15.4	-20.8%	3.0%	16.2	24.1	32.0	27.5%	2.7%
Cash and cash equivalents	373.4	458.5	339.2	204.5	-18.2%	39.2%	210.8	259.3	327.4	17.0%	29.7%
Taxation	21.7	–	3.9	–	-100.0%	0.7%	–	–	–	–	–
Total assets	866.9	942.9	860.0	839.8	-1.0%	100.0%	850.4	892.5	944.3	4.0%	100.0%
Accumulated surplus/(deficit)	320.6	377.2	361.4	390.9	6.8%	41.3%	422.6	526.2	643.4	18.1%	59.3%
Capital and reserves	0.0	0.0	0.0	0.0	–	–	0.0	0.0	0.0	–	–
Capital reserve fund	448.2	438.8	427.7	390.5	-4.5%	48.6%	345.6	260.5	171.4	-24.0%	28.9%
Finance lease	–	0.3	–	–	–	–	–	–	–	–	–
Deferred income	9.0	7.8	5.3	15.9	21.1%	1.1%	15.9	15.9	15.9	–	1.8%
Trade and other payables	82.7	89.7	56.2	42.6	-19.9%	7.7%	66.3	89.9	113.6	38.7%	10.0%
Taxation	6.4	27.7	9.0	–	-100.0%	1.2%	–	–	–	–	–
Provisions	–	1.4	0.4	–	–	0.1%	–	–	–	–	–
Total equity and liabilities	866.9	942.9	860.0	839.8	-1.0%	100.0%	850.4	892.5	944.3	4.0%	100.0%

Personnel information

Table 29.25 Onderstepoort Biological Products personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of posts on approved establishment																		
		Actual			Revised estimate			Medium-term expenditure estimate											
			2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29
Onderstepoort Biological Products			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	226	226	116	60.6	0.5	226	100.8	0.4	226	106.8	0.5	192	97.1	0.5	179	95.7	0.5	-7.4%	100.0%
1 – 6	105	105	53	11.8	0.2	105	20.9	0.2	105	22.2	0.2	89	19.9	0.2	83	19.5	0.2	-7.5%	46.4%
7 – 10	97	97	49	27.3	0.6	97	48.4	0.5	97	51.4	0.5	82	46.2	0.6	77	45.2	0.6	-7.5%	42.8%
11 – 12	15	15	8	9.0	1.2	15	15.9	1.1	15	16.9	1.1	13	15.1	1.2	12	14.9	1.3	-7.5%	6.6%
13 – 16	8	8	5	8.6	1.7	8	12.0	1.5	8	12.8	1.6	7	12.1	1.7	7	12.1	1.8	-5.5%	3.7%
17 – 22	1	1	1	3.9	3.9	1	3.5	3.5	1	3.6	3.6	1	3.8	3.8	1	4.0	4.0	-0.0%	0.5%

1. Rand million.

Perishable Products Export Control Board

Selected performance indicators

Table 29.26 Perishable Products Export Control Board performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of customers onboarded on the board's Intelex platform per year	Administration	An ethical, capable and professional public service	–1	–1	–1	17	17	19	25
Number of food safety audits conducted per year	Food safety		1 036	1 000	1 209	1 200	1 220	1 250	1 300
Number of students graduated through the agri-export technologist learnership programme per year	Transformation and development services	Skills for the economy	52	48	53	50	50	50	50
Number of smallholder farmers trained in business skills per year	Transformation and development services		–1	–1	–1	–1	25	30	35

1. No historical data available.

Entity overview

The Perishable Products Export Control Board is an independent service provider of quality assurance, food safety and cold chain management services for producers and exporters of perishable food products, as mandated by the Perishable Products Export Control Act (1983). The board also derives its mandate from the Agricultural Products Standards Act (1990), which requires it to monitor the minimum quality standards of perishable exports as required by government and bilateral agreements with importing countries.

Over the medium term, the board will continue to focus on providing relevant and timely export and shipping information, and market trends to enhance the competitiveness of the industry. This will be done through the electronic certification platform and conducting 3 770 food safety audits over the MTEF period. Spending on food safety audits is within the food safety programme, which is allocated R182.5 million over the medium term.

Expenditure is expected to increase at an average annual rate of 4.5 per cent, from R780.5 million in 2025/26 to R889.9 million in 2028/29. As the board's work is labour-intensive, compensation of employees accounts for an estimated 65 per cent (R1.7 billion) of total expenditure over the medium term. The board generates revenue by charging levies and tariffs to farmers on the export of perishable products, and fees for inspection, laboratory and export certification services. Total revenue is projected to amount to R2.5 billion over the medium term, increasing from R780.5 million in 2025/26 to R903.5 million in 2028/29, at an annual average rate of 5 per cent.

Programmes/Objectives/Activities

Table 29.27 Perishable Products Export Control Board expenditure trends and estimates by programme/objective/activity

					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
										2025/26 - 2028/29	2026/27 - 2028/29
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29		
Administration	162.6	179.5	180.7	210.2	8.9%	27.7%	220.7	231.7	243.3	5.0%	27.3%
Statutory operations	386.4	406.3	421.0	502.1	9.1%	64.8%	514.9	540.6	567.7	4.2%	63.8%
Food safety	28.8	35.7	40.8	55.1	24.2%	6.1%	57.9	60.8	63.8	5.0%	7.2%
Transformation and development services	6.4	8.0	10.4	13.1	27.1%	1.4%	13.8	14.4	15.2	5.0%	1.7%
Total	584.1	629.5	653.0	780.5	10.1%	100.0%	807.2	847.6	889.9	4.5%	100.0%

Statements of financial performance, cash flow and financial position

Table 29.28 Perishable Products Export Control Board statements of financial performance, cash flow and financial position

Statement of financial performance											
Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	596.5	627.9	633.7	780.5	9.4%	100.0%	819.5	860.4	903.5	5.0%	100.0%
Sale of goods and services other than capital assets	576.8	609.3	618.4	770.5	10.1%	97.6%	809.0	849.5	891.9	5.0%	98.7%
Other non-tax revenue	19.7	18.6	15.3	10.0	-20.3%	2.4%	10.5	11.0	11.5	5.0%	1.3%
Total revenue	596.5	627.9	633.7	780.5	9.4%	100.0%	819.5	860.4	903.5	5.0%	100.0%
Expenses											
Current expenses	584.1	629.5	653.0	780.5	10.1%	100.0%	807.2	847.6	889.9	4.5%	100.0%
Compensation of employees	403.0	426.1	459.1	499.6	7.4%	67.5%	524.6	550.9	578.4	5.0%	65.0%
Goods and services	177.0	195.5	193.9	280.8	16.6%	32.0%	282.6	296.7	311.5	3.5%	35.0%
Depreciation	4.1	7.9	—	—	-100.0%	0.5%	—	—	—	—	—
Total expenses	584.1	629.5	653.0	780.5	10.1%	100.0%	807.2	847.6	889.9	4.5%	100.0%
Surplus/(Deficit)	12.5	(1.6)	(19.3)	—	-100.0%	—	12.3	12.9	13.5	—	—

Table 29.28 Perishable Products Export Control Board statements of financial performance, cash flow and financial position (continued)

Cash flow statement				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Cash flow from operating activities	10.3	(86.6)	66.8	11.7	4.2%	100.0%	(19.7)	(20.7)	(21.8)	-223.1%	100.0%
Receipts											
Non-tax receipts	596.5	528.5	724.5	777.2	9.2%	99.7%	787.5	826.8	868.2	3.8%	100.0%
Sales of goods and services other than capital assets	585.7	518.3	717.0	770.5	9.6%	98.4%	787.5	826.8	868.2	4.1%	100.0%
Other sales	8.9	8.4	—	—	-100.0%	0.7%	—	—	—	—	—
Other tax receipts	10.8	10.2	7.5	6.7	-14.8%	1.3%	—	—	—	-100.0%	—
Financial transactions in assets and liabilities	3.9	—	—	3.3	-5.6%	0.3%	—	—	—	-100.0%	—
Total receipts	600.4	528.5	724.5	780.5	9.1%	100.0%	787.5	826.8	868.2	3.6%	100.0%
Payment											
Current payments	590.1	615.1	657.7	768.8	9.2%	100.0%	807.2	847.6	889.9	5.0%	100.0%
Compensation of employees	403.0	460.9	458.8	503.2	7.7%	69.4%	528.3	554.7	582.5	5.0%	65.5%
Goods and services	187.1	154.2	198.9	265.6	12.4%	30.6%	278.9	292.8	307.5	5.0%	34.5%
Total payments	590.1	615.1	657.7	768.8	9.2%	100.0%	807.2	847.6	889.9	5.0%	100.0%
Net cash flow from investing activities	102.8	(7.1)	(11.0)	—	-100.0%	100.0%	—	—	—	—	—
Acquisition of property, plant, equipment and intangible assets	(7.0)	(7.1)	(11.0)	—	-100.0%	-29.7%	—	—	—	—	—
Other flows from investing activities	109.9	—	—	—	-100.0%	129.7%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	113.2	(93.6)	55.8	11.7	-53.1%	100.0%	(19.7)	(20.7)	(21.8)	-223.1%	100.0%
Statement of financial position											
Carrying value of assets of which:	49.1	50.2	48.0	50.4	0.9%	18.8%	52.9	55.6	51.3	0.6%	19.1%
Acquisition of assets	(7.0)	(7.1)	(11.0)	—	-100.0%	100.0%	—	—	—	—	—
Receivables and prepayments	72.0	171.4	81.5	84.7	5.5%	38.9%	88.9	93.3	98.0	5.0%	33.4%
Cash and cash equivalents	152.5	58.9	114.7	120.4	-7.6%	42.4%	126.4	132.8	139.4	5.0%	47.5%
Total assets	273.6	280.5	244.2	255.5	-2.3%	100.0%	268.2	281.7	288.7	4.2%	100.0%
Accumulated surplus/(deficit)	132.0	184.7	165.4	173.5	9.5%	62.2%	182.9	192.7	196.0	4.2%	68.2%
Capital and reserves	70.7	19.1	14.2	14.2	-41.4%	11.2%	14.2	14.2	14.2	—	5.1%
Trade and other payables	48.7	74.8	62.8	65.9	10.6%	23.9%	69.2	72.6	76.3	5.0%	26.0%
Provisions	0.6	1.5	1.8	1.9	47.3%	0.5%	2.0	2.1	2.2	5.0%	0.7%
Derivatives financial instruments	21.7	0.4	—	—	-100.0%	2.1%	—	—	—	—	—
Total equity and liabilities	273.6	280.5	244.2	255.5	-2.3%	100.0%	268.2	281.7	288.7	4.2%	100.0%

Personnel information

Table 29.29 Perishable Products Export Control Board personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved posts on establishment	Actual		Revised estimate			Medium-term expenditure estimate												
		2024/25			2025/26			2026/27			2027/28			2028/29					2025/26 - 2028/29
Perishable Products Export Control Board			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	1 331	1 331	1 331	459.1	0.3	1 331	499.6	0.4	1 331	524.6	0.4	1 331	550.9	0.4	1 331	578.4	0.4	–	100.0%
1 – 6	664	664	664	62.1	0.1	664	72.3	0.1	664	71.6	0.1	664	70.6	0.1	664	74.2	0.1	–	49.9%
7 – 10	569	569	569	283.3	0.5	569	306.9	0.5	569	325.3	0.6	569	344.8	0.6	569	362.1	0.6	–	42.7%
11 – 12	71	71	71	68.7	1.0	71	72.8	1.0	71	77.2	1.1	71	81.8	1.2	71	85.9	1.2	–	5.3%
13 – 16	24	24	24	35.7	1.5	24	37.8	1.6	24	40.1	1.7	24	42.5	1.8	24	44.6	1.9	–	1.8%
17 – 22	3	3	3	9.3	3.1	3	9.8	3.3	3	10.4	3.5	3	11.1	3.7	3	11.6	3.9	–	0.2%

1. Rand million.

Communications and Digital Technologies

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	270.7	4.6	4.7	280.0	291.5	286.2
ICT Transformation, Global Partnerships and State-Owned Enterprises Governance	63.1	45.5	0.1	108.7	112.7	115.0
Media and Content	50.6	346.2	0.0	396.9	408.1	412.7
Digital Communication, Access and Services	48.5	1 248.2	0.6	1 297.3	1 349.6	1 399.1
Digital Infrastructure and Technologies	298.6	—	0.5	299.1	312.3	336.0
Digital Society and Economy	60.6	105.4	0.9	166.9	175.0	182.5
Total expenditure estimates	792.3	1 749.9	6.8	2 549.0	2 649.2	2 731.5
Executive authority	Minister of Communications and Digital Technologies					
Accounting officer	Director-General of Communications and Digital Technologies					
Website	www.dcdt.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

Create an enabling environment for inclusive growth in the ICT sector by developing policies and legislation that promote infrastructure investment and socioeconomic development.

Mandate

In an effort to achieve digital inclusion and economic growth, the Department of Communications and Digital Technologies is mandated to enable South Africa's digital transformation by creating an enabling policy and regulatory environment. This is done through the implementation of the 2016 National Integrated ICT Policy White Paper, which provides for the participation of multiple stakeholders for inclusive digital transformation; interventions to reinforce competition and facilitate innovation across the value chain; measures to address issues presented by ICT convergence; and the establishment of a new national postal policy framework. The department's work supports access to information and services to narrow the digital divide by tackling supply-side challenges, including infrastructure rollout; and demand-side considerations to facilitate inclusivity. Key among the legislation from which the department derives its mandate these are the:

- Films and Publications Act (1996), as amended, which provides for the classification of certain films and publications, and establishes the Films and Publications Board and appeals tribunal
- Postal Services Act (1998), as amended, which makes provision for the regulation of postal services
- Broadcasting Act (1999), as amended, which establishes broadcasting policy in South Africa
- Independent Communications Authority of South Africa Act (2000), which establishes the regulator in the sector
- Electronic Communications Act (2005), as amended, which provides the legal framework for convergence in the broadcasting signal distribution and telecommunications sectors. It also allows for the granting of new licences and social obligations; the control of the radio frequency spectrum; and the regulation of electronic communication network services, electronic communication services and broadcasting services.

Selected performance indicators

Table 30.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of approved country position papers to support the digital economy per year	ICT Transformation, Global Partnerships and State-owned Enterprises Governance	An enabling environment for investment and improved competitiveness through structural reforms	3	2	3	4	3	3	3
Number of quarterly state-owned entity performance reports analysed per year	Digital Communication, Access and Services		12	12	12	12	12	12	12
	Media and Content		8	8	8	8	8	8	8
	Digital Society and Economy		8	8	8	8	8	8	8
Number of identified connected government institutions maintained as part of phase 1 of the national broadband plan per year	Digital Infrastructure and Technologies		970	970	970	970	948	948	948

Expenditure overview

Over the medium term, the department will focus on coordinating the maintenance of broadband internet access in underserved areas through the South Africa Connect project, and developing policies and legislation that promote media access, infrastructure investment and socioeconomic development.

Transfers and subsidies to the department's entities and international membership fees account for an estimated 68.6 per cent (R5.4 billion) of its planned spending over the medium term. Of this amount, R1.9 billion is allocated to the South African Post Office for universal service obligations to provide postal services in underserved areas, R1.6 billion is allocated to the Independent Communications Authority of South Africa for regulating the ICT and postal sectors, and R728.8 million is allocated to the South African Broadcasting Corporation for subsidies for its public broadcasting mandate, programme productions, and its Channel Africa international service.

To strengthen its capacity to support the development of responsive policies towards an inclusive digital society that fosters socioeconomic growth, the department plans to fill vacant posts and implement targeted succession planning, retention and development programmes. As a result, spending on compensation of employees is set to increase at an average annual rate of 9.1 per cent, from R287.9 million in 2025/26 to R374 million in 2028/29, in line with the projected increase in the number of personnel from 307 to 338 over the same period. Spending on goods and services accounts for an estimated 17.4 per cent (R1.4 billion) of total spending over the medium term, mostly for computer services for the maintenance of 948 government sites for phase 1 of the South Africa Connect project (R719 million), as well as travel and subsistence, consultants and operating leases for office accommodation.

A decrease of 14.9 per cent (R1.7 billion) in the department's baseline over the MTEF period is due to higher spending in 2025/26 as a result of R1 billion that was rolled over for phase 2 of the South Africa Connect project; and one-off allocations to Sentech amounting to R889 million for dual illumination, which is the cost of operating both digital and analogue systems due to the delay in switching off the analogue broadcasting signal (R189 million); and assistance with broadcast transmission costs (R700 million).

Maintaining broadband in underserved areas

The department will continue to implement the South Africa Connect project in underserved areas, supported by relevant state-owned entities such as Broadband Infraco, Sentech and the State Information Technology Agency. This is expected to result in 948 government facilities continuing to be provided with connectivity annually as part of phase 1 of the South Africa Connect project. For this purpose, R888.8 million is set aside over the MTEF period in the *Broadband* subprogramme in the *Digital Infrastructure and Technologies* programme.

Phase 2 of the project, which provided affordable internet to underserved areas by connecting government facilities, and providing coverage to households through deploying community Wi-Fi hotspots, comes to an end

after connecting 6 343 government facilities, and creating 32 055 Wi-Fi community hotspots providing coverage to an estimated 5.6 million households.

Enabling digital transformation and inclusion

The department aims to enable digital transformation and inclusion by revising the South African Broadcasting Corporation Bill to address the corporation's funding model, ensure the public broadcaster remains financially sustainable and independent, and ensure that it adapts technologically to serve the interests of all South Africans in a multiplatform digital environment. The department also plans to develop a white paper on audio and audiovisual media services and online safety, followed by drafting and introducing the Audio and Audiovisual Media Services and Online Safety Bill into Parliament and subsequent implementation of the act in 2028/29. This is expected to modernise the regulatory framework for content services, address the convergence between broadcasting and digital media, and strengthen the mechanisms for protecting users, especially children, from harmful content. In addition, the department plans to develop a strategy on misinformation and disinformation, which is expected to outline policy and institutional measures to counter the spread of misinformation and disinformation, promote media literacy and enhance collaboration with digital platforms, academia and civil society. Spending for these activities is in the *Media and Content* programme's allocation of R1.2 billion over the medium term.

In enabling the creation of a digitally transformed economy and society, the department plans to implement the digital transformation roadmap implementation plan to coordinate national initiatives that promote digital adoption, innovation and inclusivity across economic sectors. The department also plans to develop a national artificial intelligence policy and implementation plan to support innovation and protect citizens' rights. Spending for these activities is within the *Digital Society and Economy* programme's allocation of R524.4 million over the medium term.

Expenditure trends and estimates

Table 30.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. ICT Transformation, Global Partnerships and State-Owned Enterprises Governance											
3. Media and Content											
4. Digital Communication, Access and Services											
5. Digital Infrastructure and Technologies											
6. Digital Society and Economy											
Programme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Programme 1	225.8	249.5	262.2	266.5	5.7%	6.3%	280.0	291.5	286.2	2.4%	10.8%
Programme 2	98.6	108.3	92.1	144.7	13.6%	2.8%	108.7	112.7	115.0	-7.4%	4.2%
Programme 3	342.8	384.7	332.6	358.9	1.5%	8.9%	396.9	408.1	412.7	4.8%	15.4%
Programme 4	3 886.0	1 182.5	1 335.8	1 341.8	-29.8%	48.9%	1 297.3	1 349.6	1 399.1	1.4%	51.0%
Programme 5	533.3	1 213.9	755.2	2 175.2	59.8%	29.5%	299.1	312.3	336.0	-46.3%	11.9%
Programme 6	134.8	140.8	137.3	152.3	4.2%	3.6%	166.9	175.0	182.5	6.2%	6.6%
Subtotal	5 221.3	3 279.7	2 915.2	4 439.4	-5.3%	100.0%	2 549.0	2 649.2	2 731.5	-14.9%	100.0%
Total	5 221.3	3 279.7	2 915.2	4 439.4	-5.3%	100.0%	2 549.0	2 649.2	2 731.5	-14.9%	100.0%
Change to 2025 Budget estimate				—			(8.1)	(23.6)	(61.3)		

Table 30.2 Vote expenditure trends by programme and economic classification¹ (continued)

Economic classification						Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation	Average growth rate (%)		Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	838.1	1 603.7	1 149.5	1 752.6	27.9%	33.7%	792.3	824.4	850.6	-21.4%	31.1%
Compensation of employees	265.0	270.7	273.2	287.9	2.8%	6.9%	347.1	362.8	374.0	9.1%	13.7%
Goods and services ¹	573.1	1 333.1	876.3	1 464.8	36.7%	26.8%	445.2	461.6	476.5	-31.2%	17.4%
of which:											
Computer services	222.2	1 170.2	722.2	1 256.8	78.2%	21.3%	245.6	263.7	275.9	-39.7%	9.9%
Consultants: Business and advisory services	217.5	3.8	7.3	19.4	-55.3%	1.6%	55.2	33.7	25.0	8.8%	1.4%
Operating leases	27.7	29.8	29.3	33.2	6.2%	0.8%	32.0	33.5	34.2	1.0%	1.3%
Property payments	16.0	14.4	16.6	14.7	-2.8%	0.4%	17.2	18.4	18.6	8.3%	0.7%
Travel and subsistence	54.8	61.6	44.8	52.0	-1.7%	1.3%	46.9	53.1	55.9	2.5%	2.0%
Venues and facilities	3.9	6.4	4.5	34.9	107.6%	0.3%	4.4	6.7	8.5	-37.4%	0.2%
Transfers and subsidies ¹	1 960.5	1 663.4	1 761.5	2 673.5	10.9%	50.8%	1 749.9	1 816.4	1 872.8	-11.2%	68.6%
Provinces and municipalities	0.0	0.0	0.0	0.0	6.8%	0.0%	0.0	0.0	0.0	3.5%	0.0%
Departmental agencies and accounts	1 186.6	823.2	804.8	937.5	-7.6%	23.7%	870.1	904.9	933.0	-0.2%	34.2%
Foreign governments and international organisations	35.4	41.1	40.8	46.8	9.7%	1.0%	45.5	47.3	48.8	1.4%	1.8%
Public corporations and private enterprises	735.4	790.9	908.9	1 687.3	31.9%	26.0%	829.7	862.8	889.6	-19.2%	32.6%
Households	3.1	8.1	6.9	2.0	-13.5%	0.1%	4.6	1.4	1.4	-10.3%	0.1%
Payments for capital assets	9.9	5.6	2.3	13.2	10.2%	0.2%	6.8	8.4	8.1	-15.1%	0.3%
Machinery and equipment	8.3	4.6	2.3	11.4	11.5%	0.2%	6.8	8.4	7.2	-14.4%	0.3%
Software and other intangible assets	1.6	1.0	–	1.8	3.0%	0.0%	–	–	0.9	-20.2%	0.0%
Payments for financial assets	2 412.9	7.0	1.9	–	-100.0%	15.3%	–	–	–	0.0%	0.0%
Total	5 221.3	3 279.7	2 915.2	4 439.4	-5.3%	100.0%	2 549.0	2 649.2	2 731.5	-14.9%	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 30.3 Vote transfers and subsidies trends and estimates

				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome							Medium-term expenditure estimate				
R thousand	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	2 390	2 226	6 862	1 794	-9.1%	0.2%	4 600	1 387	1 429	-7.3%	0.1%
Employee social benefits	1 442	1 858	6 501	1 794	7.6%	0.1%	1 300	1 387	1 429	-7.3%	0.1%
Households	948	368	361	—	-100.0%	—	—	—	—	—	—
Early retirement and voluntary exit programmes	—	—	—	—	—	—	3 300	—	—	—	0.1%
Other transfers to households											
Current	664	5 918	77	184	-34.8%	0.1%	—	—	—	-100.0%	—
Employee social benefits	40	120	59	178	64.5%	—	—	—	—	-100.0%	—
Claims against the state	239	130	—	—	-100.0%	—	—	—	—	—	—
Households	385	5 668	18	6	-75.0%	0.1%	—	—	—	-100.0%	—
Provinces and municipalities											
Provincial agencies and funds											
Current	23	25	23	28	6.8%	—	29	30	31	3.5%	0.0%
Vehicle licences	23	25	23	28	6.8%	—	29	30	31	3.5%	0.0%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	1 186 638	823 193	804 843	937 480	-7.6%	46.6%	870 141	904 867	932 990	-0.2%	49.8%
Film and Publication Board	102 870	103 860	103 098	107 717	1.5%	5.2%	112 070	116 543	120 165	3.7%	6.4%
Independent Communications Authority of South Africa	769 431	473 947	470 470	588 128	-8.6%	28.6%	506 671	526 891	543 267	-2.6%	29.0%
Universal Service and Access Agency of South Africa	86 033	82 655	81 685	85 344	-0.3%	4.2%	88 793	92 337	95 206	3.7%	5.1%
Universal Service and Access Fund	66 777	64 303	52 629	54 987	-6.3%	3.0%	57 209	59 492	61 341	3.7%	3.3%
Universal Service and Access Fund: Broadcasting digital migration	59 406	—	—	—	-100.0%	0.7%	—	—	—	—	—
National Electronic Media Institute of South Africa	102 121	98 428	96 961	101 304	-0.3%	4.9%	105 398	109 604	113 011	3.7%	6.0%

Table 30.3 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 (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R thousand											
Public corporations and private enterprises											
Other transfers to public corporations											
Current	216 082	266 636	211 060	925 934	62.4%	20.1%	234 169	243 513	251 081	-35.3%	13.4%
South African Broadcasting Corporation: 2024 elections coverage	—	35 000	—	—	—	0.4%	—	—	—	—	—
South African Broadcasting Corporation: Channel Africa	66 581	67 368	56 314	64 256	-1.2%	3.2%	65 957	68 589	70 720	3.2%	3.8%
South African Broadcasting Corporation: Programme productions	15 680	15 865	—	13 856	-4.0%	0.6%	14 416	14 991	15 457	3.7%	0.8%
South African Broadcasting Corporation: Public broadcaster	133 821	148 403	—	147 822	3.4%	5.3%	153 796	159 933	164 904	3.7%	8.8%
South African Broadcasting Corporation: Signal and distribution services	—	—	154 746	—	—	1.9%	—	—	—	—	—
Sentech: Operations	—	—	—	700 000	—	8.7%	—	—	—	-100.0%	—
Capital	—	—	—	189 000	—	2.3%	—	—	—	-100.0%	—
Sentech: Dual illumination costs related to the digital migration project	—	—	—	189 000	—	2.3%	—	—	—	-100.0%	—
Subsidies on products and production											
Current	519 273	524 270	697 815	572 357	3.3%	28.7%	595 488	619 252	638 498	3.7%	34.1%
South African Post Office	519 273	524 270	697 815	572 357	3.3%	28.7%	595 488	619 252	638 498	3.7%	34.1%
Foreign governments and international organisations											
Current	35 406	41 116	40 820	46 771	9.7%	2.0%	45 517	47 333	48 805	1.4%	2.6%
Organisation for Economic Cooperation and Development	218	232	280	290	10.0%	—	729	758	782	39.2%	0.0%
African Telecommunications Union	1 281	1 326	1 408	2 847	30.5%	0.1%	2 073	2 156	2 223	-7.9%	0.1%
DONA Foundation	1 240	1 568	1 576	1 700	11.1%	0.1%	2 113	2 197	2 266	10.1%	0.1%
International Telecommunication Union	22 218	26 587	26 204	30 307	10.9%	1.3%	30 380	31 593	32 575	2.4%	1.7%
Pan African Postal Union	2 123	1 403	1 412	1 527	-10.4%	0.1%	1 589	1 652	1 703	3.7%	0.1%
Smart Africa Alliance	794	913	957	1 000	8.0%	—	—	—	—	-100.0%	—
Universal Postal Union	7 532	9 087	8 983	9 100	6.5%	0.4%	8 633	8 977	9 256	0.6%	0.5%
Total	1 960 476	1 663 384	1 761 500	2 673 548	10.9%	100.0%	1 749 944	1 816 382	1 872 834	-11.2%	100.0%

Personnel information

Table 30.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																			
1. Administration																			
2. ICT Transformation, Global Partnerships and State-Owned Enterprises Governance																			
3. Media and Content																			
4. Digital Communication, Access and Services																			
5. Digital Infrastructure and Technologies																			
6. Digital Society and Economy																			
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment													Average growth rate (%)	Average: Salary level/ Total (%)		
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29	
Communications and Digital Technologies			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	346	3	302	273.2	0.9	307	287.9	0.9	346	347.1	1.0	342	362.8	1.1	338	374.0	1.1	3.3%	100.0%
1 – 6	30	2	35	7.0	0.2	31	6.8	0.2	32	7.1	0.2	31	7.2	0.2	31	7.6	0.2	0.2%	9.2%
7 – 10	113	1	95	38.0	0.4	103	44.0	0.4	112	50.3	0.4	110	52.2	0.5	111	55.5	0.5	2.5%	32.4%
11 – 12	96	–	73	77.0	1.1	80	88.9	1.1	95	110.7	1.2	95	116.7	1.2	94	121.4	1.3	5.5%	27.7%
13 – 16	103	–	95	142.5	1.5	89	139.4	1.6	103	170.2	1.7	102	177.9	1.7	98	180.9	1.8	3.3%	29.5%
Other	4	–	4	8.8	2.2	4	8.8	2.2	4	8.8	2.2	4	8.8	2.2	4	8.8	2.2	-0.0%	1.2%
Programme	346	3	302	273.2	0.9	307	287.9	0.9	346	347.1	1.0	342	362.8	1.1	338	374.0	1.1	3.3%	100.0%
Programme 1	186	2	174	127.8	0.7	173	130.0	0.8	186	145.6	0.8	182	150.4	0.8	182	156.7	0.9	1.7%	53.6%
Programme 2	39	–	32	34.2	1.1	33	36.1	1.1	38	44.3	1.2	38	46.7	1.2	37	47.5	1.3	3.9%	11.0%
Programme 3	22	1	15	16.6	1.1	16	19.3	1.2	23	31.4	1.4	23	33.1	1.4	23	34.9	1.5	12.9%	6.7%
Programme 4	33	–	26	29.3	1.1	28	32.4	1.2	35	42.4	1.2	35	44.7	1.3	35	47.2	1.3	7.7%	10.2%
Programme 5	36	–	28	33.8	1.2	27	33.7	1.2	33	43.8	1.3	33	46.2	1.4	31	45.4	1.5	4.7%	9.5%
Programme 6	30	–	27	31.5	1.2	30	36.4	1.2	31	39.6	1.3	31	41.8	1.3	30	42.3	1.4	0.2%	9.0%

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

2. Rand million.

Departmental receipts

Table 30.5 Departmental receipts by economic classification

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
	2022/23	2023/24	2024/25					2026/27	2027/28	2028/29		
R thousand	2022/23	2023/24	2024/25	2025/26	2025/26	2022/23 - 2025/26	2025/26 - 2028/29	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	6 020	16 669	3 159	543 602	543 602	348.6%	100.0%	2 554	2 580	2 586	-83.2%	100.0%
Sales of goods and services produced by department	71	73	92	82	82	4.9%	0.1%	84	85	86	1.6%	3.3%
Administrative fees	3	2	23	6	6	26.0%	—	6	6	6	—	0.2%
of which:												
Cryptography fees	3	2	23	6	6	26.0%	—	6	6	6	—	0.2%
Other sales	68	71	69	76	76	3.8%	—	78	79	80	1.7%	3.1%
of which:												
Commission on insurance	68	71	69	76	76	3.8%	—	78	79	80	1.7%	3.1%
Interest, dividends and rent on land	5 628	7 507	2 746	543 000	543 000	358.7%	98.1%	1 930	1 930	1 930	-84.7%	75.0%
Interest	5 570	7 459	2 746	2 905	2 905	-19.5%	3.3%	1 930	1 930	1 930	-12.7%	75.0%
Dividends	58	48	—	540 095	540 095	2003.8%	94.9%	—	—	—	-100.0%	—
of which:												
Vodacom shares	58	48	—	—	—	-100.0%	—	—	—	—	—	—
Telkom shares	—	—	—	540 095	540 095	—	94.8%	—	—	—	-100.0%	—
Transactions in financial assets and liabilities	321	9 089	321	520	520	17.4%	1.8%	540	565	570	3.1%	21.7%
Total	6 020	16 669	3 159	543 602	543 602	348.6%	100.0%	2 554	2 580	2 586	-83.2%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 30.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	2025/26 - 2028/29	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Ministry	4.6	4.9	5.0	5.4	6.0%	2.0%	6.1	6.0	6.5	6.2%	2.2%
Departmental Management	54.6	68.4	69.7	70.4	8.8%	26.2%	72.2	72.0	67.7	-1.3%	24.7%
Corporate Services	88.1	94.0	104.7	98.2	3.7%	38.3%	102.4	116.9	111.4	4.3%	38.6%
Financial Management	45.5	48.1	49.3	57.1	7.9%	19.9%	63.3	59.4	63.0	3.3%	21.7%
Office Accommodation	33.1	34.2	33.6	35.5	2.4%	13.6%	36.0	37.3	37.6	1.9%	12.9%
Total	225.8	249.5	262.2	266.5	5.7%	100.0%	280.0	291.5	286.2	2.4%	100.0%
Change to 2025				—			0.2	(4.7)	(23.3)		
Budget estimate											
Economic classification											
Current payments	215.3	242.4	254.1	255.6	5.9%	96.3%	270.7	283.6	279.8	3.1%	97.3%
Compensation of employees	118.2	129.7	127.8	130.0	3.2%	50.4%	145.6	150.4	156.7	6.4%	52.8%
Goods and services	97.1	112.7	126.3	125.6	9.0%	46.0%	125.2	133.3	123.1	-0.7%	44.5%
of which:											
Audit costs: External	5.5	5.4	5.7	9.9	21.3%	2.6%	4.9	5.9	8.1	-6.3%	2.2%
Computer services	17.3	19.0	18.4	23.7	11.1%	7.8%	18.9	19.8	17.3	-9.9%	6.5%
Consultants: Business and advisory services	1.4	1.8	1.8	3.5	35.8%	0.8%	9.9	10.2	6.7	24.1%	3.1%
Operating leases	27.3	29.4	28.8	32.3	5.7%	11.7%	30.7	32.2	32.7	0.5%	11.1%
Property payments	15.7	14.4	16.6	14.7	-2.3%	6.1%	17.2	18.4	18.6	8.3%	6.3%
Travel and subsistence	17.4	24.6	19.8	18.1	1.3%	8.0%	19.1	20.5	15.7	-4.7%	6.4%
Transfers and subsidies	1.4	2.1	6.3	1.9	10.8%	1.2%	4.6	1.4	1.5	-7.9%	0.9%
Provinces and municipalities	0.0	0.0	0.0	0.0	15.9%	0.0%	0.0	0.0	0.0	3.5%	0.0%
Households	1.4	2.1	6.3	1.8	10.7%	1.2%	4.6	1.4	1.4	-8.1%	0.9%
Payments for capital assets	8.7	5.0	1.7	9.1	1.3%	2.4%	4.7	6.4	4.9	-18.6%	1.9%
Machinery and equipment	7.1	4.0	1.7	7.3	0.9%	2.0%	4.7	6.4	4.1	-17.3%	1.8%
Software and other intangible assets	1.6	1.0	—	1.8	3.0%	0.4%	—	—	0.8	-24.0%	0.1%
Payments for financial assets	0.4	0.1	0.1	—	-100.0%	0.1%	—	—	—	—	—
Total	225.8	249.5	262.2	266.5	5.7%	100.0%	280.0	291.5	286.2	2.4%	100.0%
Proportion of total programme expenditure to vote expenditure	4.3%	7.6%	9.0%	6.0%	—	—	11.0%	11.0%	10.5%	—	—

Table 30.6 Administration expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	1.1	1.8	6.3	1.7	15.4%	1.1%	4.6	1.4	1.4	-4.9%	0.9%
Employee social benefits	1.1	1.8	6.3	1.7	15.4%	1.1%	1.3	1.4	1.4	-4.9%	0.5%
Early retirement and voluntary exit programmes	–	–	–	–	–	–	3.3	–	–	–	0.4%
Other transfers to households											
Current	0.3	0.2	0.0	0.2	-13.5%	0.1%	–	–	–	-100.0%	–
Employee social benefits	0.0	0.1	0.0	0.2	70.4%	–	–	–	–	-100.0%	–
Claims against the state	0.2	0.1	–	–	-100.0%	–	–	–	–	–	–
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.0	0.0	0.0	15.9%	–	0.0	0.0	0.0	3.5%	0.0%
Vehicle licences	0.0	0.0	0.0	0.0	15.9%	–	0.0	0.0	0.0	3.5%	0.0%

Personnel information

Table 30.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment															Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29	
Administration			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	186	2	174	127.8	0.7	173	130.0	0.8	186	145.6	0.8	182	150.4	0.8	182	156.7	0.9	1.7%	100.0%
1 – 6	26	2	31	5.8	0.2	27	5.5	0.2	29	6.1	0.2	28	6.1	0.2	28	6.4	0.2	1.2%	15.5%
7 – 10	75	–	63	24.8	0.4	69	28.7	0.4	75	33.0	0.4	73	34.0	0.5	74	36.3	0.5	2.4%	40.4%
11 – 12	46	–	39	37.2	1.0	41	41.3	1.0	45	47.5	1.1	45	50.1	1.1	45	52.6	1.2	3.2%	24.5%
13 – 16	35	–	37	51.2	1.4	32	45.8	1.4	33	50.1	1.5	32	51.4	1.6	31	52.6	1.7	-1.1%	17.5%
Other	4	–	4	8.8	2.2	4	8.8	2.2	4	8.8	2.2	4	8.8	2.2	4	8.8	2.2	–	2.2%

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

2. Rand million.

Programme 2: ICT Transformation, Global Partnerships and State-owned Enterprises Governance

Programme purpose

Lead and create an enabling legislative and operational environment to drive the delivery of ICT transformation, global partnerships and state-owned enterprise governance services and programmes.

Objectives

- Advance South Africa's ICT interests in regional and international forums to secure partnerships for economic growth and development over the medium term by developing and approving 3 country position papers per year focused on the BRICS, International Telecommunication Union and African Telecommunications Union plenipotentiary conferences.
- Monitor the participation of women, young people, people with disabilities, and small, medium and micro enterprises in the department and its entities' procurement over the medium term.
- Review and submit applications for the equity equivalent investment programmes to the Department of Trade, Industry and Competition over the medium term.
- Facilitate 4 shareholder compacts per year over the medium term for schedule 2 and 3B state-owned enterprises and submit them to the minister for consideration and approval.

Subprogrammes

- *Programme Management for ICT Transformation, Global Partnerships and State-owned Enterprise Governance* provides for the overall management of the programme.
- *International Relations, Partnerships and Stakeholder Management* oversees the delivery of international relations, partnerships and stakeholder management services and related programmes to position and enable the department to influence the local and global ICT agenda.
- *State-owned Enterprise Governance and Investment Management* oversees the provision of corporate governance and support services for the department's entities.
- *ICT Sector Transformation Programmes* oversees and promotes the delivery of mainstreaming services and related programmes on gender, and for children, young people and people with disabilities.

Expenditure trends and estimates

Table 30.8 ICT Transformation, Global Partnerships and State-owned Enterprises 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme Management for ICT Transformation, Global Partnerships and State-owned Enterprise Governance	3.0	0.9	1.6	3.6	6.1%	2.0%	4.2	4.8	4.8	10.1%	4.1%
International Relations, Partnerships and Stakeholder Management	74.2	86.0	67.5	118.6	16.9%	78.1%	74.5	77.7	81.7	-11.7%	69.5%
State-owned Enterprise Governance and Investment Management	4.6	5.9	5.8	8.8	24.0%	5.7%	13.9	11.4	10.6	6.3%	10.7%
ICT Sector Transformation Programmes	16.8	15.5	17.2	13.7	-6.5%	14.2%	16.1	18.8	17.9	9.3%	15.7%
Total	98.6	108.3	92.1	144.7	13.6%	100.0%	108.7	112.7	115.0	-7.4%	100.0%
Change to 2025 Budget estimate				–			(1.9)	(0.7)	(1.6)		
Economic classification											
Current payments	62.7	66.9	50.9	96.7	15.5%	62.5%	63.1	65.2	65.4	-12.2%	57.6%
Compensation of employees	45.1	43.6	34.2	36.1	-7.2%	35.8%	44.3	46.7	47.5	9.6%	41.2%
Goods and services	17.6	23.2	16.7	60.7	51.1%	26.6%	18.8	18.5	17.8	-33.5%	16.4%
of which:											
Administrative fees	0.4	0.6	0.5	1.6	56.5%	0.7%	0.7	1.0	0.8	-21.4%	0.7%
Advertising	1.5	2.7	1.0	1.4	-3.5%	1.5%	1.4	1.5	0.3	-38.1%	0.9%
Computer services	–	–	–	–	–	–	2.0	–	–	–	0.6%
Contractors	0.1	3.1	0.5	4.4	237.4%	1.8%	2.5	1.7	1.7	-27.2%	1.8%
Travel and subsistence	10.3	10.7	10.2	17.2	18.6%	10.9%	7.4	8.6	8.2	-21.8%	7.2%
Venues and facilities	2.6	4.5	2.7	31.3	128.0%	9.3%	1.8	1.9	2.9	-54.7%	2.0%
Transfers and subsidies	35.7	41.3	41.0	46.8	9.4%	37.1%	45.5	47.3	48.8	1.4%	42.1%
Foreign governments and international organisations	35.4	41.1	40.8	46.8	9.7%	37.0%	45.5	47.3	48.8	1.4%	42.1%
Households	0.3	0.2	0.2	–	-100.0%	0.1%	–	–	–	–	–
Payments for capital assets	0.2	0.2	0.1	1.2	95.7%	0.4%	0.1	0.1	0.8	-12.1%	0.3%
Machinery and equipment	0.2	0.2	0.1	1.2	95.7%	0.4%	0.1	0.1	0.8	-12.1%	0.3%
Payments for financial assets	–	–	0.0	–	–	0.0%	–	–	–	–	–
Total	98.6	108.3	92.1	144.7	13.6%	100.0%	108.7	112.7	115.0	-7.4%	100.0%
Proportion of total programme expenditure to vote expenditure	1.9%	3.3%	3.2%	3.3%	–	–	4.3%	4.3%	4.2%	–	–

Table 30.8 ICT Transformation, Global Partnerships and State-owned Enterprises Governance expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	0.3	0.1	0.2	–	-100.0%	0.1%	–	–	–	–	–
Households	0.3	0.1	0.2	–	-100.0%	0.1%	–	–	–	–	–
Other transfers to households											
Current	0.0	0.0	0.0	–	-100.0%	–	–	–	–	–	–
Households	0.0	0.0	0.0	–	-100.0%	–	–	–	–	–	–
Foreign governments and international organisations											
Current	35.4	41.1	40.8	46.8	9.7%	37.0%	45.5	47.3	48.8	1.4%	42.1%
Organisation for Economic Cooperation and Development	0.2	0.2	0.3	0.3	10.0%	0.2%	0.7	0.8	0.8	39.2%	0.7%
African Telecommunications Union	1.3	1.3	1.4	2.8	30.5%	1.5%	2.1	2.2	2.2	-7.9%	1.9%
DONA Foundation	1.2	1.6	1.6	1.7	11.1%	1.4%	2.1	2.2	2.3	10.1%	2.0%
International Telecommunication Union	22.2	26.6	26.2	30.3	10.9%	23.7%	30.4	31.6	32.6	2.4%	28.1%
Pan African Postal Union	2.1	1.4	1.4	1.5	-10.4%	1.5%	1.6	1.7	1.7	3.7%	1.5%
Smart Africa Alliance	0.8	0.9	1.0	1.0	8.0%	0.8%	–	–	–	-100.0%	–
Universal Postal Union	7.5	9.1	9.0	9.1	6.5%	7.8%	8.6	9.0	9.3	0.6%	8.0%

Personnel information

Table 30.9 ICT Transformation, Global Partnerships and State-owned Enterprises Governance personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate						2025/26 - 2028/29			2026/27 - 2028/29		
		2024/25			2025/26			2026/27		2027/28		2028/29							
ICT Transformation, Global Partnerships and State-owned Enterprises Governance			Unit cost			Unit cost			Unit cost			Unit cost							
			Number	Cost	cost	Number	Cost	cost	Number	Cost	cost	Number	Cost	cost	Number	Cost	cost		
Salary level	39	–	32	34.2	1.1	33	36.1	1.1	38	44.3	1.2	38	46.7	1.2	37	47.5	1.3	3.9%	100.0%
1 – 6	2	–	2	0.6	0.3	2	0.6	0.3	1	0.3	0.3	1	0.4	0.4	1	0.4	0.4	-20.6%	2.7%
7 – 10	9	–	9	4.2	0.5	10	5.0	0.5	10	5.3	0.5	10	5.6	0.6	10	5.9	0.6	–	26.5%
11 – 12	15	–	7	8.0	1.1	8	9.6	1.2	14	16.8	1.2	14	17.7	1.3	14	18.7	1.3	20.5%	37.2%
13 – 16	13	–	14	21.4	1.5	13	20.8	1.6	13	21.9	1.7	13	23.1	1.8	12	22.6	1.9	-2.6%	33.6%

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

2. Rand million.

Programme 3: Media and Content

Programme purpose

Lead and create an enabling legislative and operational environment to drive the delivery of media and content services and related programmes, and provide entity oversight services to ensure performance, financial viability and sustainability.

Objectives

- Enable digital transformation and inclusion by:
 - revising the South African Broadcasting Corporation Bill by March 2027
 - revising the draft audio and audiovisual media services and online safety bill and submitting it to the minister for approval by March 2027
 - developing a strategy on misinformation and disinformation by March 2027.

Subprogrammes

- *Programme Management for Media and Content* provides for the overall management of the programme.
- *Content Classification and Online Safety* oversees the development, review and monitoring of the implementation of content classification and online safety policies and strategies to ensure a safe digital environment, and provides oversight services to ensure the performance, financial viability and sustainability of the Film and Publication Board.
- *Public and Community Media Services* oversees the review, development and implementation of policy frameworks, innovative strategic reforms and plans that govern the delivery of public and community media services, and provides oversight services to ensure the performance, financial viability and sustainability of the South African Broadcasting Corporation.
- *Audiovisual and Digital Media Industry Support and Services* oversees the review, development and implementation of policy frameworks, innovative strategic reforms and plans that govern the delivery of support services for the audiovisual and digital media industry.

Expenditure trends and estimates

Table 30.10 Media and Content expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme Management for Media and Content	1.6	1.1	1.1	2.0	7.7%	0.4%	4.2	5.0	5.0	34.3%	1.2%
Content Classification and Online Safety	103.1	104.2	108.1	115.0	3.7%	30.3%	126.8	128.4	132.2	4.7%	31.8%
Public and Community Media Services	228.6	272.3	215.8	231.5	0.4%	66.8%	249.2	259.5	262.7	4.3%	63.3%
Audiovisual and Digital Media Industry Support and Services	9.5	7.1	7.5	10.3	2.5%	2.4%	16.6	15.3	12.9	8.0%	3.7%
Total	342.8	384.7	332.6	358.9	1.5%	100.0%	396.9	408.1	412.7	4.8%	100.0%
Change to 2025 Budget estimate				–			31.1	20.7	14.3		
Economic classification											
Current payments	11.1	8.4	18.3	25.0	31.1%	4.4%	50.6	48.0	41.5	18.4%	11.5%
Compensation of employees	10.1	6.7	16.6	19.3	23.9%	3.7%	31.4	33.1	34.9	21.9%	8.2%
Goods and services	1.0	1.7	1.8	5.7	81.2%	0.7%	19.2	15.0	6.6	4.9%	3.3%
of which:						–					–
Communication	0.2	0.2	0.7	0.3	6.9%	0.1%	0.3	0.3	0.2	-11.7%	0.1%
Consultants: Business and advisory services	–	0.0	–	2.7	–	0.2%	15.0	9.4	2.3	-5.2%	2.2%
Consumables: Stationery, printing and office supplies	0.0	0.0	–	0.1	18.7%	0.0%	0.1	0.4	0.3	53.2%	0.1%
Travel and subsistence	0.6	1.4	1.0	1.5	34.8%	0.3%	3.2	3.7	2.3	15.4%	0.7%
Training and development	0.0	–	–	0.1	32.1%	0.0%	0.1	0.2	0.1	6.6%	0.0%
Venues and facilities	–	–	–	0.7	–	0.0%	0.1	0.6	0.6	-2.2%	0.1%
Transfers and subsidies	319.3	376.3	314.2	333.7	1.5%	94.7%	346.2	360.1	371.2	3.6%	88.5%
Departmental agencies and accounts	102.9	103.9	103.1	107.7	1.5%	29.4%	112.1	116.5	120.2	3.7%	28.6%
Public corporations and private enterprises	216.1	266.6	211.1	225.9	1.5%	64.8%	234.2	243.5	251.1	3.6%	59.8%
Households	0.3	5.8	0.1	0.0	-81.5%	0.4%	–	–	–	-100.0%	–
Payments for capital assets	–	–	–	0.2	–	0.0%	0.0	0.0	–	-100.0%	0.0%
Machinery and equipment	–	–	–	0.2	–	0.0%	0.0	0.0	–	-100.0%	0.0%
Payments for financial assets	12.5	–	–	–	-100.0%	0.9%	–	–	–	–	–
Total	342.8	384.7	332.6	358.9	1.5%	100.0%	396.9	408.1	412.7	4.8%	100.0%
Proportion of total programme expenditure to vote expenditure	6.6%	11.7%	11.4%	8.1%	–	–	15.6%	15.4%	15.1%	–	–

Subprogrammes

- *Programme Management for Digital Communication Access, and Services* provides for the overall management of the programme.
- *Regulatory Compliance* oversees and reviews the development and implementation of legislative, regulatory and strategic frameworks aligned with the Electronic Communications and Transactions Act (2002) and Regulation of Interception of Communications and Provision of Communication-related Information Act (2002). This subprogramme also makes transfers to the Independent Communications Authority of South Africa.
- *Digital and Postal Access and Services* ensures that private postal operators and entities such as the Universal Service and Access Agency of South Africa, the Universal Service and Access Fund and the South African Post Office meet public service obligations and provides oversight to ensure the performance, financial viability and sustainability of these entities; and makes transfers to the Universal Service and Access Agency of South Africa, the Universal Service and Access Fund and the South African Post Office to provide subsidies for the fulfilment of their universal service and access mandates.
- *Digital Enterprise Development and Small, Medium and Micro Enterprise Support* oversees the design and monitoring of the implementation of digital enterprise development support strategies and programmes for small, medium and micro enterprises to bridge the digital divide and ensure equitable access to digital opportunities for all citizens.

Expenditure trends and estimates

Table 30.12 Digital Communication, Access and Services 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme Management for Digital Communication, Access and Services	3.3	3.7	3.2	3.5	1.8%	0.2%	4.2	4.5	5.0	12.7%	0.3%
Regulatory Compliance	769.7	474.0	470.5	588.4	-8.6%	29.7%	514.3	533.2	548.7	-2.3%	39.5%
Digital and Postal Access and Services	3 108.1	700.1	858.0	742.9	-37.9%	69.8%	767.2	801.1	833.3	3.9%	59.4%
Digital Enterprise Development and Small, Medium and Micro Enterprise Support	4.8	4.7	4.1	7.0	13.0%	0.3%	11.6	10.8	12.1	20.1%	0.9%
Total	3 886.0	1 182.5	1 335.8	1 341.8	-29.8%	100.0%	1 297.3	1 349.6	1 399.1	1.4%	100.0%
Change to 2025 Budget estimate				-			(8.3)	(13.3)	(24.9)		
Economic classification											
Current payments	44.0	37.1	32.6	40.1	-3.0%	2.0%	48.5	51.1	59.7	14.2%	3.9%
Compensation of employees	36.1	31.9	29.3	32.4	-3.5%	1.7%	42.4	44.7	47.2	13.3%	3.3%
Goods and services	7.9	5.2	3.2	7.7	-1.0%	0.3%	6.2	6.4	12.6	17.9%	0.6%
of which:											
Advertising	1.2	0.5	0.2	0.5	-26.4%	0.0%	0.3	0.3	0.7	9.7%	0.0%
Catering: Departmental activities	0.0	0.3	0.2	0.8	149.4%	0.0%	0.7	0.3	0.5	-15.4%	0.0%
Communication	0.6	0.5	0.5	0.8	10.9%	0.0%	0.5	0.6	0.9	6.6%	0.1%
Consultants: Business and advisory services	3.0	-	-	0.3	-52.1%	0.0%	0.1	0.3	1.5	67.2%	0.0%
Consumables: Stationery, printing and office supplies	0.0	0.3	0.0	0.3	97.4%	0.0%	0.5	0.4	0.9	37.8%	0.0%
Travel and subsistence	2.2	2.4	2.2	3.8	19.7%	0.1%	3.0	3.4	5.2	10.6%	0.3%
Transfers and subsidies	1 441.8	1 145.2	1 302.7	1 300.8	-3.4%	67.0%	1 248.2	1 298.0	1 338.3	1.0%	96.0%
Departmental agencies and accounts	922.2	620.9	604.8	728.5	-7.6%	37.1%	652.7	678.7	699.8	-1.3%	50.2%
Public corporations and private enterprises	519.3	524.3	697.8	572.4	3.3%	29.9%	595.5	619.3	638.5	3.7%	45.8%
Households	0.2	0.1	0.1	0.0	-74.7%	0.0%	-	-	-	-100.0%	-
Payments for capital assets	0.3	0.2	0.5	0.8	49.7%	0.0%	0.6	0.5	1.0	6.6%	0.1%
Machinery and equipment	0.3	0.2	0.5	0.8	49.7%	0.0%	0.6	0.5	1.0	6.6%	0.1%
Payments for financial assets	2 400.0	-	-	-	-100.0%	31.0%	-	-	-	-	-
Total	3 886.0	1 182.5	1 335.8	1 341.8	-29.8%	100.0%	1 297.3	1 349.6	1 399.1	1.4%	100.0%
Proportion of total programme expenditure to vote expenditure	74.4%	36.1%	45.8%	30.2%	-	-	50.9%	50.9%	51.2%	-	-

Table 30.12 Digital Communication, Access and Services expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	0.2	0.1	0.1	–	-100.0%	–	–	–	–	–	–
Households	0.2	0.1	0.1	–	-100.0%	–	–	–	–	–	–
Other transfers to households											
Current	0.0	0.0	0.0	0.0	-53.6%	–	–	–	–	-100.0%	–
Households	0.0	0.0	0.0	0.0	-53.6%	–	–	–	–	-100.0%	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	922.2	620.9	604.8	728.5	-7.6%	37.1%	652.7	678.7	699.8	-1.3%	50.2%
Independent Communications Authority of South Africa	769.4	473.9	470.5	588.1	-8.6%	29.7%	506.7	526.9	543.3	-2.6%	39.0%
Universal Service and Access Agency of South Africa	86.0	82.7	81.7	85.3	-0.3%	4.3%	88.8	92.3	95.2	3.7%	6.8%
Universal Service and Access Fund	66.8	64.3	52.6	55.0	-6.3%	3.1%	57.2	59.5	61.3	3.7%	4.4%
Public corporations and private enterprises											
Subsidies on products and production											
Current	519.3	524.3	697.8	572.4	3.3%	29.9%	595.5	619.3	638.5	3.7%	45.8%
South African Post Office	519.3	524.3	697.8	572.4	3.3%	29.9%	595.5	619.3	638.5	3.7%	45.8%

Personnel information

Table 30.13 Digital Communication, Access and Services personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate							
			2024/25			2025/26			2026/27		2027/28		2028/29			
Digital Communication, Access and Services			Unit cost			Unit cost			Unit cost			Unit cost				
Salary level	33	–	Number	Cost	cost	Number	Cost	cost	Number	Cost	cost	Number	Cost	cost		
			26	29.3	1.1	28	32.4	1.2	35	42.4	1.2	35	44.7	1.3	7.7%	100.0%
7 – 10	10	–	7	2.8	0.4	8	3.3	0.4	10	4.3	0.4	10	4.5	0.5	7.7%	28.6%
11 – 12	11	–	9	10.3	1.1	10	12.3	1.2	12	15.3	1.3	12	16.1	1.3	6.3%	34.3%
13 – 16	12	–	10	16.2	1.6	10	16.9	1.7	13	22.8	1.8	13	25.4	2.0	9.1%	37.1%

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

2. Rand million.

Programme 5: Digital Infrastructure and Technologies

Programme purpose

Lead and create an enabling legislative and operational environment to drive the delivery of digital infrastructure and technologies services and related programmes, and provide entity oversight services to ensure performance, financial viability and sustainability.

Objectives

- Increase access to secure digital infrastructure and services over the medium term by:
 - developing a second draft South Africa preliminary country position paper for the World Radiocommunication Conference
 - publishing annual reports on the status of compliance with universal service obligations
 - verifying 20 per cent of connected and secured new Wi-Fi sites as part of phase 2 of the South Africa Connect project
 - monitoring the phasing out of the 2G and/or 3G networks.

Subprogrammes

- *Programme Management for Digital Infrastructure and Technologies* provides for the overall management of the programme.
- *Broadband* develops and facilitates the implementation of the broadband policy, strategy and rollout plan for South Africa Connect, and ensures that the programme achieves its broadband goals.
- *Digital Infrastructure and Broadcasting Technologies* oversees the review, development and implementation of policy frameworks, innovative strategic reforms and plans to support the delivery of digital infrastructure programmes; and provides oversight to ensure the performance, financial viability and sustainability of Broadband Infraco and Sentech.

Expenditure trends and estimates

Table 30.14 Digital Infrastructure and Technologies 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme Management for Digital Infrastructure and Technologies	3.2	3.5	3.4	2.7	-5.1%	0.3%	4.1	5.2	4.3	16.4%	1.4%
Broadband	441.0	1 188.1	741.0	1 275.8	42.5%	77.9%	285.1	293.1	310.6	-37.6%	93.8%
Digital Infrastructure and Broadcasting Technologies	89.2	22.3	10.8	896.7	115.8%	21.8%	9.9	14.1	21.2	-71.3%	4.8%
Total	533.3	1 213.9	755.2	2 175.2	59.8%	100.0%	299.1	312.3	336.0	-46.3%	100.0%
Change to 2025 Budget estimate				-			(12.5)	(13.7)	(4.6)		
Economic classification											
Current payments	473.0	1 206.8	753.2	1 284.6	39.5%	79.5%	298.6	311.8	335.5	-36.1%	99.8%
Compensation of employees	34.5	34.2	33.8	33.7	-0.8%	2.9%	43.8	46.2	45.4	10.5%	14.3%
Goods and services	438.5	1 172.6	719.4	1 251.0	41.8%	76.6%	254.8	265.6	290.1	-38.6%	85.5%
of which:											
Advertising	2.0	1.2	1.1	0.6	-33.5%	0.1%	0.8	0.5	1.6	39.7%	0.3%
Audit costs: External	-	-	-	0.1	-	0.0%	-	1.3	1.3	165.2%	0.3%
Communication	0.7	0.6	0.6	0.6	-2.7%	0.1%	0.7	1.2	1.3	25.7%	0.3%
Computer services	204.1	1 150.8	703.1	1 232.5	82.1%	70.3%	224.3	243.7	258.3	-40.6%	76.6%
Consultants: Business and advisory services	207.3	1.2	5.0	5.2	-70.6%	4.7%	16.8	5.7	5.9	4.2%	3.0%
Travel and subsistence	21.4	17.2	7.3	8.4	-26.9%	1.2%	9.5	9.8	14.5	20.1%	3.6%
Transfers and subsidies	59.8	0.1	0.3	889.1	145.9%	20.3%	-	-	-	-100.0%	-
Provinces and municipalities	0.0	0.0	0.0	-	-100.0%	0.0%	-	-	-	-	-
Departmental agencies and accounts	59.4	-	-	-	-100.0%	1.3%	-	-	-	-	-
Public corporations and private enterprises	-	-	-	889.0	-	19.0%	-	-	-	-100.0%	-
Households	0.4	0.1	0.2	0.1	-28.6%	0.0%	-	-	-	-100.0%	-
Payments for capital assets	0.6	0.1	0.0	1.5	38.1%	0.0%	0.5	0.6	0.5	-28.3%	0.2%
Machinery and equipment	0.6	0.1	0.0	1.5	38.1%	0.0%	0.5	0.6	0.4	-34.2%	0.2%
Software and other intangible assets	-	-	-	-	-	-	-	-	0.1	-	0.0%
Payments for financial assets	-	6.9	1.8	-	-	0.2%	-	-	-	-	-
Total	533.3	1 213.9	755.2	2 175.2	59.8%	100.0%	299.1	312.3	336.0	-46.3%	100.0%
Proportion of total programme expenditure to vote expenditure	10.2%	37.0%	25.9%	49.0%	-	-	11.7%	11.8%	12.3%	-	-

Table 30.14 Digital Infrastructure and Technologies expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	0.4	0.0	0.2	0.1	-28.4%	–	–	–	–	-100.0%	–
Employee social benefits	0.4	0.0	0.2	0.1	-28.4%	–	–	–	–	-100.0%	–
Other transfers to households											
Current	0.0	0.0	0.0	–	-100.0%	–	–	–	–	–	–
Employee social benefits	0.0	0.0	0.0	–	-100.0%	–	–	–	–	–	–
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.0	0.0	–	-100.0%	–	–	–	–	–	–
Vehicle licences	0.0	0.0	0.0	–	-100.0%	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	59.4	–	–	–	-100.0%	1.3%	–	–	–	–	–
Universal Service and Access	59.4	–	–	–	-100.0%	1.3%	–	–	–	–	–
Fund: Broadcasting digital migration											
Public corporations and private enterprises											
Other transfers to public corporations											
Current	–	–	–	700.0	–	15.0%	–	–	–	-100.0%	–
Sentech: Operations	–	–	–	700.0	–	15.0%	–	–	–	-100.0%	–
Capital	–	–	–	189.0	–	4.0%	–	–	–	-100.0%	–
Sentech: Dual illumination costs relating to the digital migration project	–	–	–	189.0	–	4.0%	–	–	–	-100.0%	–

Personnel information

Table 30.15 Digital Infrastructure and Technologies personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate								
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29		
Digital Infrastructure and Technologies			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	36	–	28	33.8	1.2	27	33.7	1.2	33	43.8	1.3	33	46.2	1.4	4.7%	100.0%
1 – 6	1	–	1	0.3	0.3	1	0.3	0.3	1	0.4	0.4	1	0.4	0.4	–	3.1%
7 – 10	7	–	5	1.9	0.4	5	2.0	0.4	6	2.5	0.4	6	2.8	0.5	6.3%	18.6%
11 – 12	10	–	8	9.6	1.2	8	10.2	1.3	9	12.1	1.3	8	12.0	1.5	–	26.8%
13 – 16	18	–	14	22.0	1.6	13	21.1	1.6	17	28.8	1.7	17	30.3	1.9	7.2%	51.5%

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

2. Rand million.

Programme 6: Digital Society and Economy

Programme purpose

Lead and create an enabling legislative and operational environment to drive the delivery of digital society and economy services and related programmes.

Objectives

- Contribute towards building a digitally transformed economy and society by:
 - executing 80 per cent of priority initiatives in the digital transformation roadmap implementation plan over the medium term
 - developing a national digital competence framework by March 2028
 - developing a national artificial intelligence policy and implementation plan by March 2028

- developing a business model for the State Information Technology Agency by March 2027
- developing a policy framework and roadmap for the cost to communicate programme by March 2027.
- Improve the performance of the department's entities by analysing and submitting recommendations for all received performance and compliance reports annually.

Subprogrammes

- *Programme Management for Digital Society and Economy* provides for the overall management of the programme.
- *Digital Society and Economy* oversees the provision of digital economy and scenario development services to help policy-makers and industry stakeholders anticipate future ICT and digital developments, and advises on their impacts on current policies, strategies and programmes.

Expenditure trends and estimates

Table 30.16 Digital Society and Economy expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme Management for Digital Society and Economy	2.8	3.2	3.5	2.7	-0.8%	2.2%	4.2	3.6	3.5	9.4%	2.2%
Digital Society and Economy	132.0	137.5	133.8	149.6	4.3%	97.8%	162.7	171.4	179.0	6.2%	97.8%
Total	134.8	140.8	137.3	152.3	4.2%	100.0%	166.9	175.0	182.5	6.2%	100.0%
Change to 2025 Budget estimate					–		(16.7)	(12.0)	(21.2)		
Economic classification											
Current payments	32.0	42.2	40.3	50.6	16.5%	29.2%	60.6	64.6	68.7	10.7%	37.0%
Compensation of employees	21.0	24.6	31.5	36.4	20.2%	20.1%	39.6	41.8	42.3	5.1%	23.6%
Goods and services	11.1	17.6	8.8	14.2	8.6%	9.1%	21.0	22.8	26.3	23.0%	13.4%
of which:						–					–
Bursaries: Employees	0.2	0.3	0.2	0.3	17.2%	0.2%	0.3	1.0	1.0	50.4%	0.4%
Catering: Departmental activities	0.1	0.2	0.3	0.7	100.6%	0.2%	0.2	0.8	0.9	6.8%	0.4%
Consultants: Business and advisory services	5.8	0.8	0.4	5.2	-3.7%	2.2%	13.0	7.5	7.9	15.0%	5.4%
Travel and subsistence	2.8	5.3	4.5	3.0	2.2%	2.8%	4.8	7.2	10.1	49.5%	4.2%
Training and development	0.1	7.2	0.0	0.3	63.9%	1.3%	0.4	0.8	0.9	37.4%	0.4%
Venues and facilities	0.5	0.8	0.2	1.6	51.2%	0.5%	0.3	2.1	2.2	11.7%	0.9%
Transfers and subsidies	102.6	98.4	97.0	101.3	-0.4%	70.7%	105.4	109.6	113.0	3.7%	62.5%
Departmental agencies and accounts	102.1	98.4	97.0	101.3	-0.3%	70.6%	105.4	109.6	113.0	3.7%	62.5%
Households	0.5	0.0	0.0	–	-100.0%	0.1%	–	–	–	–	–
Payments for capital assets	0.2	0.1	–	0.4	30.2%	0.1%	0.9	0.8	0.8	23.7%	0.5%
Machinery and equipment	0.2	0.1	–	0.4	30.2%	0.1%	0.9	0.8	0.8	23.7%	0.5%
Total	134.8	140.8	137.3	152.3	4.2%	100.0%	166.9	175.0	182.5	6.2%	100.0%
Proportion of total programme expenditure to vote expenditure	2.6%	4.3%	4.7%	3.4%	–	–	6.5%	6.6%	6.7%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.1	–	–	–	-100.0%	–	–	–	–	–	–
Households	0.1	–	–	–	-100.0%	–	–	–	–	–	–
Other transfers to households											
Current	0.3	0.0	0.0	–	-100.0%	0.1%	–	–	–	–	–
Households	0.3	0.0	0.0	–	-100.0%	0.1%	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	102.1	98.4	97.0	101.3	-0.3%	70.6%	105.4	109.6	113.0	3.7%	62.5%
National Electronic Media	102.1	98.4	97.0	101.3	-0.3%	70.6%	105.4	109.6	113.0	3.7%	62.5%
Institute of South Africa											

Personnel information

Table 30.17 Digital Society and Economy personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate							
			2024/25			2025/26			2026/27		2027/28		2028/29			
Digital Society and Economy			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	30	–	27	31.5	1.2	30	36.4	1.2	31	39.6	1.3	31	41.8	1.3	0.2%	100.0%
1 – 6	1	–	1	0.3	0.3	1	0.3	0.3	1	0.3	0.3	1	0.4	0.3	5.4%	3.6%
7 – 10	7	–	6	2.5	0.4	7	3.3	0.5	7	3.5	0.5	7	3.7	0.5	–	22.7%
11 – 12	8	–	7	8.3	1.2	8	9.6	1.2	9	11.4	1.3	9	12.1	1.3	4.0%	29.2%
13 – 16	14	–	13	20.5	1.6	14	23.2	1.7	14	24.4	1.7	14	25.7	1.8	-2.4%	44.5%

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

2. Rand million.

Entities

Broadband Infraco

Selected performance indicators

Table 30.18 Broadband Infraco performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Actual time taken to restore core network faults per year (hours)	Network operations	Increased infrastructure investment, access and efficiency	7.5	6.2	6.99	7.5	7.25	7	7
Number of government sites connected to the Broadband Infraco network for phase 1 of the South Africa Connect broadband project per year	Network operations		713	713	713	713	713	713	713
Increase in available fibre network per year (kilometres)	Network operations		– ¹	– ¹	170	200	200	200	200

1. No historical data available.

Entity overview

Broadband Infraco is listed as a schedule 2 public entity in the Public Finance Management Act (1999). Its legislative mandate, as set out in the Broadband Infraco Act (2007), is to provide ICT infrastructure and broadband capacity in South Africa. Its main objectives are to expand the availability and affordability of access to electronic communications, including in underdeveloped and underserved areas; ensure that bandwidth requirements are met for specific projects of national interests; and enable the state to provide affordable access to electronic communications networks and services.

Over the medium term, to solidify its market position, the entity aims to focus on expanding its fibre network, enhancing its business-to-business commercial model and further investing in network connectivity to establish a foundation for future growth for the entity. To achieve this, acquisition of assets amounts to R329 million over the medium term, which will allow for a projected increase of 600 kilometres in the fibre network. It will also prioritise elevating and fast-tracking debt recovery to improve financial stability, and will renegotiate high fibre costs to optimise operational expenses.

Focus will be on upgrading network capacity and replacing obsolete equipment in 713 government facilities in 8 district municipalities in each year over the MTEF period that formed part of phase 1 of the South Africa Connect project to ensure network resilience, high-quality service and customer satisfaction. Funding for these investments will be sourced from the project's revenue and open markets.

Expenditure is expected to increase at an average annual rate of 7.6 per cent, from R878.3 million in 2025/26 to

R1.1 billion in 2028/29, mainly due to an increase in spending on broadband services and depreciation linked to capital investments in infrastructure. The entity will fill critical vacancies to increase capacity and manage turnover rate of staff to ensure business continuity. As such, spending on compensation of employees is set to increase at an average annual rate of 5.5 per cent, from R161.9 million in 2025/26 to R190 million in 2028/29. Revenue is expected to increase at an average annual rate of 12.8 per cent, from R538.7 million in 2025/26 to R773.9 million in 2028/28, mainly due to new contracts valued at R422 million over the period.

Programmes/Objectives/Activities

Table 30.19 Broadband Infraco expenditure trends and estimates by programme/objective/activity

	Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26			2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	358.8	404.2	470.4	346.5	-1.1%	50.6%		438.4	535.8	555.1	17.0%	49.2%
Network operations	229.9	335.5	447.2	531.8	32.2%	49.4%		518.0	520.3	539.1	0.5%	50.8%
Total	588.7	739.7	917.5	878.3	14.3%	100.0%		956.4	1 056.2	1 094.2	7.6%	100.0%

Statements of financial performance, cash flow and financial position

Table 30.20 Broadband Infraco statements of financial performance, cash flow and financial position

Statement of financial performance

	Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26			2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue												
Non-tax revenue	471.5	545.2	628.0	538.7	4.5%	100.0%		633.9	747.0	773.9	12.8%	100.0%
Sale of goods and services other than capital assets	467.6	520.0	586.8	533.9	4.5%	96.6%		631.0	743.9	770.7	13.0%	99.6%
Other non-tax revenue	3.9	25.2	41.3	4.8	7.2%	3.4%		2.8	3.1	3.2	-12.5%	0.4%
Total revenue	471.5	545.2	628.0	538.7	4.5%	100.0%		633.9	747.0	773.9	12.8%	100.0%
Expenses												
Current expenses	588.7	739.3	917.4	878.3	14.3%	100.0%		956.4	1 056.2	1 094.2	7.6%	100.0%
Compensation of employees	118.8	118.8	150.0	161.9	10.9%	17.6%		171.5	183.4	190.0	5.5%	17.5%
Goods and services	319.2	416.3	580.1	496.5	15.9%	58.0%		442.1	447.5	463.6	-2.3%	43.6%
Depreciation	119.2	160.7	158.9	184.2	15.6%	19.9%		237.6	258.4	267.7	13.3%	24.6%
Interest, dividends and rent on land	31.5	43.6	28.5	35.6	4.2%	4.5%		105.3	166.8	172.8	69.3%	14.3%
Transfers and subsidies	–	0.4	0.1	–	–	–		–	–	–	–	–
Total expenses	588.7	739.7	917.5	878.3	14.3%	100.0%		956.4	1 056.2	1 094.2	7.6%	100.0%
Surplus/(Deficit)	(117.2)	(194.5)	(289.5)	(339.6)	42.6%			(322.6)	(309.2)	(320.3)	-1.9%	

Cash flow statement

Cash flow from operating activities	260.3	374.0	239.2	218.3	-5.7%	100.0%		233.0	269.4	279.1	8.5%	100.0%
Receipts												
Non-tax receipts	467.8	552.3	621.3	536.9	4.7%	99.4%		631.0	743.9	770.7	12.8%	100.0%
Sales of goods and services other than capital assets	467.6	546.8	586.8	533.9	4.5%	97.5%		631.0	743.9	770.7	13.0%	100.0%
Other tax receipts	0.2	5.5	34.5	3.0	167.9%	2.0%		–	–	–	-100.0%	–
Financial transactions in assets and liabilities	2.7	2.9	6.8	–	-100.0%	0.6%		–	–	–	–	–
Total receipts	470.5	555.2	628.0	536.9	4.5%	100.0%		631.0	743.9	770.7	12.8%	100.0%
Payment												
Current payments	210.5	181.6	388.3	318.6	14.8%	100.0%		398.0	474.5	491.6	15.6%	100.0%
Compensation of employees	106.9	118.8	150.0	161.9	14.8%	48.9%		171.5	183.4	190.0	5.5%	39.9%
Goods and services	71.0	20.2	209.8	121.1	19.5%	38.4%		121.3	124.3	128.8	2.1%	27.4%
Interest and rent on land	32.6	42.6	28.5	35.6	3.1%	12.7%		105.3	166.8	172.8	69.3%	32.6%
Transfers and subsidies	(0.4)	(0.4)	(0.1)	–	-100.0%	-0.1%		–	–	–	–	–
Payments for financial assets	–	–	0.7	–	–	0.1%		–	–	–	–	–
Total payments	210.1	181.2	388.9	318.6	14.9%	100.0%		398.0	474.5	491.6	15.6%	100.0%
Net cash flow from investing activities	(37.4)	(98.0)	(597.8)	225.0	-281.8%	100.0%		(16.3)	(153.6)	(159.1)	-189.1%	100.0%
Acquisition of property, plant, equipment and intangible assets	(32.2)	(97.8)	(597.8)	–	-100.0%	143.2%		(16.3)	(153.6)	(159.1)	–	100.0%
Acquisition of software and other intangible assets	(5.8)	(0.2)	–	–	-100.0%	1.2%		–	–	–	–	–
Proceeds from the sale of property, plant, equipment and intangible assets	0.6	–	–	225.0	625.5%	-44.4%		–	–	–	-100.0%	–
Net cash flow from financing activities	(29.4)	(5.5)	(9.9)	100.0	-250.4%	100.0%		706.2	(84.3)	(87.4)	-195.6%	100.0%
Borrowing activities	(29.4)	(5.5)	(9.9)	100.0	-250.4%	100.0%		706.2	(84.3)	(87.4)	-195.6%	100.0%
Net increase/(decrease) in cash and cash equivalents	193.5	270.4	(368.5)	543.3	41.1%	100.0%		922.8	31.5	32.6	-60.9%	100.0%

Table 30.20 Broadband Infraco statements of financial performance, cash flow and financial position (continued)

Statement of financial position				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	838.9	768.1	1 188.0	441.8	-19.2%	70.0%	218.3	434.9	450.6	0.7%	102.8%
<i>of which:</i>											
Acquisition of assets	(32.2)	(97.8)	(597.8)	—	-100.0%	100.0%	(16.3)	(153.6)	(159.1)	—	100.0%
Investments	5.5	4.4	3.2	—	-100.0%	0.3%	—	—	—	—	—
Receivables and prepayments	136.6	87.3	224.9	85.9	-14.3%	11.6%	96.6	86.6	89.8	1.5%	25.4%
Cash and cash equivalents	220.6	496.5	127.2	(12.1)	-138.0%	18.0%	123.0	(209.4)	(217.0)	161.6%	-28.3%
Taxation	—	4.7	—	—	—	0.1%	—	—	—	—	—
Total assets	1 201.5	1 361.0	1 543.4	515.6	-24.6%	100.0%	437.9	312.2	323.4	-14.4%	100.0%
Accumulated surplus/(deficit)	(1 651.2)	(1 841.4)	(2 130.9)	(2 087.2)	8.1%	-166.8%	(2 410.8)	(2 398.3)	(2 484.7)	6.0%	-679.5%
Capital reserve fund	1 829.5	1 829.5	1 829.5	1 829.5	—	158.4%	1 829.5	1 829.5	1 895.4	1.2%	517.5%
Borrowings	—	—	—	100.0	—	2.2%	806.2	721.8	747.8	95.6%	212.0%
Finance lease	18.0	8.3	8.1	0.9	-63.6%	0.8%	0.4	0.2	0.2	-38.9%	0.1%
Deferred income	474.2	868.3	1 265.7	551.7	5.2%	68.4%	122.8	80.6	83.5	-46.7%	26.7%
Trade and other payables	496.0	471.8	531.2	120.6	-37.6%	35.0%	89.8	78.4	81.2	-12.4%	23.2%
Taxation	22.0	15.0	15.0	—	-100.0%	1.1%	—	—	—	—	—
Provisions	12.9	9.4	24.6	—	-100.0%	1.0%	—	—	—	—	—
Total equity and liabilities	1 201.5	1 361.0	1 543.4	515.6	-24.6%	100.0%	437.9	312.2	323.4	-14.4%	100.0%

Personnel information

Table 30.21 Broadband Infraco personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average; salary level/ Total (%)
Number of approved funded posts	Number of posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29		
Broadband Infraco			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	218	218	172	150.0	0.9	218	161.9	0.7	218	171.5	0.8	218	183.4	0.8	218	190.0	0.9	–	100.0%
7 – 10	143	143	121	70.7	0.6	143	64.4	0.5	143	67.2	0.5	143	71.9	0.5	143	74.5	0.5	–	65.6%
11 – 12	38	38	24	25.8	1.1	38	34.4	0.9	38	36.7	1.0	38	39.1	1.0	38	40.6	1.1	–	17.4%
13 – 16	34	34	24	46.2	1.9	34	52.6	1.5	34	56.3	1.7	34	60.2	1.8	34	62.4	1.8	–	15.6%
17 – 22	3	3	3	7.3	2.4	3	10.6	3.5	3	11.3	3.8	3	12.1	4.0	3	12.5	4.2	–	1.4%

1. Rand million.

Film and Publication Board

Selected performance indicators

Table 30.22 Film and Publication Board performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of public complaints on harmful and prohibited online content resolved within 60 working days per year	Technology support and platform monitoring	Increased infrastructure investment, access and efficiency	— ¹	98.8% (82/83)	83% (33/40)	80%	85%	100%	100%
Percentage of child sexual abuse and exploitation material cases assessed per year	Technology support and platform monitoring		— ¹	— ¹	92% (23/25)	90%	90%	90%	90%
Percentage of applications for registrations processed within 5 working days per year	Regulatory development and enforcement		— ¹	99% (2 087/ 2 106)	100% (1 788)	95%	95%	95%	95%
Percentage of enforcement actions instituted against noncompliant content distributors per year	Regulatory development and enforcement		— ¹	— ¹	97% (211/218)	85%	90%	95%	95%

1. No historical data available.

Entity overview

The Film and Publication Board was established in terms of the Films and Publications Act (1996), as amended. Its mandate is to regulate the creation, production, possession and distribution of certain publications and films

by classifying them; imposing age restrictions on content; and rendering the exploitative use of children in pornographic publications, films or online material punishable. Since the operationalisation of the Films and Publications Amendment Act (2019) in 2022, the board has assumed a regulatory mandate, with powers to issue, renew and revoke licences; impose fines and make recommendations for criminal prosecution to the National Director of Public Prosecutions; search and inspect premises; and stop illegal online activities.

Over the medium term, the board will focus on its ICT modernisation and digital strategy, which will involve implementing its digital transformation roadmap and leveraging artificial intelligence-driven monitoring systems and platform surveillance tools to enhance industry compliance. This is expected to allow for 90 per cent of child sexual abuse and exploitation material cases to be assessed per year, and 95 per cent of enforcement actions to be instituted against noncompliant content distributors per year. Core to this strategy, for which R26 million is allocated over the medium term, is the renewal of software licences, the maintenance of digital infrastructure, and upgrades to regulatory technology to sustain operational continuity and regulatory effectiveness.

The board will also invest in governance structures, including external and internal audit, council and committee systems, and risk management, which will ensure a high-performing governance environment; and in research initiatives, industry studies and stakeholder engagements to support evidence-based policy-making. These activities will be funded through an allocation of R150.4 million in goods and services over the medium term. Compensation of employees accounts for an estimated 63.8 per cent (R265.4 million) of the board's budget over the medium term. Total expenditure is set to increase from R126.3 million in 2025/26 to R144.4 million in 2028/29 at an average annual rate of 4.6 per cent.

The board expects to derive 83.9 per cent (R348.8 million) of its revenue over the period ahead through transfers from the department and the remainder through self-generated revenue, primarily through licensing, classification and regulation fees. Revenue is set to increase in line with expenditure.

Programmes/Objectives/Activities

Table 30.23 Film and Publication Board expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	104.2	70.9	60.2	75.3	-10.3%	61.6%	74.0	76.3	80.5	2.3%	55.5%
Technology support and platform monitoring	12.4	45.7	52.8	28.8	32.2%	27.7%	46.6	49.2	50.4	20.5%	35.2%
Regulatory development and enforcement	2.1	13.8	15.4	22.3	120.4%	10.6%	12.3	12.9	13.6	-15.2%	9.3%
Total	118.7	130.4	128.3	126.3	2.1%	100.0%	132.8	138.4	144.4	4.6%	100.0%

Statements of financial performance, cash flow and financial position

Table 30.24 Film and Publication Board statements of financial performance

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	15.8	16.6	18.8	18.6	5.5%	14.3%	20.8	21.9	24.2	9.3%	16.1%
Sale of goods and services other than capital assets	13.5	13.1	15.7	16.2	6.1%	12.0%	17.6	18.6	20.5	8.1%	13.6%
Other non-tax revenue	2.3	3.5	3.2	2.4	1.3%	2.3%	3.2	3.3	3.7	16.2%	2.5%
Transfers received	102.9	103.9	103.1	107.7	1.5%	85.7%	112.1	116.5	120.2	3.7%	83.9%
Total revenue	118.7	120.5	121.9	126.3	2.1%	100.0%	132.8	138.4	144.4	4.6%	100.0%
Expenses											
Current expenses	118.7	130.4	128.3	126.3	2.1%	100.0%	132.8	138.4	144.4	4.6%	100.0%
Compensation of employees	66.5	73.2	64.7	83.4	7.9%	57.1%	87.9	86.5	91.0	2.9%	63.8%
Goods and services	52.2	57.2	63.6	42.9	-6.4%	42.9%	45.0	52.0	53.4	7.6%	36.2%
Total expenses	118.7	130.4	128.3	126.3	2.1%	100.0%	132.8	138.4	144.4	4.6%	100.0%
Surplus/(Deficit)	-	(9.9)	(6.4)	-	-	-	-	-	-	-	-

Personnel information

Table 30.25 Film and Publication Board personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29		
Film and Publication Board			Number		Unit cost	Number		Unit cost	Number		Unit cost	Number		Unit cost	Number		Unit cost		
Salary level	102	102	103	64.7	0.6	102	83.4	0.8	102	87.9	0.9	94	86.5	0.9	94	91.0	1.0	-2.7%	100.0%
1 – 6	4	4	4	1.2	0.3	4	1.3	0.3	4	1.3	0.3	4	1.4	0.3	4	1.2	0.3	–	4.1%
7 – 10	67	67	68	31.3	0.5	67	37.6	0.6	67	40.3	0.6	59	39.8	0.7	59	42.3	0.7	-4.1%	63.8%
11 – 12	14	14	14	13.5	1.0	14	14.3	1.0	14	15.0	1.1	14	13.4	1.0	14	14.1	1.0	–	14.5%
13 – 16	16	16	16	15.8	1.0	16	27.5	1.7	16	28.4	1.8	16	28.9	1.8	16	30.4	1.9	–	16.6%
17 – 22	1	1	1	2.8	2.8	1	2.8	2.8	1	2.9	2.9	1	2.9	2.9	1	3.1	3.1	–	1.0%

1. Rand million.

Independent Communications Authority of South Africa

Selected performance indicators

Table 30.26 Independent Communications Authority of South Africa performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of tariff analysis reports produced per year	Policy research and analysis	An enabling environment for investment and improved competitiveness through structural reforms	2	2	2	2	2	2	2
Number of stakeholder engagements facilitated by the regulator per year	Administration		– ¹	– ¹	– ¹	2	6	8	10
Access to high-demand spectrum from 700 MHz, 800 MHz, 2.6 GHz and 3.5 GHz bands per year	Licensing		100%	0	0	0	50%	50%	100%
Percentage of the dynamic spectrum access and opportunistic spectrum management framework implemented per year	Engineering and technology		– ¹	– ¹	– ¹	– ¹	50%	100%	– ²
Percentage of consumer complaints resolved per year	Compliance and consumer affairs		96% (14 575/ 15 111)	96% (15 081/ 15 682)	97% (14 540/ 14 929)	90%	90%	90%	90%
Percentage of reported radio frequency interference cases resolved per year	Regions		98% (156/ 160)	98% (138/ 141)	100% (187)	98%	98%	98%	98%

1. No historical data available.

2. Project concluded.

Entity overview

The Independent Communications Authority of South Africa was established by the Independent Communications Authority of South Africa Act (2000) to regulate the South African communications, broadcasting and postal services sectors, and is listed as a schedule 1 public entity in the Public Finance Management Act (1999). The regulator's mandate is defined in the Electronic Communications Act (2005) as licensing and regulating electronic communications and broadcasting services, and in the Postal Services Act (1998) as regulating the postal services sector. Enabling legislation also empowers the regulator to monitor compliance of licensees with terms and conditions, develop regulations for the 3 sectors, plan and manage the radio frequency spectrum, and protect consumers in relation to these services.

Over the medium term, the regulator will continue to focus on licensing high-demand spectrum, including through auction, for which surplus funds have been approved for retention by National Treasury. The regulator anticipates this to take place in 2026/27. Total expenditure is projected to increase from R661.7 million in 2025/26 to R732.9 million in 2028/29, at an average annual rate of 3.5 per cent. The regulator has budgeted for deficits over the medium term to implement regulatory projects such as the licensing of high-demand spectrum,

as well as procuring ICT equipment and services for the regulator, to be funded through the approved retained surplus.

Spending on compensation of employees is set to account for 60 per cent (R1.3 billion) of total expenditure, increasing at an average annual rate of 4.3 per cent, from R389.3 million in 2025/26 to R442.1 million in 2028/29. The authority expects to receive 92.2 per cent (R1.6 billion) of its revenue over the medium term through transfers from the department and the balance through other income such as interest.

Programmes/Objectives/Activities

Table 30.27 Independent Communications Authority of South Africa expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	284.5	316.6	329.4	338.7	6.0%	54.9%	350.2	362.9	376.4	3.6%	51.5%
Licensing	63.0	55.7	63.0	106.7	19.2%	12.5%	115.7	121.0	125.5	5.5%	17.1%
Engineering and technology	27.9	33.6	31.6	48.9	20.5%	6.1%	38.4	39.8	41.2	-5.5%	5.6%
Policy research and analysis	27.5	35.4	36.9	35.9	9.3%	5.9%	37.4	39.0	40.8	4.3%	5.5%
Compliance and consumer affairs	25.8	35.3	37.3	29.2	4.2%	5.5%	30.4	31.7	33.1	4.3%	4.5%
Regions	78.4	83.1	87.0	102.3	9.3%	15.2%	106.4	111.0	116.0	4.3%	15.7%
Total	507.0	559.7	585.3	661.7	9.3%	100.0%	678.5	705.4	732.9	3.5%	100.0%

Statements of financial performance, cash flow and financial position

Table 30.28 Independent Communications Authority of South Africa statements of financial performance

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	76.8	63.8	54.6	62.0	-6.9%	10.1%	64.6	33.7	35.2	-17.2%	7.8%
Other non-tax revenue	76.8	63.8	54.6	62.0	-6.9%	10.1%	64.6	33.7	35.2	-17.2%	7.8%
Transfers received	769.4	473.9	470.5	588.1	-8.6%	89.9%	506.7	526.9	543.3	-2.6%	92.2%
Total revenue	846.3	537.8	525.1	650.1	-8.4%	100.0%	571.2	560.6	578.5	-3.8%	100.0%
Expenses											
Current expenses	507.0	559.7	585.3	661.7	9.3%	100.0%	678.5	705.4	732.9	3.5%	100.0%
Compensation of employees	326.7	350.9	384.6	389.3	6.0%	62.7%	405.4	423.1	442.1	4.3%	60.0%
Goods and services	158.0	183.8	178.5	249.8	16.5%	33.3%	249.6	257.8	265.2	2.0%	36.5%
Depreciation	22.2	25.0	21.9	22.5	0.4%	4.0%	23.4	24.5	25.6	4.3%	3.5%
Interest, dividends and rent on land	0.0	0.2	0.4	0.1	89.9%	-	0.1	0.1	0.1	4.3%	-
Total expenses	507.0	559.7	585.3	661.7	9.3%	100.0%	678.5	705.4	732.9	3.5%	100.0%
Surplus/(Deficit)	339.3	(22.0)	(60.3)	(11.6)	-132.5%		(107.3)	(144.9)	(154.5)	137.0%	

Personnel information

Table 30.29 Independent Communications Authority of South Africa personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment													Average growth rate of personnel posts (%)	Average: salary level/ Total (%)		
Number of funded posts	Number of approved establishment posts		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29
Independent Communications Authority of South Africa			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	423	423	434	384.6	0.9	423	389.3	0.9	423	405.4	1.0	423	423.1	1.0	423	442.1	1.0	–	100.0%
1 – 6	23	23	23	4.7	0.2	23	4.6	0.2	23	4.8	0.2	23	5.0	0.2	23	5.3	0.2	–	5.4%
7 – 10	212	212	223	142.7	0.6	212	137.3	0.6	212	143.1	0.7	212	149.3	0.7	212	156.0	0.7	–	50.1%
11 – 12	123	123	123	128.9	1.0	123	134.3	1.1	123	139.9	1.1	123	146.0	1.2	123	152.5	1.2	–	29.1%
13 – 16	64	64	64	104.9	1.6	64	110.0	1.7	64	114.4	1.8	64	119.4	1.9	64	124.8	1.9	–	15.1%
17 – 22	1	1	1	3.3	3.3	1	3.1	3.1	1	3.2	3.2	1	3.4	3.4	1	3.5	3.5	–	0.2%

1. Rand million.

National Electronic Media Institute of South Africa

Selected performance indicators

Table 30.30 National Electronic Media Institute of South Africa performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of learners trained in creative media through short courses per year	e-Astuteness development	Skills for the economy	506	1 036	780	650	650	700	700
Number of learners trained in creative media through learnerships per year	e-Astuteness development		74	180	104	100	100	110	110
Number of learners trained in digital literacy training programmes per year	e-Astuteness development		63 437	88 718	60 070	60 000	50 000	55 000	55 000
Number of people trained in digital entrepreneurship to support the development of small, medium and micro enterprises per year	e-Astuteness development		— ¹	16 613	12 001	11 500	10 000	10 500	11 000
Number of learners trained in digital technologies	e-Astuteness development		3 829	3 159	3 551	2 000	2 500	2 000	2 300
Number of learners trained in ICT programmes per year	e-Astuteness development		149	269	337	200	200	200	100

1. No historical data available.

Entity overview

The National Electronic Media Institute of South Africa was established as a non-profit institute for education in terms of the Companies Act (1973) and is listed as a schedule 3A public entity in terms of the Public Finance Management Act (1999). Its programmes are structured to enhance the market readiness of students in a range of broadcasting disciplines. The mandate was expanded to include providing digital skills and training for the fourth industrial revolution through identified partnerships, with priority areas including digital transformation for government employees, creative media training, courses related to the fourth industrial revolution and digital literacy.

Over the medium term, the institute will focus on implementing its operating model and digital skills agenda in collaboration with government, education institutions, business and civil society. The institute aims to train more than 200 000 learners over the medium term in identified digital skills priority areas such as government e-enablement, creative new media industries, e-inclusion and social innovation.

Spending on compensation of employees accounts for an estimated 40.6 per cent (R134.4 million) of the institute's planned spending over the medium term, with transfers and subsidies to higher education institutions

to fund e-skills projects accounting for an estimated 7.9 per cent (R26.3 million). Total expenditure is projected to increase at an average annual rate of 3.5 per cent, from R102.9 million in 2025/26 to R114 million in 2028/29. The institute is set to derive 99.1 per cent (R328 million) of its revenue over the medium term through transfers from the department and the balance through fees for training and development.

Programmes/Objectives/Activities

Table 30.31 National Electronic Media Institute of South Africa expenditure trends and estimates by programme/objective/activity

					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	46.2	66.8	58.2	50.4	3.0%	41.5%	51.2	52.7	55.2	3.1%	48.1%
e-Astuteness development	101.4	103.4	40.5	50.6	-20.7%	55.4%	53.1	55.8	58.8	5.2%	50.7%
Knowledge for innovation	1.5	3.1	3.1	1.9	9.4%	1.8%	2.0	2.1	—	-100.0%	1.2%
Aggregation framework	0.6	3.3	3.3	—	-100.0%	1.4%	—	—	—	—	—
Total	149.7	176.7	105.1	102.9	-11.7%	100.0%	106.3	110.6	114.0	3.5%	100.0%

Statements of financial performance, cash flow and financial position

Table 30.32 National Electronic Media Institute of South Africa statements of financial performance

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	13.6	53.5	4.7	1.6	-51.0%	14.0%	0.9	1.0	1.0	-14.5%	0.9%
Sale of goods and services other than capital assets	9.9	52.0	3.9	—	-100.0%	12.6%	—	—	—	—	—
Other non-tax revenue	3.7	1.5	0.7	1.6	-24.6%	1.4%	0.9	1.0	1.0	-14.5%	0.9%
Transfers received	134.7	116.2	97.0	101.3	-9.1%	86.0%	105.4	109.6	113.0	3.7%	99.1%
Total revenue	148.3	169.6	101.6	102.9	-11.5%	100.0%	106.3	110.6	114.0	3.5%	100.0%
Expenses											
Current expenses	107.5	85.7	85.9	94.2	-4.3%	69.9%	97.2	101.1	106.3	4.1%	92.1%
Compensation of employees	19.8	34.7	47.1	36.8	22.8%	25.9%	42.4	44.8	47.2	8.7%	40.6%
Goods and services	87.5	48.9	35.5	55.4	-14.1%	42.5%	54.6	56.1	58.9	2.0%	51.3%
Depreciation	0.1	2.1	3.2	2.0	138.0%	1.4%	0.2	0.2	0.2	-53.7%	0.2%
Transfers and subsidies	42.2	90.9	19.2	8.7	-40.9%	30.1%	9.1	9.5	7.7	-3.9%	7.9%
Total expenses	149.7	176.7	105.1	102.9	-11.7%	100.0%	106.3	110.6	114.0	3.5%	100.0%
Surplus/(Deficit)	(1.3)	(7.0)	(3.5)	—	-100.0%		—	—	—	—	

Personnel information

Table 30.33 National Electronic Media Institute of South Africa personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)		Average: salary level/ Total (%)	
Number of funded posts	Number of approved establishment posts	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate											
			2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29	
			National Electronic Media Institute of South Africa		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	
Salary level	38	38	98	47.1	0.5	42	36.8	0.9	42	42.4	1.0	42	44.8	1.1	42	47.2	1.1	–	100.0%	
1 – 6	2	2	2	0.3	0.2	3	1.1	0.4	3	1.1	0.4	3	1.2	0.4	3	1.2	0.4	–	7.1%	
7 – 10	27	27	87	34.2	0.4	24	16.8	0.7	24	17.5	0.7	24	18.5	0.8	24	19.5	0.8	–	57.1%	
13 – 16	9	9	9	12.6	1.4	15	18.9	1.3	15	23.8	1.6	15	25.1	1.7	15	26.5	1.8	–	35.7%	

1. Rand million.

Sentech

Selected performance indicators

Table 30.34 Sentech performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage household coverage of digital television infrastructure per year	Attain digital terrestrial television network	Increased infrastructure investment, access and efficiency	99.8%	99.8%	99.8%	99.8%	99.8%	99.8%	99.8%
Total number of broadband-connected households and facilities	Attain digital terrestrial television network	Digital transformation across the state	— ¹	800	1 292	5 800	9 600	13 100	— ²
Number of customers onboarded on digital platforms per year	Attain digital terrestrial television network	An ethical, capable and professional public service	2	1	7	1	1	1	— ²

1. No historical data available.

2. Project concluded.

Entity overview

Sentech derives its mandate from the Sentech Act (1996) and the Electronic Communications Act (2005) and is listed as a schedule 3B public entity in the Public Finance Management Act (1999). It is responsible for providing signal distribution services as a common carrier to licensed television and radio broadcasters. In 2002, following the deregulation of the telecommunications sector, Sentech was granted 2 additional licences, allowing the company to provide international voice-based telecommunications and multimedia services.

Sentech will focus on increasing revenue over the medium term by pursuing growth initiatives in connectivity businesses; managed infrastructure services (such as data centres and towers); partnerships and expansion through mergers and acquisitions; and expanding into new markets such as the Southern African Development Community and East Africa regions. The entity will focus on reducing operational costs and enhancing returns on capital investment, and will implement several cost-containment measures to generate sufficient cash flow to meet future obligations.

Sentech will also continue to invest in core infrastructure such as its terrestrial transmission network and data centres to maintain its position as a leader in the industry. One of the its projects over the medium term is the digital terrestrial television frequency migration, which involves migrating broadcasting from analogue to digital technologies, and ensuring that 99.8 per cent of households are covered by digital television infrastructure. Capital expenditure, primarily funded through operating activities, and the acquisition of assets such as software and technical equipment, is expected to amount to R1.2 billion over the medium term.

Total expenditure is set to amount to R5.3 billion over the medium term, decreasing from R2.5 billion in 2025/26 to R1.8 billion in 2028/29, at an average annual rate of 10.1 per cent. This is due to one-off allocations from the department amounting to R889 million for dual illumination, which is the cost of operating both digital and analogue systems due to the delay in switching off the analogue broadcasting signal (R189 million); and assistance with broadcast transmission costs (R700 million). To support development capabilities in the long term, Sentech has strengthened strategic partnerships with academic institutions to build a sustainable pipeline of critical digital, engineering and leadership skills. As a result, spending on compensation of employees is projected to increase at an average annual rate of 3.9 per cent, from R519.6 million in 2025/26 to R582.1 million in 2028/29, in line with the projected increase in personnel from 425 to for 485 over the same period.

The entity expects to derive 97 per cent (R5.2 billion) of its revenue over the MTEF period through fees for television, radio and streaming services and the remainder through other sources such as rental income. Revenue is expected to decrease at an average annual rate of 9.8 per cent, from R2.5 billion in 2025/26 to R1.9 billion in 2028/29, due to additional allocations provided in 2025/26.

Programmes/Objectives/Activities

Table 30.35 Sentech expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	1 651.5	1 666.9	1 903.8	2 506.4	14.9%	100.0%	1 695.5	1 742.5	1 820.8	-10.1%	100.0%
Total	1 651.5	1 666.9	1 903.8	2 506.4	14.9%	100.0%	1 695.5	1 742.5	1 820.8	-10.1%	100.0%

Statements of financial performance, cash flow and financial position

Table 30.36 Sentech statements of financial performance, cash flow and financial position

Statement of financial performance

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	1 515.6	1 505.5	1 654.4	1 655.8	3.0%	87.5%	1 699.9	1 786.4	1 866.6	4.1%	100.0%
Sale of goods and services other than capital assets	1 411.9	1 381.1	1 606.2	1 605.3	4.4%	82.9%	1 648.4	1 732.6	1 810.4	4.1%	97.0%
Other non-tax revenue	103.7	124.4	48.2	50.5	-21.3%	4.5%	51.5	53.8	56.2	3.6%	3.0%
Transfers received	–	15.4	3.4	889.0	–	12.5%	–	–	–	-100.0%	–
Total revenue	1 515.6	1 520.9	1 657.8	2 544.8	18.9%	100.0%	1 699.9	1 786.4	1 866.6	-9.8%	100.0%
Expenses											
Current expenses	1 651.5	1 666.9	1 903.8	2 492.1	14.7%	99.8%	1 693.9	1 726.3	1 803.8	-10.2%	99.3%
Compensation of employees	437.7	485.2	469.4	519.6	5.9%	24.7%	543.0	557.1	582.1	3.9%	32.0%
Goods and services	830.0	802.3	1 086.0	1 656.1	25.9%	56.6%	838.8	909.8	950.6	-16.9%	51.3%
Depreciation	227.9	224.0	210.6	212.6	-2.3%	11.3%	226.0	205.6	214.9	0.4%	12.3%
Interest, dividends and rent on land	155.9	155.5	137.8	103.8	-12.7%	7.2%	86.1	53.8	56.2	-18.5%	3.7%
Transfers and subsidies	–	–	–	14.2	–	0.2%	1.6	16.2	17.0	6.0%	0.7%
Total expenses	1 651.5	1 666.9	1 903.8	2 506.4	14.9%	100.0%	1 695.5	1 742.5	1 820.8	-10.1%	100.0%
Surplus/(Deficit)	(135.9)	(146.0)	(246.0)	38.5	-165.7%		4.4	43.9	45.9	6.0%	

Cash flow statement

Cash flow from operating activities	(375.6)	309.6	443.6	211.2	-182.5%	100.0%	345.9	120.3	221.5	1.6%	100.0%
Receipts											
Non-tax receipts	1 124.9	1 534.4	1 741.3	1 738.9	15.6%	81.2%	1 648.4	1 732.6	1 810.4	1.4%	100.0%
Sales of goods and services other than capital assets	1 031.5	1 381.1	1 606.2	1 672.7	17.5%	75.3%	1 648.4	1 732.6	1 810.4	2.7%	100.0%
Other tax receipts	93.4	153.3	135.0	66.2	-10.8%	5.9%	–	–	–	-100.0%	–
Transfers received	30.5	171.5	327.2	889.0	207.7%	18.8%	–	–	–	-100.0%	–
Total receipts	1 155.4	1 706.0	2 068.4	2 627.9	31.5%	100.0%	1 648.4	1 732.6	1 810.4	-11.7%	100.0%
Payment											
Current payments	1 290.3	818.1	1 444.8	2 268.9	20.7%	83.5%	1 302.5	1 612.3	1 588.9	-11.2%	100.0%
Compensation of employees	436.0	485.2	469.9	490.9	4.0%	27.0%	525.3	557.1	582.1	5.8%	37.0%
Goods and services	701.8	179.6	839.9	1 656.7	33.2%	48.5%	638.1	909.8	950.6	-16.9%	55.5%
Interest and rent on land	152.5	153.3	135.0	121.3	-7.3%	8.1%	139.2	145.5	56.2	-22.6%	7.6%
Transfers and subsidies	–	33.8	–	–	–	0.5%	–	–	–	–	–
Payments for financial assets	240.7	544.5	180.0	147.8	-15.0%	16.0%	–	–	–	-100.0%	–
Total payments	1 531.0	1 396.4	1 624.8	2 416.6	16.4%	100.0%	1 302.5	1 612.3	1 588.9	-13.0%	100.0%
Net cash flow from investing activities	(90.8)	152.4	(382.5)	(375.8)	60.6%	100.0%	(179.5)	(207.5)	(39.2)	-52.9%	100.0%
Acquisition of property, plant, equipment and intangible assets	(90.8)	(94.6)	(106.0)	(915.7)	116.1%	173.2%	(481.7)	(600.4)	(86.3)	-54.5%	274.1%
Proceeds from the sale of property, plant, equipment and intangible assets	–	0.4	–	–	–	-0.1%	–	–	–	–	–
Other flows from investing activities	–	246.5	(276.5)	539.9	–	-73.2%	302.2	392.9	47.0	-55.7%	-174.1%
Net cash flow from financing activities	65.9	(102.2)	(114.5)	(121.2)	-222.5%	100.0%	(114.6)	(108.9)	(92.6)	-8.6%	100.0%
Repayment of finance leases	48.1	(130.8)	(146.4)	(127.4)	-238.3%	131.0%	(114.6)	(108.9)	(92.6)	-10.1%	100.0%
Other flows from financing activities	17.8	28.6	31.9	6.1	-29.9%	-31.0%	–	–	–	-100.0%	–
Net increase/(decrease) in cash and cash equivalents	(400.4)	359.7	(53.4)	(285.8)	-10.6%	100.0%	51.7	(196.1)	89.7	-168.0%	100.0%

Table 30.36 Sentech statements of financial performance, cash flow and financial position (continued)

Statement of financial position				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	1 148.2	1 098.2	1 181.9	1 934.8	19.0%	30.9%	2 295.8	2 745.8	1 737.2	-3.5%	55.0%
<i>of which:</i>											
<i>Acquisition of assets</i>	<i>(90.8)</i>	<i>(94.6)</i>	<i>(106.0)</i>	<i>(915.7)</i>	<i>116.1%</i>	<i>100.0%</i>	<i>(481.7)</i>	<i>(600.4)</i>	<i>(86.3)</i>	<i>-54.5%</i>	<i>100.0%</i>
Investments	891.2	1 189.7	1 236.6	1 015.1	4.4%	24.9%	835.6	924.9	604.6	-15.9%	19.2%
Inventory	74.3	77.5	73.2	64.1	-4.8%	1.7%	58.3	53.0	55.6	-4.6%	1.4%
Receivables and prepayments	665.0	1 197.7	1 180.4	754.8	4.3%	21.9%	421.8	88.8	663.0	-4.2%	9.5%
Cash and cash equivalents	1 513.0	631.0	595.7	411.3	-35.2%	18.1%	329.1	263.3	815.6	25.6%	11.4%
Taxation	108.4	116.8	75.9	132.5	6.9%	2.5%	136.5	140.6	147.6	3.7%	3.4%
Total assets	4 400.2	4 310.9	4 343.8	4 312.6	-0.7%	100.0%	4 077.0	4 216.2	4 023.6	-2.3%	100.0%
Accumulated surplus/(deficit)	1 857.3	1 711.9	1 463.1	1 690.5	-3.1%	38.7%	1 703.6	1 761.0	1 823.8	2.6%	42.9%
Capital and reserves	828.5	828.5	936.3	965.7	5.2%	20.5%	965.8	965.8	819.8	-5.3%	22.3%
Finance lease	1 286.9	1 249.8	1 100.8	929.1	-10.3%	26.3%	668.3	776.7	726.1	-7.9%	17.6%
Deferred income	229.7	376.2	648.7	510.3	30.5%	10.2%	500.1	295.1	265.6	-19.6%	8.6%
Trade and other payables	181.4	126.1	169.3	199.2	3.2%	3.9%	221.9	400.7	370.5	23.0%	8.1%
Provisions	16.4	18.4	25.6	17.7	2.6%	0.4%	17.3	17.0	17.8	0.3%	0.4%
Total equity and liabilities	4 400.2	4 310.9	4 343.8	4 312.6	-0.7%	100.0%	4 077.0	4 216.2	4 023.6	-2.3%	100.0%

Personnel information

Table 30.37 Sentech personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29		
Sentech			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	425	485	425	469.4	1.1	425	519.6	1.2	485	543.0	1.1	485	557.1	1.1	485	582.1	1.2	4.5%	100.0%
7 – 10	82	92	82	47.1	0.6	82	52.1	0.6	92	54.4	0.6	92	55.9	0.6	92	58.4	0.6	3.9%	19.0%
11 – 12	232	262	232	265.6	1.1	232	294.1	1.3	262	307.3	1.2	262	315.3	1.2	262	329.4	1.3	4.1%	54.0%
13 – 16	108	128	108	145.7	1.3	108	161.3	1.5	128	168.6	1.3	128	173.0	1.4	128	180.7	1.4	5.8%	26.4%
17 – 22	3	3	3	11.0	3.7	3	12.2	4.1	3	12.7	4.2	3	13.0	4.3	3	13.6	4.5	–	0.6%

1. Rand million.

South African Broadcasting Corporation

Selected performance indicators

Table 30.38 South African Broadcasting Corporation performance indicators by programme/objective/activity and related priority

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of national days covered on television per year	Local content delivery: Video entertainment	Social cohesion and nation building	7	7	7	7	7	7	7
Number of registered users of the SABC+ platform per year	Local content delivery: Video entertainment		— ¹	— ¹	846 973	1 000 000	1 250 000	1 500 000	1 500 000
Numbers of hours of television content digitised per year	Digital terrestrial migration and technology		— ¹	16 333	66 997	75 000	100 000	125 000	150 000
Percentage of prime-time share of television screen ratings per year	Local content delivery: Video entertainment		SABC1: 25% SABC2: 8% SABC3: 3%	SABC1: 22% SABC2: 6% SABC3: 3%	SABC1: 16% SABC2: 3% SABC3: 2%	SABC1: 22% SABC2: 7% SABC3: 3%	SABC1: 22% SABC2: 7% SABC3: 3%	SABC1: 24% SABC2: 8% SABC3: 5%	SABC1: 24% SABC2: 8% SABC3: 5%
Average number of adult listeners of SABC radio stations per 7-day period for public broadcast services (PBS) and public commercial stations (PCS) per year	Local content delivery: Radio		PBS: 30m PCS: 6m	PBS: 23.5m PCS: 5m	PBS: 24.2m PCS: 5.9m	PBS: 23.5m PCS: 5m	PBS: 23.5m PCS: 5m	PBS: 23.5m PCS: 5m	PBS: 23.5m PCS: 5m

1. No historical data available.

Entity overview

The South African Broadcasting Corporation derives its mandate from the Broadcasting Act (1999) and is listed as a schedule 2 public entity in terms of the Public Finance Management Act (1999). The corporation is mandated to provide broadcasting and information services through a wide range of programming that displays South African talent in educational and entertainment programmes; offer diverse views through various news channels, information and analysis perspectives; and advance national and public interests through popular sports. It is charged with aligning with the democratic values of the Constitution and enhancing and protecting the fundamental rights of the people of South Africa.

Over the medium term, the corporation will focus on revenue generation initiatives that will include the optimisation of the SABC+ digital platform, and partnership agreements in its efforts to improve its financial sustainability and address going concern challenges. The corporation will also focus on digital transformation to take advantage of new platforms and emerging technologies. This will include using artificial intelligence, exploring new strategic partnerships, maximising revenue from its content library and repositioning its image by building public confidence to make it a media platform of choice for all stakeholders. Through these measures, the corporation aims to attract a 24 per cent of prime-time ratings for SABC1 and an 8 per cent share for SABC2 by 2028/29.

Total expenditure is projected to increase at an average annual rate of 5.6 per cent, from R6.7 billion in 2025/26 to R7.9 billion in 2028/29. Spending on content acquisition is set to increase by 13 per cent over the medium term, and spending on compensation of employees at an average annual rate of 6.2 per cent over the same period, from R2.3 billion in 2025/26 to R2.8 billion in 2028/29, as the vacancy rate of 20 per cent is reduced and cost-of-living adjustments are budgeted for. Other notable increases in expenditure over the medium term will be broadcasting costs (by 35 per cent, from R515.7 million in 2025/26 to R696.1 million in 2028/29), marketing (by 23 per cent, from R132.6 million in 2025/26 to R179.1 million in 2028/29) and direct licence collection costs (by 25 per cent, from R89.9 million in 2025/26 to R121.3 million in 2028/29) as the marketing of new content and TV licence payment follow-ups will be intensified. This is expected to have a positive impact on revenue.

An estimated 76.9 per cent (R17.4 billion) of the corporation's projected revenue over the period ahead is expected to be generated from commercial activities, and the balance through television licence fees and transfers from the department. Total revenue is expected to increase at an average annual rate of 6.4 per cent, from R6.6 billion in 2025/26 to R7.9 billion in 2028/29, mainly due to the increased collection of licence fees, and revenue derived from sponsorships and advertising.

Programmes/Objectives/Activities

Table 30.39 South African Broadcasting Corporation expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	949.7	815.1	993.4	1 757.6	22.8%	19.9%	1 829.7	1 972.1	2 060.9	5.4%	25.8%
Local content delivery: Video entertainment	1 805.6	1 643.0	1 480.2	1 788.4	-0.3%	29.6%	1 895.1	1 999.9	2 089.9	5.3%	26.3%
Local content delivery: Radio	775.8	843.5	914.7	1 055.4	10.8%	15.8%	1 115.9	1 168.8	1 221.4	5.0%	15.4%
Universal access transmitter rollout news	670.2	649.4	690.6	688.6	0.9%	11.9%	868.3	820.9	857.8	7.6%	11.2%
Sports of national interest and mandate	471.8	458.3	561.9	323.4	-11.8%	8.0%	355.0	386.2	403.6	7.7%	5.0%
Digital terrestrial migration and technology	707.0	773.4	801.7	1 107.5	16.1%	14.9%	1 172.4	1 227.7	1 282.9	5.0%	16.2%
Total	5 380.0	5 182.6	5 442.5	6 721.0	7.7%	100.0%	7 236.5	7 575.5	7 916.4	5.6%	100.0%

Statements of financial performance, cash flow and financial position

Table 30.40 South African Broadcasting Corporation statements of financial performance, cash flow and financial position

Statement of financial performance						Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome					Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	
Revenue												
Non-tax revenue	4 479.6	4 770.1	5 008.9	6 332.4	12.2%	96.4%	6 961.0	7 328.9	7 658.7	6.5%	96.8%	
Sale of goods and services other than capital assets	3 607.0	3 799.6	4 095.5	5 038.5	11.8%	77.4%	5 530.0	5 819.0	6 080.9	6.5%	76.9%	
Other non-tax revenue	872.7	970.5	913.4	1 293.9	14.0%	19.0%	1 431.0	1 509.9	1 577.8	6.8%	19.9%	
Transfers received	153.9	214.8	180.3	225.9	13.7%	3.6%	234.2	243.5	251.1	3.6%	3.2%	
Total revenue	4 633.5	4 984.9	5 189.2	6 558.3	12.3%	100.0%	7 195.1	7 572.4	7 909.8	6.4%	100.0%	
Expenses												
Current expenses	5 380.0	5 182.6	5 442.5	6 721.0	7.7%	100.0%	7 236.5	7 575.5	7 916.4	5.6%	100.0%	
Compensation of employees	2 001.0	1 913.5	1 856.9	2 348.6	5.5%	35.7%	2 560.8	2 693.2	2 814.4	6.2%	35.5%	
Goods and services	1 836.9	1 853.6	2 288.2	2 874.6	16.1%	39.0%	3 095.9	3 213.4	3 358.0	5.3%	42.5%	
Depreciation	1 508.2	1 355.0	1 290.3	1 420.5	-2.0%	24.5%	1 500.8	1 586.3	1 657.7	5.3%	20.9%	
Interest, dividends and rent on land	34.0	60.5	7.1	77.2	31.5%	0.8%	79.0	82.6	86.3	3.8%	1.1%	
Total expenses	5 380.0	5 182.6	5 442.5	6 721.0	7.7%	100.0%	7 236.5	7 575.5	7 916.4	5.6%	100.0%	
Surplus/(Deficit)	(746.5)	(197.8)	(253.3)	(162.7)	-39.8%		(41.3)	(3.1)	(6.6)	-65.6%		
Cash flow statement												
Cash flow from operating activities	(630.7)	(174.7)	(402.5)	(271.7)	-24.5%	100.0%	196.0	350.1	362.4	-210.1%	100.0%	
Receipts												
Non-tax receipts	3 814.3	3 950.8	4 101.6	5 048.0	9.8%	82.7%	5 530.0	5 828.5	6 090.8	6.5%	80.1%	
Sales of goods and services other than capital assets	3 754.0	3 898.9	4 064.7	5 038.5	10.3%	81.9%	5 530.0	5 819.0	6 080.9	6.5%	80.0%	
Other tax receipts	60.3	51.9	36.9	9.5	-46.0%	0.8%	—	9.5	9.9	1.5%	0.1%	
Transfers received	153.9	266.6	211.1	225.9	13.7%	4.2%	234.2	243.5	251.1	3.6%	3.3%	
Financial transactions in assets and liabilities	813.4	526.1	522.2	817.4	0.2%	13.1%	1 137.2	1 205.6	1 259.9	15.5%	16.5%	
Total receipts	4 781.7	4 743.5	4 834.9	6 091.3	8.4%	100.0%	6 901.4	7 277.7	7 601.8	7.7%	100.0%	
Payment												
Current payments	5 412.4	4 921.4	5 237.3	6 363.0	5.5%	100.0%	6 705.3	6 927.6	7 239.4	4.4%	100.0%	
Compensation of employees	2 378.4	2 039.7	1 856.9	2 348.6	-0.4%	39.3%	2 560.8	2 693.2	2 814.4	6.2%	38.7%	
Goods and services	3 000.0	2 821.2	3 378.5	3 937.2	9.5%	59.9%	4 067.6	4 151.8	4 338.6	3.3%	60.2%	
Interest and rent on land	34.0	60.5	2.0	77.2	31.5%	0.8%	77.0	82.6	86.3	3.8%	1.2%	
Transfers and subsidies	—	(3.3)	—	—	—	—	—	—	—	—	—	
Total payments	5 412.4	4 918.1	5 237.3	6 363.0	5.5%	100.0%	6 705.3	6 927.6	7 239.4	4.4%	100.0%	
Net cash flow from investing activities	(299.2)	(128.5)	(128.3)	(150.0)	-20.6%	100.0%	(300.0)	(300.0)	(300.0)	26.0%	100.0%	
Acquisition of property, plant, equipment and intangible assets	(253.8)	(236.9)	(151.0)	(150.0)	-16.1%	112.1%	(300.0)	(300.0)	(300.0)	26.0%	100.0%	
Acquisition of software and other intangible assets	(49.3)	(8.2)	(11.3)	—	-100.0%	9.7%	—	—	—	—	—	
Proceeds from the sale of property, plant, equipment and intangible assets	3.9	116.6	33.9	—	-100.0%	-21.9%	—	—	—	—	—	
Net cash flow from financing activities	221.3	232.9	188.0	3 987.0	162.2%	100.0%	590.8	640.1	640.1	-45.7%	100.0%	
Deferred income	202.3	240.7	195.7	730.1	53.4%	29.6%	713.2	647.9	647.9	-3.9%	107.4%	
Borrowing activities	27.4	—	—	114.7	61.2%	3.1%	(114.7)	—	—	-100.0%	-6.1%	
Repayment of finance leases	(8.4)	(7.8)	(7.6)	(7.8)	-2.3%	-0.7%	(7.8)	(7.8)	(7.8)	—	-1.3%	
Other flows from financing activities	—	—	—	3 150.0	—	68.0%	—	—	—	-100.0%	—	
Net increase/(decrease) in cash and cash equivalents	(708.6)	(70.2)	(342.8)	3 565.3	-271.4%	100.0%	486.8	690.1	702.5	-41.8%	100.0%	

Table 30.40 South African Broadcasting Corporation statements of financial performance, cash flow and financial position (continued)

Statement of financial position					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	1 687.0	1 733.1	2 921.5	3 666.0	29.5%	42.6%	3 938.4	4 011.0	4 191.5	4.6%	44.5%
of which:											
Acquisition of assets	(253.8)	(236.9)	(151.0)	(150.0)	-16.1%	100.0%	(300.0)	(300.0)	(300.0)	26.0%	100.0%
Investments	14.9	19.6	19.7	—	-100.0%	0.2%	—	—	—	—	—
Inventory	481.3	295.0	277.8	299.4	-14.6%	5.8%	319.1	340.2	355.5	5.9%	3.7%
Receivables and prepayments	649.5	797.4	831.9	757.5	5.3%	12.9%	837.3	873.8	913.1	6.4%	9.6%
Cash and cash equivalents	471.6	401.3	58.6	2 932.1	83.9%	16.4%	2 941.2	2 933.9	3 065.9	1.5%	32.8%
Non-current assets held for sale	1.5	0.2	0.1	—	-100.0%	—	—	—	—	—	—
Defined benefit plan assets	1 319.1	839.1	2 204.7	839.1	-14.0%	22.1%	839.1	839.1	876.8	1.5%	9.4%
Total assets	4 624.9	4 085.8	6 314.3	8 494.1	22.5%	100.0%	8 875.2	8 997.9	9 402.8	3.4%	100.0%
Accumulated surplus/(deficit)	(2 180.5)	(3 236.7)	(2 672.0)	(2 367.2)	2.8%	-44.5%	(1 809.5)	(1 408.2)	(1 471.6)	-14.7%	-17.2%
Capital and reserves	—	—	1 211.1	—	—	5.1%	—	—	—	—	—
Capital reserve fund	3 565.0	3 580.0	3 479.1	6 788.3	23.9%	74.0%	6 810.4	6 808.6	6 829.2	0.2%	75.0%
Borrowings	27.4	27.4	27.4	142.1	73.1%	1.0%	27.4	27.4	28.6	-41.4%	0.3%
Finance lease	—	—	525.9	—	—	2.2%	—	—	—	—	—
Deferred income	368.8	443.1	—	—	-100.0%	3.5%	—	—	—	—	—
Trade and other payables	1 185.1	1 769.2	2 180.0	1 741.9	13.7%	29.2%	1 692.4	1 733.8	1 811.8	1.3%	19.2%
Taxation	3.6	1.9	—	—	-100.0%	—	—	—	—	—	—
Provisions	1 509.3	1 501.0	1 562.9	1 501.0	-0.2%	25.8%	1 501.0	1 501.0	1 568.5	1.5%	16.8%
Derivatives financial instruments	146.2	—	—	688.1	67.6%	3.5%	653.5	335.4	636.3	-2.6%	6.0%
Total equity and liabilities	4 624.9	4 085.8	6 314.3	8 494.1	22.5%	100.0%	8 875.2	8 997.9	9 402.8	3.4%	100.0%

Personnel information

Table 30.41 South African Broadcasting Corporation personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026		Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)		
Number of funded posts	Number of approved establishment posts	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29				
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			Number	Cost	Unit cost	
South African Broadcasting Corporation		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	2 300	2 300	2 200	1 856.9	0.8	2 300	2 348.6	1.0	2 500	2 560.8	1.0	2 570	2 693.2	1.0	2 660	814.4	1.1	5.0%	100.0%
1 – 6	131	131	131	31.7	0.2	131	31.7	0.2	131	31.7	0.2	131	31.7	0.2	131	31.7	0.2	–	5.1%
7 – 10	388	388	188	103.9	0.6	388	267.6	0.7	388	267.6	0.7	388	267.6	0.7	388	267.6	0.7	–	15.1%
11 – 12	1 309	1 309	1 436	1 038.8	0.7	1 309	1 327.6	1.0	1 508	1 536.4	1.0	1 578	1 668.9	1.1	1 668	790.1	1.1	8.4%	61.5%
13 – 16	468	468	442	672.2	1.5	468	708.0	1.5	468	708.0	1.5	468	708.0	1.5	468	708.0	1.5	–	18.2%
17 – 22	4	4	3	10.3	3.4	4	13.7	3.4	5	17.1	3.4	5	17.1	3.4	5	17.1	3.4	7.7%	0.2%

1. Rand million.

South African Post Office

Selected performance indicators

Table 30.42 South African Post Office performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Total number of points of presence	Post Office operations	Improved governance and performance of public entities	1 069	894	553	553	553	553	553
Percentage achieve the regulated mail delivery standard	Post Office operations		52%	33%	62%	92%	92%	92%	92%

Entity overview

The South African Post Office is a schedule 2 public entity in terms of the Public Finance Management Act (1999) and derives its mandate from the Postal Services Act (1998), the South African Post Office SOC Ltd Act (2011) and South African Post Office SOC Ltd Amendment Act (2024). It was established to provide postal and related

services to the public and has an exclusive mandate to conduct postal services. Its mandate makes provision for the regulation of postal services and the operational functions of the postal company, including its universal service obligations.

Over the medium term, the entity will focus on providing universal access to postal and related services, particularly courier services, postal services, financial services and e-commerce. This will entail focusing on high-volume routes, expanding collection and delivery options, enabling assisted-digital services (such as identity, authentication, hybrid mail and payments), and expanding its motor vehicle licence disc renewal service. These activities, among others, are expected to enable it to exit business rescue over the medium term.

Total expenditure is projected to decrease at an average annual rate of 14.3 per cent, from R4.2 billion in 2025/26 to R2.7 billion in 2028/29, mostly due to lower depreciation due to less capital expenditure, and lower interest expenditure. Spending on compensation of employees accounts for a projected 56.2 per cent (R4.3 billion) of total expenditure over the medium term, with transport, IT and property costs the other main drivers of spending. In line with the expected decrease in the number of personnel, from 6 046 in 2025/26 to 5 924 in 2028/29 as a result of natural attrition, spending on compensation of employees is expected to increase marginally, at an average annual rate of 0.3 per cent, from R1.48 billion to R1.49 billion over the same period. Over the MTEF period, R1.9 billion is allocated to maintain 553 points of presence, in line with the entity's universal service obligations.

The entity's financial position is expected to improve over the medium term – its projected loss of R390.9 million in 2026/27 is expected to reduce to a R309 million loss in 2027/28 before improving to a profit of R20.9 million in 2028/29 as the entity implements the required initiatives to improve its financial performance. The entity derives its revenue from providing postal services and courier services, and from the fees it charges for financial transactions. Revenue is expected to decrease at an average annual rate of 7.8 per cent, from R3.4 billion in 2025/26 to R2.7 billion in 2028/29, due to the change in accounting treatment for interest income for the Post Office Pension Fund, which means that the interest expenses associated with the fund will not be recognised in the entity's financial records as per the accounting guidelines.

Programmes/Objectives/Activities

Table 30.43 South African Post Office expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	2 550.4	3 204.3	1 944.7	2 292.9	-3.5%	49.0%	713.9	743.0	782.9	-30.1%	29.1%
Docex	36.4	37.1	38.6	38.8	2.2%	0.7%	37.2	38.5	39.9	0.9%	1.5%
Post office operations	3 751.3	2 720.1	1 857.8	1 917.4	-20.0%	50.3%	1 711.6	1 780.0	1 851.2	-1.2%	69.4%
Total	6 338.1	5 961.5	3 841.1	4 249.1	-12.5%	100.0%	2 462.6	2 561.5	2 674.0	-14.3%	100.0%

Statements of financial performance, cash flow and financial position

Table 30.44 South African Post Office statements of financial performance, cash flow and financial position

Statement of financial performance						Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Revised estimate	Average growth rate (%)		Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	3 709.0	10 836.7	3 175.9	2 861.0	-8.3%	90.5%	1 476.2	1 633.3	2 056.4	-10.4%	73.6%
Sale of goods and services other than capital assets	2 430.9	1 717.6	1 243.4	1 476.3	-15.3%	30.2%	1 328.1	1 459.6	1 800.6	6.8%	65.4%
Other non-tax revenue	1 278.1	9 119.1	1 932.5	1 384.7	2.7%	60.3%	148.1	173.7	255.9	-43.0%	8.2%
Transfers received	519.3	524.3	547.8	572.4	3.3%	9.5%	595.5	619.3	638.5	3.7%	26.4%
Total revenue	4 228.3	11 361.0	3 723.7	3 433.3	-6.7%	100.0%	2 071.7	2 252.6	2 694.9	-7.8%	100.0%
Expenses											
Current expenses	6 338.1	5 651.0	3 838.9	4 248.8	-12.5%	98.5%	2 462.3	2 561.2	2 673.7	-14.3%	100.0%
Compensation of employees	3 210.5	2 500.7	1 521.8	1 483.5	-22.7%	42.7%	1 385.8	1 441.2	1 498.9	0.3%	56.2%
Goods and services	1 931.7	1 936.4	1 122.9	1 303.0	-12.3%	30.9%	1 012.3	1 053.4	1 105.7	-5.3%	41.2%
Depreciation	188.4	259.3	137.0	522.1	40.5%	5.4%	63.6	66.2	68.8	-49.1%	2.6%
Interest, dividends and rent on land	1 007.5	954.6	1 057.3	940.3	-2.3%	19.4%	0.6	0.4	0.3	-93.3%	–
Transfers and subsidies	–	310.5	2.2	0.3	–	1.5%	0.2	0.3	0.4	8.0%	–
Total expenses	6 338.1	5 961.5	3 841.1	4 249.1	-12.5%	100.0%	2 462.6	2 561.5	2 674.0	-14.3%	100.0%
Surplus/(Deficit)	(2 109.8)	5 399.5	(117.4)	(815.8)	-27.1%		(390.9)	(309.0)	20.9	-129.5%	
Cash flow statement											
Cash flow from operating activities	(603.4)	(304.7)	(2 055.6)	(128.1)	-40.3%	100.0%	(327.3)	(233.8)	89.7	-188.8%	100.0%
Receipts											
Non-tax receipts	3 373.1	2 769.6	2 707.2	2 454.7	-10.1%	67.2%	1 338.3	1 470.7	1 812.7	-9.6%	65.8%
Sales of goods and services other than capital assets	2 430.9	1 717.6	1 243.4	1 476.3	-15.3%	40.9%	1 328.1	1 459.6	1 800.6	6.8%	65.4%
Other tax receipts	942.2	1 052.0	1 463.9	978.4	1.3%	26.4%	10.1	11.1	12.1	-76.9%	0.5%
Transfers received	519.3	524.3	547.8	572.4	3.3%	12.9%	595.5	619.3	638.5	3.7%	26.4%
Financial transactions in assets and liabilities	335.9	2 126.7	473.6	406.3	6.5%	19.9%	138.0	162.6	243.8	-15.7%	7.8%
Total receipts	4 228.3	5 420.6	3 728.7	3 433.3	-6.7%	100.0%	2 071.7	2 252.6	2 694.9	-7.8%	100.0%
Payment											
Current payments	4 830.7	5 414.8	5 782.1	3 561.1	-9.7%	98.4%	2 398.7	2 486.1	2 604.9	-9.9%	100.0%
Compensation of employees	3 210.5	2 500.7	1 521.8	1 483.5	-22.7%	43.8%	1 385.8	1 441.2	1 498.9	0.3%	57.8%
Goods and services	612.7	1 959.5	3 203.0	1 137.3	22.9%	34.7%	1 012.3	1 044.4	1 105.7	-0.9%	42.2%
Interest and rent on land	1 007.5	954.6	1 057.3	940.3	-2.3%	19.9%	0.6	0.4	0.3	-93.3%	–
Transfers and subsidies	1.0	310.5	2.2	0.3	-33.0%	1.6%	0.2	0.3	0.4	8.0%	–
Total payments	4 831.7	5 725.3	5 784.3	3 561.4	-9.7%	100.0%	2 399.0	2 486.4	2 605.2	-9.9%	100.0%
Net cash flow from investing activities	665.0	37.2	(0.3)	(198.1)	-166.8%	100.0%	(60.0)	(66.0)	(72.6)	-28.4%	100.0%
Acquisition of property, plant, equipment and intangible assets	(2.7)	(2.3)	(0.3)	(198.1)	317.1%	-40.4%	(60.0)	(66.0)	(72.6)	-28.4%	100.0%
Acquisition of software and other intangible assets	–	(0.2)	–	–	–	–	–	–	–	–	–
Other flows from investing activities	667.7	39.7	–	–	-100.0%	140.4%	–	–	–	–	–
Net cash flow from financing activities	(127.7)	2 250.0	83.4	(115.9)	-3.2%	100.0%	272.5	289.4	(32.8)	-34.4%	100.0%
Other flows from financing activities	(127.7)	2 250.0	83.4	(115.9)	-3.2%	100.0%	272.5	289.4	(32.8)	-34.4%	100.0%
Net increase/(decrease) in cash and cash equivalents	(66.1)	1 982.5	(1 972.5)	(442.1)	88.4%	100.0%	(114.8)	(10.5)	(15.7)	-67.2%	100.0%
Statement of financial position											
Carrying value of assets of which:	2 655.1	2 006.8	1 938.0	1 818.0	-11.9%	55.6%	1 810.8	1 750.8	1 693.1	-2.3%	74.1%
Acquisition of assets	(2.7)	(2.3)	(0.3)	(198.1)	317.1%	100.0%	(60.0)	(66.0)	(72.6)	-28.4%	100.0%
Investments	348.6	317.8	283.1	257.0	-9.7%	8.0%	225.6	206.7	192.1	-9.2%	8.8%
Inventory	48.1	31.5	32.0	52.8	3.2%	1.1%	28.9	27.5	26.1	-21.0%	1.2%
Receivables and prepayments	685.1	399.7	301.5	205.1	-33.1%	10.5%	292.0	287.6	283.3	11.4%	12.2%
Cash and cash equivalents	539.5	2 525.6	553.0	110.9	-41.0%	24.6%	102.7	92.2	76.6	-11.6%	3.8%
Non-current assets held for sale	41.2	–	–	–	-100.0%	0.3%	–	–	–	–	–
Total assets	4 317.5	5 281.4	3 107.6	2 443.8	-17.3%	100.0%	2 460.0	2 364.7	2 271.1	-2.4%	100.0%
Accumulated surplus/(deficit)	(16 358.8)	(11 061.9)	(11 504.2)	(12 323.8)	-9.0%	-338.3%	(12 123.8)	(12 432.0)	(12 409.1)	0.2%	-520.9%
Capital and reserves	10 154.5	12 087.0	12 226.1	12 226.1	6.4%	308.2%	12 226.1	12 226.1	12 226.1	–	516.9%
Deferred income	80.9	63.4	59.3	59.5	-9.7%	1.7%	65.4	68.7	72.1	6.6%	2.9%
Trade and other payables	9 203.2	3 590.4	1 777.8	1 921.7	-40.7%	108.9%	1 703.9	1 886.6	1 735.6	-3.3%	75.1%
Taxation	17.7	14.3	15.0	–	-100.0%	0.3%	–	–	–	–	–
Provisions	928.1	466.6	442.1	464.2	-20.6%	15.2%	504.5	511.7	537.3	5.0%	21.9%
Derivatives financial instruments	291.9	121.6	91.5	96.1	-31.0%	4.0%	83.9	103.5	109.0	4.3%	4.2%
Total equity and liabilities	4 317.5	5 281.4	3 107.6	2 443.8	-17.3%	100.0%	2 460.0	2 364.7	2 271.1	-2.4%	100.0%

Personnel information

Table 30.45 South African Post Office personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment												Average growth rate of personnel posts (%)	Average: salary level/ Total (%)			
Number of funded posts	Number of approved establishment	Actual	Revised estimate			Medium-term expenditure estimate													
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29	
South African Post Office			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	6 046	6 046	10 732	1 521.8	0.1	6 046	1 483.5	0.2	5 924	1 385.8	0.2	5 924	1 441.2	0.2	5 924	1 498.9	0.3	-0.7%	100.0%
1 – 6	5 419	5 419	9 642	1 103.5	0.1	5 419	1 137.7	0.2	5 301	1 057.8	0.2	5 301	1 100.2	0.2	5 301	1 144.2	0.2	-0.7%	89.5%
7 – 10	585	585	1 039	368.4	0.4	585	286.5	0.5	582	271.2	0.5	582	282.1	0.5	582	293.4	0.5	-0.2%	9.8%
11 – 12	20	20	35	26.8	0.8	20	21.5	1.1	18	18.0	1.0	18	18.7	1.0	18	19.5	1.1	-3.5%	0.3%
13 – 16	20	20	14	18.6	1.3	20	30.1	1.5	21	31.2	1.5	21	32.4	1.5	21	33.7	1.6	1.6%	0.4%
17 – 22	2	2	2	4.5	2.2	2	7.7	3.9	2	7.5	3.8	2	7.9	3.9	2	8.2	4.1	–	0.0%

1. Rand million.

State Information Technology Agency

Selected performance indicators

Table 30.46 State Information Technology Agency performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of e-government services implemented per year	Revenue generation stream	Digital transformation across the state	100	100	100	4	5	6	6
Number of open innovation solutions commercialised per year	Revenue generation stream		3	4	5	5	5	5	5
Number of government departments using the Citizen SuperApp per year	Revenue generation stream		– ¹	– ¹	– ¹	2	4	6	6
Number of innovative products and services developed per year	Revenue generation stream		– ¹	– ¹	– ¹	2	4	6	6

1. No historical data available.

Entity overview

The State Information Technology Agency was established through the State Information Technology Agency Act (1998) and is listed as a schedule 3A public entity in terms of the Public Finance Management Act (1999). The agency is mandated to provide IT, information systems and related services to and on behalf of government departments and organs of state. This includes the provision and maintenance of transversal information, data processing systems and their associated services, the maintenance of secure information systems, and the execution of its functions according to approved policies and standards.

The national e-government strategy mandates the agency to develop secure and user-friendly digital platforms that enhance citizen access to government services, improve transparency and streamline service delivery. These platforms will ensure that citizens can interact with government services efficiently and securely, bridging the digital divide and promoting national connectivity. The agency will therefore focus on scaling up connectivity and mobility services over the medium term by increasing its investment in digitalisation of government services to position government on an integrated platform. This will involve integrating and streamlining different government systems with the aim of transforming public services and improving citizen interactions with government. This will also enable interconnectivity between departments and connectivity to the agency's cloud services, and make consuming internet services and transversal systems easier for departments.

As the implementation of strategic projects such as South Africa Connect, building secure cloud infrastructure, and the Gauteng Provincial Network broadband initiative to provide fast, affordable internet and free Wi-Fi is expected to require substantial capital investment, R2.3 billion over the MTEF period is earmarked for the acquisition of assets. As such, spending on goods and services accounts for an estimated 63 per cent

(R19.4 billion) of total expenditure over the medium term, increasing at an average annual rate of 17.3 per cent, from R4.9 billion in 2025/26 to R7.9 billion in 2028/29, mostly for the provision of IT services. Spending on compensation of employees accounts for an estimated 30.8 per cent (R9.5 billion) of total expenditure over the medium term as the agency requires highly skilled personnel. The agency is in the process of filling vacancies in an attempt to capacitate the business in line with its approved structure.

Revenue is generated by providing ICT infrastructure and services to government departments and other organs of state. It is expected to increase at an average annual rate of 14.1 per cent, from R8.6 billion in 2025/2026 to R12.7 billion in 2028/29, mostly due to a projected increase in the collection of service fees.

Programmes/Objectives/Activities

Table 30.47 State Information Technology Agency expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	1 526.7	1 962.8	2 110.1	2 184.7	12.7%	27.5%	2 407.3	2 661.8	2 806.2	8.7%	25.5%
Revenue generation stream	4 567.4	4 805.8	5 274.3	5 860.6	8.7%	72.5%	6 509.8	7 291.0	9 180.8	16.1%	74.5%
Total	6 094.1	6 768.5	7 384.4	8 045.3	9.7%	100.0%	8 917.1	9 952.8	11 987.0	14.2%	100.0%

Statements of financial performance, cash flow and financial position

Table 30.48 State Information Technology Agency statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Revenue											
Non-tax revenue	6 624.8	7 140.2	7 799.0	8 560.6	8.9%	100.0%	9 495.2	10 626.0	12 724.3	14.1%	100.0%
Sale of goods and services other than capital assets	6 425.0	6 900.3	7 507.5	8 372.2	9.2%	96.9%	9 293.1	10 408.3	12 495.7	14.3%	98.0%
Other sales	—	0.3	0.5	—	—	—	—	—	—	—	—
Other non-tax revenue	199.8	239.9	291.5	188.5	-1.9%	3.1%	202.1	217.7	228.6	6.7%	2.0%
Total revenue	6 624.8	7 140.2	7 799.0	8 560.6	8.9%	100.0%	9 495.2	10 626.0	12 724.3	14.1%	100.0%
Expenses											
Current expenses	6 066.1	6 612.1	7 047.4	7 854.7	9.0%	97.5%	8 703.3	9 703.9	11 714.3	14.3%	97.6%
Compensation of employees	2 057.1	2 166.4	2 375.5	2 621.1	8.4%	32.6%	2 897.2	3 218.1	3 379.0	8.8%	30.8%
Goods and services	3 824.5	4 236.5	4 531.8	4 906.0	8.7%	61.9%	5 442.3	6 079.3	7 908.5	17.3%	63.0%
Depreciation	184.5	204.0	140.1	327.7	21.1%	3.0%	363.8	406.5	426.8	9.2%	3.9%
Interest, dividends and rent on land	0.0	5.2	—	—	-100.0%	—	—	—	—	—	—
Transfers and subsidies	27.9	156.4	337.0	190.6	89.7%	2.5%	213.8	249.0	272.7	12.7%	2.4%
Total expenses	6 094.1	6 768.5	7 384.4	8 045.3	9.7%	100.0%	8 917.1	9 952.8	11 987.0	14.2%	100.0%
Surplus/(Deficit)	530.7	371.7	414.6	515.3	-1.0%		578.1	673.2	737.3	12.7%	

Universal Service and Access Agency of South Africa

Entity overview

The Universal Service and Access Agency of South Africa was established in terms of section 80 of the Electronic Communications Act (2005) as a statutory body and is listed as a schedule 3A public entity in terms of the Public Finance Management Act (1999). The agency's main aim is to promote universal access to telecommunications and digital services, especially in underserved and rural communities. Section 82 of the act mandates the agency to provide policy and regulatory advisory services to the minister and the sector regulator to make policy and regulatory proclamations.

The agency plans to design and establish an evidence-based research programme over the medium term to fulfil its policy and regulatory functions. It will also aim to strengthen its monitoring and evaluation to assess progress in implementing policy programmes and projects, and to evaluate the extent to which the national goal of bridging gaps in digital access gaps is met. The agency will continue to manage the Universal Service and Access Fund to ensure it reaches the intended beneficiaries.

The agency's budget is used for costs related to its mandate to administer the fund. Expenditure is expected to decrease at an average annual rate of 8 per cent, from R122.4 million in 2025/26 to R95.2 million in 2028/29, due to higher spending in 2025/26 as a result of surplus funds retained with approval from National Treasury for cloud maintenance, software and equipment. Spending on compensation of employees is expected to account for 69 per cent (R190.6 million) of total expenditure over the MTEF period.

The agency expects to derive its entire budget over the medium term through transfers from the department. These are expected to increase at an average annual rate of 3.7 per cent, from R85.3 million in 2025/26 to R95.2 million in 2028/29.

Programmes/Objectives/Activities

Table 30.50 Universal Service and Access Agency of South Africa expenditure trends and estimates by programme/objective/activity

					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	217.3	86.2	88.7	122.4	-17.4%	100.0%	88.8	92.3	95.2	-8.0%	100.0%
Total	217.3	86.2	88.7	122.4	-17.4%	100.0%	88.8	92.3	95.2	-8.0%	100.0%

Statements of financial performance, cash flow and financial position

Table 30.51 Universal Service and Access Agency of South Africa statements of financial performance

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	15.6	12.1	3.1	—	-100.0%	8.4%	—	—	—	—	—
Other non-tax revenue	15.6	12.1	3.1	—	-100.0%	8.4%	—	—	—	—	—
Transfers received	86.0	82.7	81.7	85.3	-0.3%	91.6%	88.8	92.3	95.2	3.7%	100.0%
Total revenue	101.6	94.7	84.8	85.3	-5.7%	100.0%	88.8	92.3	95.2	3.7%	100.0%
Expenses											
Current expenses	96.3	86.2	88.7	122.4	8.3%	76.5%	88.8	92.3	95.2	-8.0%	100.0%
Compensation of employees	67.1	57.0	56.0	72.3	2.6%	49.0%	61.2	63.7	65.7	-3.2%	69.0%
Goods and services	28.6	28.4	31.9	50.0	20.5%	27.0%	27.6	28.7	29.5	-16.1%	31.0%
Depreciation	0.6	0.6	0.7	—	-100.0%	0.4%	—	—	—	—	—
Interest, dividends and rent on land	—	0.1	0.2	—	—	0.1%	—	—	—	—	—
Transfers and subsidies	121.0	—	—	—	-100.0%	23.5%	—	—	—	—	—
Total expenses	217.3	86.2	88.7	122.4	-17.4%	100.0%	88.8	92.3	95.2	-8.0%	100.0%
Surplus/(Deficit)	(115.7)	8.6	(3.9)	(37.0)	-31.6%		—	—	—	-100.0%	

Personnel information

Table 30.52 Universal Service and Access Agency of South Africa personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29		2025/26 - 2028/29			2026/27 - 2028/29
Universal Service and Access Agency of South Africa			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	70	70	73	56.0	0.8	70	72.3	1.0	67	61.2	0.9	67	63.7	1.0	67	65.7	1.0	-1.4%	100.0%
1 – 6	12	12	15	3.4	0.2	12	3.6	0.3	9	2.4	0.3	9	2.5	0.3	9	2.6	0.3	-9.1%	13.4%
7 – 10	27	27	27	16.1	0.6	27	21.2	0.8	27	18.7	0.7	27	19.5	0.7	27	20.0	0.7	–	40.3%
11 – 12	15	15	15	14.7	1.0	15	19.2	1.3	15	16.6	1.1	15	17.0	1.1	15	17.2	1.1	–	22.4%
13 – 16	16	16	16	21.8	1.4	16	28.3	1.8	16	23.6	1.5	16	24.6	1.5	16	25.8	1.6	–	23.9%

1. Rand million.

Universal Service and Access Fund

Selected performance indicators

Table 30.53 Universal Service and Access Fund performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of subsidised connected sites funded in line with the approved broadband funding model per year	Broadband infrastructure and connectivity to underserved and unserved areas	Increased infrastructure investment, access and efficiency	0	412	500	300	300	300	300
Number of underserved areas with access to reliable digital communication, infrastructure and broadband services	Broadband infrastructure and connectivity to underserved and unserved areas		— ¹	— ¹	— ¹	16	18	20	22
Percentage availability per year on all verified connected sites	Broadband infrastructure and connectivity to underserved and unserved areas		— ¹	— ¹	— ¹	80%	80%	80%	80%
Subsidised installations funded in line with the approved broadcasting digital migration funding model per year	Broadcasting digital migration programme		58 380	87 532	315 106	227 574	— ²	— ²	— ²

1. No historical data available.

2. Project concluded.

Entity overview

The Universal Service and Access Fund was established in terms of section 89(1) of the Electronic Communications Act (2005), as amended, and is listed as a schedule 3A public entity in terms of the Public Finance Management Act (1999). The fund's sole mandate is to subsidise ICT equipment and services, and electronic communications and broadcasting networks for people in underserved areas. It is managed by the Universal Service and Access Agency of South Africa and is financed by contributions from all telecommunications licensees except community broadcasting service licensees.

The fund will focus on 2 priority projects over the medium term: broadcasting digital migration, and the deployment of broadband infrastructure and connectivity in public access facilities in underserved areas. These projects seek to bring broadband and broadcasting services closer to beneficiaries who would not be able to access them without financial support from the fund. To implement the broadcasting digital migration project, the fund will continue to subsidise indigent households that have applied and qualified for set-top boxes. This will continue to all provinces, including the 5 provinces in which the analogue signal has been switched off and the 4 priority provinces in which the switch-off has not yet concluded. The project will be funded through the retention of surplus funds, for which approval was granted by National Treasury in 2025/26, enabling R2.2 billion to be spent on these projects. Further approvals will be requested if required.

The fund will also continue to construct and extend broadband network infrastructure in underserved areas identified by the Independent Communications Authority of South Africa. Over the medium term, R168.7 million is projected to be spent on these projects to provide a targeted 60 underserved areas with access to reliable digital communication, infrastructure and broadband services.

The sharp decrease in expenditure over the period ahead is due to the approved retention of surplus funds in 2025/26. The fund is expected to derive all of its revenue, amounting to an estimated R178 million over the medium term, through transfers from the department. Revenue is expected to increase at an average annual rate of 3.7 per cent, from R55 million in 2025/27 to R61.3 million in 2028/29.

Programmes/Objectives/Activities

Table 30.54 Universal Service and Access Fund expenditure trends and estimates by programme/objective/activity

					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	9.2	7.8	10.6	14.9	17.5%	1.2%	3.0	3.1	3.2	-39.9%	5.2%
Broadband infrastructure and connectivity to underserved and unserved areas	49.9	146.2	162.2	399.0	100.0%	20.7%	54.2	56.4	58.1	-47.4%	94.8%
Broadcasting digital migration programme	162.0	234.2	551.2	1 906.7	127.5%	78.1%	—	—	—	-100.0%	—
Total	221.1	388.2	724.0	2 320.6	119.0%	100.0%	57.2	59.5	61.3	-70.2%	100.0%

Statements of financial performance, cash flow and financial position

Table 30.55 Universal Service and Access Fund statements of financial performance

Statement of financial performance

					Average growth rate (%)	Expenditure/ Total (%)				Average growth rate (%)	Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	159.4	230.8	214.7	–	-100.0%	67.0%	–	–	–	–	–
Other non-tax revenue	159.4	230.8	214.7	–	-100.0%	67.0%	–	–	–	–	–
Transfers received	126.2	64.3	52.6	55.0	-24.2%	33.0%	57.2	59.5	61.3	3.7%	100.0%
Total revenue	285.6	295.1	267.3	55.0	-42.3%	100.0%	57.2	59.5	61.3	3.7%	100.0%
Expenses											
Current expenses	9.2	7.8	10.6	14.9	17.5%	1.2%	3.0	3.1	3.2	-39.9%	5.2%
Goods and services	9.1	7.8	7.6	14.9	18.0%	1.1%	3.0	3.1	3.2	-39.9%	5.2%
Interest, dividends and rent on land	0.1	–	3.0	–	-100.0%	0.1%	–	–	–	–	–
Transfers and subsidies	211.9	380.4	713.5	2 305.8	121.6%	98.8%	54.2	56.4	58.1	-70.7%	94.8%
Total expenses	221.1	388.2	724.0	2 320.6	119.0%	100.0%	57.2	59.5	61.3	-70.2%	100.0%
Surplus/(Deficit)	64.5	(93.0)	(456.7)	(2 265.6)	-427.5%		–	–	–	-100.0%	

Employment and Labour

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	1 042.1	59.5	108.2	1 209.8	1 200.4	1 237.7
Inspection and Enforcement Services	687.3	0.1	14.5	701.9	734.2	757.0
Public Employment Services	479.0	716.2	3.3	1 198.5	770.2	794.2
Labour Policy and Industrial Relations	177.5	1 289.2	1.3	1 468.0	1 434.1	1 478.6
Total expenditure estimates	2 385.9	2 065.0	127.3	4 578.2	4 138.9	4 267.5
Executive authority	Minister of Employment and Labour					
Accounting officer	Director-General of Employment and Labour					
Website	www.labour.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

Reduce unemployment, poverty and inequality by pursuing the objectives of decent work for all through: employment creation and enterprise development; the setting of standards and the protection of rights at work, including the facilitation of equal opportunities and social dialogue; and the provision of social protection.

Mandate

The Department of Employment and Labour derives its legislative mandate from the Constitution, particularly the Bill of Rights, which is given effect through acts that regulate labour matters in South Africa. The most important of these are the Occupational Health and Safety Act (1993), the Labour Relations Act (1995), the Basic Conditions of Employment Act (1997), the Employment Equity Act (1998) and the Employment Services Act (2014).

The mandate of the department is to regulate the labour market through policies and programmes developed in consultation with social partners. These aim to:

- improve economic efficiency and productivity
- facilitate decent employment creation
- promote labour standards and fundamental rights at work
- provide adequate social safety nets to protect vulnerable workers
- promote and enforce sound labour relations
- promote equity and eliminate unfair discrimination in the workplace
- enhance occupational health and safety awareness and compliance with health and safety laws in the workplace
- give value to social dialogue in the formulation of sound and responsive legislation and policies to attain labour market flexibility for the competitiveness of enterprises, balanced with the promotion of decent employment.

Selected performance indicators

Table 31.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of employers inspected per year to determine compliance with employment law	Inspection and Enforcement Services	Increased employment and work opportunities	312 792	308 799	310 798	298 104	312 995	312 995	312 995
Percentage of noncompliant employers/workplaces/users of those inspected served with a notice in terms of relevant employment law within 14 calendar days of the inspection per year	Inspection and Enforcement Services		98% (72 898/ 74 559)	99% (74 305/ 74 858)	99% (77 139/ 77 760)	95%	97%	97%	97%
Percentage of noncompliant employers/workplaces/users received by statutory services settled out of court or through the Commission for Conciliation, Mediation and Arbitration referred for prosecution within 30 working days per year	Inspection and Enforcement Services		79% (6 138/ 7 766)	89% (6 719/ 7 583)	83% (5 949/ 7 201)	65%	70%	70%	70%
Number of work seekers registered on the Employment Services of South Africa system per year	Public Employment Services		1 069 496	1 087 858	1 305 228	1 000 000	1 050 000	1 100 000	1 155 000
Number of employment opportunities registered on the Employment Services of South Africa system per year	Public Employment Services		147 847	154 817	271 008	120 000	125 000	130 000	135 000
Number of registered work seekers provided with employment counselling per year	Public Employment Services		325 914	333 395	344 032	270 000	280 000	290 000	300 000
Number of registered employment opportunities filled by registered work seekers per year	Public Employment Services		84 636	89 345	98 869	70 000	75 000	85 000	90 000
Percentage of labour organisation applications for registration approved or refused within 90 calendar days of receipt per year	Labour Policy and Industrial Relations		100% (132)	100% (128)	100% (117)	100%	100%	100%	100%

Expenditure overview

The department supports the National Development Plan's vision of eliminating poverty and reducing inequality by facilitating the resolution of workplace disputes, improving labour relations, enhancing occupational health and safety, and facilitating job creation. Over the medium term, it will focus on increasing safety and fairness in the workplace, providing support to work seekers, and regulating the workplace to establish minimum working conditions and fair labour practices.

The department's total allocation over the period ahead amounts to R13 billion. This includes Cabinet-approved additional allocations in 2026/27 of R88.9 million to the National Economic Development and Labour Council for the national dialogue; R58.3 million for the early retirement and voluntary exit programmes; and R459 million for the Presidential National Pathway Management Network. Cabinet also approved technical inflation-linked adjustments over the medium term by a projected R12.1 million in 2026/27, R25 million in 2027/28 and R83.3 million in 2028/29 because of lower consumer price index projections.

Increasing safety and fairness

Work in the *Inspection and Enforcement Services* programme is intended to ensure increased compliance with labour laws, guided by 3 pillars: advocacy, inspections and enforcement. Over the period ahead, advocacy activities include a planned 12 seminars and 6 conferences that focus on improving fairness in the workplace (especially for young people, people with disabilities and women) and helping workers transition from the informal economy to the formal economy. As part of the drive to advance and measure compliance with labour laws related to occupational health and safety standards, the department, through the *Compliance, Monitoring and Enforcement Services* subprogramme, plans to conduct 938 985 employer inspections over the MTEF period.

The department aims to improve and strengthen its enforcement over the period ahead. It will do so through the introduction of targeted and strategic inspections along with advocacy programmes seeking to enhance a

change in behaviour and improved self-regulation by employers. This entails ensuring the percentage of noncompliant employers referred for prosecution within 30 working days increases from 65 per cent in 2025/26 to 70 per cent over the medium term; and the percentage of noncompliant employers served with legal notices within 14 calendar days increases from 95 per cent in 2025/26 to 97 per cent over the medium term. The relatively high performance achievements in the past can be attributed to blitz inspections.

To carry out these activities, the *Inspection and Enforcement Services* programme is allocated 16.9 per cent (R2.2 billion) of the department's budget over the medium term, increasing at an average annual rate of 6.6 per cent, from R624.4 million in 2025/26 to R757 million in 2028/29.

Providing support to work seekers

Facilitating access to decent employment is central to the department's mandate. As such, over the medium term, the department plans to register 3.3 million work seekers, provide employment counselling to 870 000 work seekers and place 250 000 work seekers in registered employment opportunities. The high achievement in previous years is attributed to hosting job fairs and imbizos and the use of interns. It is estimated that 136 000 job opportunities will be created in 2026/27 through a one-off presidential youth employment initiative allocation of R459 million in 2026/27 to continue the national pathway management network and the innovation fund, and to employ 150 intern counsellors at labour centres.

The introduction of the employment function in 2019 required a reconfiguration of the department to support an increase in the coordination of government efforts to encourage economic transformation and job creation. Since then, the department has been finalising the national employment policy and the labour migration policy. The implementation of these policies is planned for 2026/27 once approved by Parliament.

To carry out these activities, the *Public Employment Services* programme is allocated 21.3 per cent (R2.8 billion) of the department's budget over the period ahead, decreasing at an average annual rate of 9.1 per cent, from R1.1 billion in 2025/26 to R794.2 million in 2028/29, mainly because of the allocation in 2025/26 to fund the presidential national pathway management network as part of the presidential youth employment initiative. An estimated 49.7 per cent (R1.4 billion) of the amount allocated to the *Public Employment Services* programme over the medium term is set to be transferred to departmental agencies, public corporations and non-profit institutions – particularly Productivity South Africa to promote workplace productivity, competitiveness and social plan interventions; Supported Employment Enterprises for the operations of the 13 factories that promote work and employment opportunities for persons with disabilities; and the subsidy scheme for people with disabilities to provide employment opportunities for these constituents. In addition, a one-off allocation is made in 2026/27 to the Government Technical Advisory Centre and the Industrial Development Corporation for the presidential national pathway management network.

Regulating the workplace

To promote sound labour relations, labour peace and social justice, and to democratise the workplace, allocations to the Commission for Conciliation, Mediation and Arbitration comprise an estimated 75.3 per cent (R3.3 billion) of the *Labour Policy and Industrial Relations* programme's budget of R4.4 billion over the medium term. The National Minimum Wage Commission will investigate the impact of collective bargaining, income differentials and the national minimum wage on the economy. It will recommend benchmarks to the minister for reducing proportionate income differentials and publish a notice with its recommendation of adjustments to the national minimum wage. The commission's total projected costs over the period ahead amount to R6.7 million.

Expenditure trends and estimates

Table 31.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Inspection and Enforcement Services											
3. Public Employment Services											
4. Labour Policy and Industrial Relations											
Programme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	1 025.5	1 037.1	1 065.2	1 138.7	3.6%	26.7%	1 209.8	1 200.4	1 237.7	2.8%	28.1%
Programme 2	587.9	600.9	548.0	624.4	2.0%	14.8%	701.9	734.2	757.0	6.6%	16.9%
Programme 3	933.9	1 037.0	930.0	1 056.6	4.2%	24.8%	1 198.5	770.2	794.2	-9.1%	21.3%
Programme 4	1 349.9	1 321.1	1 259.2	1 465.5	2.8%	33.8%	1 468.0	1 434.1	1 478.6	0.3%	33.7%
Subtotal	3 897.1	3 996.0	3 802.4	4 285.2	3.2%	100.0%	4 578.2	4 138.9	4 267.5	-0.1%	100.0%
Total	3 897.1	3 996.0	3 802.4	4 285.2	3.2%	100.0%	4 578.2	4 138.9	4 267.5	-0.1%	100.0%
Change to 2025				–			594.5	(25.0)	(83.3)		
Budget estimate											
Economic classification											
Current payments	2 076.7	2 102.1	2 086.3	2 273.5	3.1%	53.4%	2 385.9	2 433.6	2 509.2	3.3%	56.4%
Compensation of employees	1 351.6	1 395.4	1 344.2	1 556.4	4.8%	35.3%	1 671.9	1 715.8	1 769.1	4.4%	39.7%
Goods and services ¹	725.2	706.7	742.1	717.1	-0.4%	18.1%	714.0	717.8	740.1	1.1%	16.7%
of which:											
Communication	30.9	37.1	33.7	49.7	17.1%	0.9%	46.7	48.6	50.1	0.3%	1.1%
Computer services	96.7	106.2	107.2	109.8	4.3%	2.6%	114.5	119.1	122.8	3.8%	2.7%
Fleet services (including government motor transport)	48.9	39.8	45.6	27.2	-17.7%	1.0%	28.4	29.4	30.3	3.6%	0.7%
Operating leases	158.9	152.0	180.2	159.7	0.1%	4.1%	165.7	172.3	177.6	3.6%	4.0%
Property payments	86.5	89.2	93.3	90.9	1.6%	2.3%	96.9	100.7	103.8	4.5%	2.3%
Travel and subsistence	125.1	127.0	134.8	100.0	-7.2%	3.0%	88.9	93.0	95.9	-1.4%	2.1%
Transfers and subsidies ¹	1 689.5	1 780.2	1 629.4	1 873.1	3.5%	43.6%	2 065.0	1 572.8	1 621.7	-4.7%	40.5%
Provinces and municipalities	0.9	1.0	0.9	0.8	-3.8%	0.0%	0.8	0.9	0.9	2.7%	0.0%
Departmental agencies and accounts	1 451.6	1 405.0	1 305.2	1 556.0	2.3%	35.8%	1 624.1	1 273.7	1 313.3	-5.5%	32.4%
Foreign governments and international organisations	16.6	22.5	20.8	25.5	15.3%	0.5%	30.6	31.9	32.9	8.9%	0.7%
Public corporations and private enterprises	0.0	87.0	57.5	45.0	1453.6%	1.2%	95.0	–	–	-100.0%	0.7%
Non-profit institutions	215.0	257.2	230.0	243.2	4.2%	5.9%	255.6	265.8	274.1	4.1%	6.1%
Households	5.3	7.5	15.0	2.6	-21.4%	0.2%	58.8	0.5	0.5	-41.3%	0.5%
Payments for capital assets	130.3	113.7	77.6	125.6	-1.2%	2.8%	127.3	132.5	136.7	2.8%	3.1%
Buildings and other fixed structures	39.7	19.7	10.9	68.9	20.2%	0.9%	77.9	81.1	83.6	6.6%	1.9%
Machinery and equipment	62.8	81.7	55.9	56.7	-3.3%	1.6%	49.4	51.4	53.1	-2.2%	1.2%
Software and other intangible assets	27.8	12.2	10.9	–	-100.0%	0.3%	–	–	–	0.0%	0.0%
Payments for financial assets	0.6	0.0	9.0	13.0	186.5%	0.1%	–	–	–	-100.0%	0.0%
Total	3 897.1	3 996.0	3 802.4	4 285.2	3.2%	100.0%	4 578.2	4 138.9	4 267.5	-0.1%	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 31.3 Vote transfers and subsidies trends and estimates

	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R thousand											
Households											
Social benefits											
Current	5 149	6 727	13 952	2 497	-21.4%	0.4%	58 800	506	521	-40.7%	1.1%
Employee social benefits	5 149	6 727	13 952	2 497	-21.4%	0.4%	487	506	521	-40.7%	0.0%
Early retirement and voluntary exit programmes	–	–	–	–	–	–	58 313	–	–	–	1.1%
Other transfers to households											
Current	156	778	1 055	80	-20.0%	–	–	–	–	-100.0%	–
Employee social benefits	131	96	157	–	-100.0%	–	–	–	–	–	–
Claims against the state	25	682	898	80	47.4%	–	–	–	–	-100.0%	–

				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R thousand	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Provinces and municipalities											
Provincial agencies and funds											
Current	930	954	899	828	-3.8%	0.1%	837	870	897	2.7%	0.0%
Vehicle licences	930	954	899	828	-3.8%	0.1%	837	870	897	2.7%	0.0%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	1 433 111	1 397 959	1 292 664	1 542 736	2.5%	81.3%	1 609 136	1 258 159	1 297 262	-5.6%	79.2%
Productivity South Africa	61 698	71 720	70 972	64 123	1.3%	3.9%	66 556	69 371	71 527	3.7%	3.9%
Government Technical Advisory Centre	256 241	211 466	170 000	250 000	-0.8%	12.7%	310 000	–	–	-100.0%	5.9%
Commission for Conciliation, Mediation and Arbitration	1 046 293	1 041 163	975 853	1 016 475	-1.0%	58.5%	1 059 975	1 102 116	1 136 369	3.8%	62.7%
National Economic Development and Labour Council	58 884	52 110	53 339	188 638	47.4%	5.1%	148 155	61 247	63 150	-30.6%	5.2%
National Economic Development and Labour Council (Presidential Climate Commission)	9 995	21 500	22 500	23 500	33.0%	1.1%	24 450	25 425	26 216	3.7%	1.4%
Social security funds											
Current	18 514	6 995	12 508	13 248	-10.6%	0.7%	14 961	15 558	16 042	6.6%	0.9%
Unemployment Insurance Fund	–	–	–	1	–	–	–	–	–	-100.0%	–
Compensation Fund	18 514	6 995	12 508	13 247	-10.6%	0.7%	14 961	15 558	16 042	6.6%	0.9%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	12	87 028	57 528	45 000	1453.6%	2.7%	95 000	–	–	-100.0%	1.8%
Communication licences	12	24	28	–	-100.0%	–	–	–	–	–	–
Industrial Development Corporation	–	87 000	57 500	45 000	–	2.7%	95 000	–	–	-100.0%	1.8%
Employer Services	–	4	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations											
Current	16 604	22 520	20 764	25 456	15.3%	1.2%	30 646	31 868	32 859	8.9%	1.8%
International Labour Organisation	15 179	20 962	19 250	23 625	15.9%	1.1%	28 737	29 883	30 812	9.3%	1.7%
African Regional Labour Administration Centre	1 425	1 558	1 514	1 831	8.7%	0.1%	1 909	1 985	2 047	3.8%	0.1%
Non-profit institutions											
Current	215 030	257 236	230 032	243 225	4.2%	13.6%	255 626	265 829	274 090	4.1%	15.1%
Supported Employment Enterprises	166 486	207 915	184 684	195 545	5.5%	10.8%	205 928	214 147	220 802	4.1%	12.2%
Designated groups special services	23 784	24 467	21 456	22 718	-1.5%	1.3%	23 727	24 674	25 441	3.8%	1.4%
Various civil and labour organisations	24 760	24 854	23 892	24 962	0.3%	1.4%	25 971	27 008	27 847	3.7%	1.5%
Total	1 689 506	1 780 197	1 629 402	1 873 070	3.5%	100.0%	2 065 006	1 572 790	1 621 671	-4.7%	100.0%

Table 31.4 Vote personnel numbers and cost by salary level and programme¹

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

Departmental receipts

Table 31.5 Departmental receipts by economic classification

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
	2022/23	2023/24	2024/25					2026/27	2027/28	2028/29		
R thousand	2022/23	2023/24	2024/25	2025/26	2025/26	2022/23 - 2025/26	2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	19 008	21 708	33 020	31 002	31 002	17.7%	100.0%	33 578	35 335	37 342	6.4%	100.0%
Sales of goods and services produced by department	8 341	11 088	12 807	14 660	14 660	20.7%	44.8%	17 785	18 390	18 595	8.2%	51.5%
Sales by market establishments	126	127	127	133	133	1.8%	0.5%	156	160	164	7.2%	0.5%
of which:												
Market establishment:	126	21	22	13	13	-53.1%	0.2%	34	36	38	43.0%	0.1%
Rental dwellings	–	106	105	120	120	–	0.3%	122	124	126	1.6%	0.4%
Market establishment:												
Rental parking (covered and open)												
Administrative fees	5 398	8 034	9 622	11 005	11 005	26.8%	32.5%	13 505	14 005	14 105	8.6%	39.2%
of which:												
Occupational health and safety licences	5 398	8 034	9 622	11 000	11 000	26.8%	32.5%	13 500	14 000	14 100	8.6%	39.2%
Request information: Promotion of Access to Information Act (2000)	–	–	–	5	5	–	–	5	5	5	–	–
Other sales	2 817	2 927	3 058	3 522	3 522	7.7%	11.8%	4 124	4 225	4 326	7.1%	11.9%
of which:												
Services rendered:	2 817	2 914	3 049	3 500	3 500	7.5%	11.7%	4 100	4 200	4 300	7.1%	11.9%
Commission on insurance and garnishee												
Services rendered:	–	13	–	1	1	–	–	1	1	1	–	–
Photocopies and faxes												
Replacement of security cards	–	–	–	6	6	–	–	7	7	7	5.3%	–
Replacement of lost office property	–	–	–	3	3	–	–	3	3	3	–	–
Sales asset <R5 000	–	–	9	12	12	–	–	13	14	15	7.7%	–
Sales of scrap, waste, arms and other used current goods	76	57	22	42	42	-17.9%	0.2%	43	45	47	3.8%	0.1%
of which:												
Sales: Scrap	76	5	7	7	7	-54.8%	0.1%	7	7	8	4.6%	–
Sales: Wastepaper	–	52	15	35	35	–	0.1%	36	38	39	3.7%	0.1%
Fines, penalties and forfeits	1 853	820	2 028	5 000	5 000	39.2%	9.3%	1 600	2 000	3 500	-11.2%	6.7%
Interest, dividends and rent on land	1 502	2 762	3 661	1 800	1 800	6.2%	9.3%	2 400	2 500	2 600	13.0%	7.1%
Interest	1 502	2 762	3 661	1 800	1 800	6.2%	9.3%	2 400	2 500	2 600	13.0%	7.1%
Sales of capital assets	599	1 783	4 425	3 500	3 500	80.1%	9.8%	4 500	5 000	5 100	13.4%	13.7%
Transactions in financial assets and liabilities	6 637	5 198	10 077	6 000	6 000	-3.3%	26.6%	7 250	7 400	7 500	7.7%	20.8%
Total	19 008	21 708	33 020	31 002	31 002	17.7%	100.0%	33 578	35 335	37 342	6.4%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 31.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million					2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Ministry	34.5	44.5	58.2	55.3	17.0%	4.5%	52.3	54.7	56.4	0.6%	4.5%
Management	342.0	344.1	327.1	335.7	-0.6%	31.6%	348.4	362.8	374.0	3.7%	29.7%
Corporate Services	279.3	297.2	312.9	322.3	4.9%	28.4%	315.0	329.1	339.3	1.7%	27.0%
Office of the Chief Financial Officer	143.2	148.3	144.2	157.6	3.2%	13.9%	204.2	152.5	157.2	-0.1%	14.1%
Office Accommodation	226.4	203.0	222.6	267.9	5.8%	21.6%	289.8	301.5	310.8	5.1%	24.7%
Total	1 025.5	1 037.1	1 065.2	1 138.7	3.6%	100.0%	1 209.8	1 200.4	1 237.7	2.8%	100.0%
Change to 2025 Budget estimate				–			55.2	(6.5)	(23.4)		
Economic classification											
Current payments	922.2	945.1	975.5	1 016.6	3.3%	90.5%	1 042.1	1 086.6	1 120.4	3.3%	89.1%
Compensation of employees	440.6	444.4	437.9	517.6	5.5%	43.1%	542.1	566.2	583.8	4.1%	46.4%
Goods and services	481.6	500.7	537.6	499.0	1.2%	47.3%	500.0	520.4	536.6	2.4%	42.7%
of which:											
Audit costs: External	17.2	15.8	18.8	20.0	5.3%	1.7%	21.9	22.9	23.6	5.5%	1.9%
Communication	17.2	21.8	20.0	27.1	16.3%	2.0%	22.9	23.8	24.5	-3.2%	2.0%
Computer services	93.8	103.4	103.9	106.4	4.3%	9.6%	109.3	113.8	117.3	3.3%	9.3%
Operating leases	156.2	149.6	177.6	157.6	0.3%	15.0%	162.3	168.8	174.0	3.4%	13.8%
Property payments	60.8	59.4	61.2	72.5	6.0%	6.0%	79.0	82.1	84.7	5.3%	6.7%
Travel and subsistence	40.0	48.7	48.4	33.1	-6.1%	4.0%	28.5	30.1	31.0	-2.1%	2.5%
Transfers and subsidies	3.0	4.8	11.1	1.4	-22.7%	0.5%	59.5	1.2	1.2	-3.7%	1.7%
Provinces and municipalities	0.9	1.0	0.9	0.8	-3.8%	0.1%	0.8	0.9	0.9	2.7%	0.1%
Public corporations and private enterprises	0.0	0.0	0.0	–	-100.0%	0.0%	–	–	–	–	–
Households	2.1	3.9	10.2	0.6	-35.1%	0.4%	58.6	0.3	0.3	-14.9%	1.6%
Payments for capital assets	99.7	87.1	69.5	107.8	2.6%	8.5%	108.2	112.6	116.1	2.5%	9.2%
Buildings and other fixed structures	39.7	19.7	10.9	68.9	20.2%	3.3%	77.9	81.1	83.6	6.6%	6.6%
Machinery and equipment	49.7	63.5	48.0	38.8	-7.9%	4.7%	30.3	31.5	32.5	-5.8%	2.6%
Software and other intangible assets	10.3	3.9	10.5	–	-100.0%	0.6%	–	–	–	–	–
Payments for financial assets	0.6	0.0	9.0	13.0	186.5%	0.5%	–	–	–	-100.0%	–
Total	1 025.5	1 037.1	1 065.2	1 138.7	3.6%	100.0%	1 209.8	1 200.4	1 237.7	2.8%	100.0%
Proportion of total programme expenditure to vote expenditure	26.3%	26.0%	28.0%	26.6%	–	–	26.4%	29.0%	29.0%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	2.0	3.5	9.4	0.5	-35.2%	0.4%	58.6	0.3	0.3	-13.2%	1.6%
Employee social benefits	2.0	3.5	9.4	0.5	-35.2%	0.4%	0.3	0.3	0.3	-13.2%	0.0%
Early retirement and voluntary exit programmes	–	–	–	–	–	–	58.3	–	–	–	1.6%
Other transfers to households											
Current	0.1	0.4	0.8	0.0	-33.9%	–	–	–	–	-100.0%	–
Employee social benefits	0.1	–	0.2	–	-100.0%	–	–	–	–	–	–
Claims against the state	–	0.4	0.6	0.0	–	–	–	–	–	-100.0%	–
Provinces and municipalities											
Provincial agencies and funds											
Current	0.9	1.0	0.9	0.8	-3.8%	0.1%	0.8	0.9	0.9	2.7%	0.1%
Vehicle licences	0.9	1.0	0.9	0.8	-3.8%	0.1%	0.8	0.9	0.9	2.7%	0.1%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	0.0	0.0	0.0	–	-100.0%	–	–	–	–	–	–
Communication licences	0.0	0.0	0.0	–	-100.0%	–	–	–	–	–	–

Personnel information

Table 31.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Administration																			
Salary level	948	76	1 040	437.9	0.4	1 227	505.6	0.4	1 317	542.1	0.4	1 323	566.2	0.4	1 299	583.8	0.4	1.9%	100.0%
1 – 6	517	60	550	143.1	0.3	667	175.4	0.3	793	213.2	0.3	824	233.6	0.3	821	242.5	0.3	7.2%	61.9%
7 – 10	341	6	369	156.9	0.4	436	180.8	0.4	385	157.4	0.4	356	145.9	0.4	327	133.7	0.4	-9.2%	27.1%
11 – 12	59	5	71	68.2	1.0	70	70.8	1.0	81	85.2	1.1	83	92.0	1.1	89	103.7	1.2	8.3%	6.4%
13 – 16	29	5	46	62.5	1.4	51	71.4	1.4	54	79.0	1.5	57	87.5	1.5	60	96.8	1.6	5.6%	4.3%
Other	2	—	3	7.2	2.4	3	7.2	2.4	3	7.2	2.4	3	7.2	2.4	3	7.2	2.4	—	0.2%

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

2. Rand million.

Programme 2: Inspection and Enforcement Services

Programme purpose

Realise decent work by regulating non-employment and employment conditions through inspection and enforcement to achieve compliance with all labour market policies.

Objectives

- Protect vulnerable workers through the inspection and enforcement of labour legislation by ensuring that employers adhere to decent work principles by March 2027 by:
 - conducting 312 995 compliance inspections
 - serving 97 per cent of noncompliant employers inspected with a notice in terms of relevant employment law within 14 calendar days of inspection
 - referring for prosecution 70 per cent of employers who fail to comply with a served notice within 30 working days
 - increasing awareness of employment law through formal advocacy sessions at 6 seminars and conferences.

Subprogrammes

- *Management and Support Services: Inspection and Enforcement Services* manages the delegated administrative and financial responsibilities of the office of the deputy director-general and provides corporate support to line-function subprogrammes within the programme.
- *Occupational Health and Safety* promotes health and safety in the workplace by conducting inspections on compliance with the Occupational Health and Safety Act (1993) and regulating dangerous activities and the use of plant and machinery.
- *Registration: Inspection and Enforcement Services* registers incidents relating to employment laws, as reported by members of the public, and communicates these to the relevant structures within the *Compliance, Monitoring and Enforcement Services* subprogramme for investigation.
- *Compliance, Monitoring and Enforcement Services* ensures that employers and employees comply with labour legislation by conducting regular inspections and following up on reported incidents.
- *Training of Staff: Inspection and Enforcement Services* defrays all expenditure relating to staff training in the programme.
- *Statutory and Advocacy Services* gives effect to the legislative enforcement requirement and educates stakeholders on labour legislation.

Expenditure trends and estimates

Table 31.8 Inspection and Enforcement Services expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Management and Support Services: Inspection and Enforcement Services	14.5	14.4	7.3	26.0	21.5%	2.6%	10.2	11.5	11.9	-22.9%	1.5%
Registration: Inspection and Enforcement Services	94.4	99.8	36.7	45.2	-21.8%	11.7%	88.1	92.1	94.0	27.6%	12.5%
Compliance, Monitoring and Enforcement Services	464.1	473.5	489.9	529.1	4.5%	82.9%	577.2	603.0	622.8	5.6%	82.2%
Training of Staff: Inspection and Enforcement Services	6.1	2.3	2.1	6.7	3.1%	0.7%	7.0	7.3	7.5	3.7%	1.0%
Statutory and Advocacy Services	8.7	11.0	12.0	17.3	25.8%	2.1%	19.4	20.2	20.8	6.4%	2.8%
Total	587.9	600.9	548.0	624.4	2.0%	100.0%	701.9	734.2	757.0	6.6%	100.0%
Change to 2025 Budget estimate				–			(0.6)	(1.2)	(11.4)		
Economic classification											
Current payments	571.1	578.8	538.5	622.2	2.9%	97.9%	687.3	719.0	741.4	6.0%	97.9%
Compensation of employees	467.4	488.3	441.8	509.8	2.9%	80.8%	588.7	616.4	635.6	7.6%	83.9%
Goods and services	103.7	90.5	96.7	112.4	2.7%	17.1%	98.7	102.6	105.8	-2.0%	14.0%
of which:						–					–
Communication	7.6	8.4	7.9	17.8	33.0%	1.8%	18.7	19.5	20.1	4.0%	2.7%
Fleet services (including government motor transport)	12.6	11.2	12.6	9.7	-8.3%	2.0%	10.3	10.7	11.1	4.4%	1.5%
Property payments	12.1	14.1	15.1	7.1	-16.2%	2.0%	7.2	7.5	7.8	3.0%	1.0%
Travel and subsistence	53.5	40.5	49.0	28.8	-18.7%	7.3%	31.0	32.2	33.2	4.9%	4.4%
Training and development	1.2	1.1	0.9	5.3	62.9%	0.4%	5.5	5.8	5.9	3.7%	0.8%
Venues and facilities	1.0	1.9	1.2	5.2	72.8%	0.4%	4.5	4.7	4.8	-2.2%	0.6%
Transfers and subsidies	2.0	2.2	2.5	0.9	-24.3%	0.3%	0.1	0.1	0.1	-51.2%	0.0%
Public corporations and private enterprises	–	0.0	–	–	–	0.0%	–	–	–	–	–
Households	2.0	2.2	2.5	0.9	-24.3%	0.3%	0.1	0.1	0.1	-51.2%	0.0%
Payments for capital assets	14.7	19.8	6.9	1.3	-55.4%	1.8%	14.5	15.1	15.5	128.4%	2.1%
Machinery and equipment	7.0	13.7	6.9	1.3	-42.9%	1.2%	14.5	15.1	15.5	128.4%	2.1%
Software and other intangible assets	7.7	6.1	–	–	-100.0%	0.6%	–	–	–	–	–
Total	587.9	600.9	548.0	624.4	2.0%	100.0%	701.9	734.2	757.0	6.6%	100.0%
Proportion of total programme expenditure to vote expenditure	15.1%	15.0%	14.4%	14.6%	–	–	15.3%	17.7%	17.7%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	2.0	1.9	2.2	0.8	-25.3%	0.3%	0.1	0.1	0.1	-50.3%	0.0%
Employee social benefits	2.0	1.9	2.2	0.8	-25.3%	0.3%	0.1	0.1	0.1	-50.3%	0.0%
Other transfers to households											
Current	0.0	0.3	0.3	0.0	24.3%	–	–	–	–	-100.0%	–
Claims against the state	0.0	0.3	0.3	0.0	24.3%	–	–	–	–	-100.0%	–
Public corporations and private enterprises											
Other transfers to public corporations											
Current	–	0.0	–	–	–	–	–	–	–	–	–
Communication licences	–	0.0	–	–	–	–	–	–	–	–	–

Personnel information

Table 31.9 Inspection and Enforcement Services personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment															Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment	Medium-term expenditure estimate																	
		Actual			Revised estimate														
		2024/25			2025/26			2026/27			2027/28			2028/29					
Inspection and Enforcement Services		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	2025/26 - 2028/29	2026/27 - 2028/29	
Salary level	1 109	31	1 362	441.8	0.3	1 501	479.8	0.3	1 686	588.7	0.3	1 655	616.4	0.4	1 532	635.6	0.4	0.7%	100.0%
1 – 6	688	19	875	180.0	0.2	1 006	202.9	0.2	1 024	217.3	0.2	973	215.0	0.2	829	196.3	0.2	-6.3%	58.0%
7 – 10	377	11	431	198.3	0.5	434	205.0	0.5	599	293.4	0.5	618	318.2	0.5	635	345.4	0.5	13.5%	38.0%
11 – 12	33	–	44	47.0	1.1	49	54.8	1.1	51	59.9	1.2	52	64.2	1.2	57	73.8	1.3	5.2%	3.3%
13 – 16	11	1	12	16.5	1.4	12	17.2	1.4	12	18.1	1.5	12	19.0	1.6	12	20.1	1.7	–	0.7%

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

2. Rand million.

Programme 3: Public Employment Services

Programme purpose

Assist companies and workers to adjust to changing labour market conditions.

Objectives

- Provide public employment services by March 2027 by:
 - registering 1 050 000 work seekers on the Employment Services of South Africa database
 - providing employment counselling to 280 000 work seekers
 - filling 75 000 registered employment opportunities
 - registering 125 000 work opportunities on the Employment Services of South Africa database.
- Contribute to increasing employment opportunities for people with disabilities over the medium term by providing quarterly funding and monitoring disability organisations on an ongoing basis.

Subprogrammes

- *Management and Support Services: Public Employment Services* manages delegated administrative and financial responsibilities; coordinates all planning, monitoring and evaluation functions; and provides corporate support to line-function subprogrammes in the programme.
- *Employer Services* registers work opportunities, facilitates the employment of foreign nationals where such skills do not exist in South Africa, oversees placements, responds to companies in distress, provides a social plan and regulates private employment agencies.
- *Work Seeker Services* registers work seekers; retrenched workers; and work, learning, training and income-generating opportunities for the unemployed and underemployed.
- *Designated Groups Special Services* facilitates the transfer of subsidies to national councils and workshops for the blind to promote the employment of people with disabilities.
- *Supported Employment Enterprises* promotes work and employment opportunities for people with disabilities by improving the administration, production and financial management of supported employment enterprises.
- *Productivity South Africa* transfers funds to Productivity South Africa, which promotes workplace productivity, competitiveness and social plan interventions.
- *Unemployment Insurance Fund* provides for the possible future funding of the Unemployment Insurance Fund.
- *Compensation Fund* provides for costs incurred through claims from civil servants for injuries sustained on duty or occupation-related illnesses and diseases, and for the funding of claims from the Compensation Fund.
- *Training of Staff: Public Employment Services* defrays all expenditure relating to staff training in the programme to easily identify this expenditure for reporting purposes.

Expenditure trends and estimates

Table 31.10 Public Employment Services expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Management and Support Services: Public Employment Services	332.7	367.6	303.4	370.6	3.7%	34.7%	496.5	71.1	73.3	-41.7%	23.2%
Employer Services	116.0	116.3	122.0	123.1	2.0%	12.1%	129.7	134.8	138.9	4.1%	14.6%
Work Seeker Services	213.1	240.7	213.3	265.7	7.6%	23.6%	259.5	238.9	246.4	-2.5%	27.0%
Designated Groups Special Services	23.8	24.5	21.5	22.7	-1.5%	2.3%	23.7	24.7	25.4	3.8%	2.7%
Supported Employment Enterprises	166.5	207.9	184.7	195.5	5.5%	19.1%	205.9	214.1	220.8	4.1%	23.2%
Productivity South Africa	61.7	71.7	71.0	64.1	1.3%	6.8%	66.6	69.4	71.5	3.7%	7.5%
Unemployment Insurance Fund	—	—	—	0.0	—	0.0%	—	—	—	-100.0%	—
Compensation Fund	18.5	7.0	12.5	13.2	-10.6%	1.3%	15.0	15.6	16.0	6.6%	1.7%
Training of Staff: Public Employment Services	1.6	1.3	1.7	1.6	0.5%	0.2%	1.7	1.7	1.8	3.7%	0.2%
Total	933.9	1 037.0	930.0	1 056.6	4.2%	100.0%	1 198.5	770.2	794.2	-9.1%	100.0%
Change to 2025 Budget estimate				—			457.0	(3.9)	(14.7)		
Economic classification											
Current payments	393.5	422.7	410.1	450.2	4.6%	42.4%	479.0	442.9	456.6	0.5%	49.9%
Compensation of employees	338.3	352.3	351.0	403.3	6.0%	36.5%	409.6	395.9	408.2	0.4%	43.9%
Goods and services	55.2	70.5	59.1	46.8	-5.3%	5.9%	69.4	47.1	48.5	1.1%	6.0%
of which:						—					—
Communication	5.2	5.9	4.9	3.7	-10.3%	0.5%	4.1	4.3	4.4	5.8%	0.5%
Computer services	2.8	2.8	3.0	2.8	-1.0%	0.3%	3.9	4.0	4.1	14.2%	0.4%
Consultants: Business and advisory services	0.2	2.3	0.3	2.1	104.7%	0.1%	25.2	1.2	1.3	-15.3%	1.0%
Fleet services (including government motor transport)	3.3	3.0	3.2	2.4	-10.2%	0.3%	2.5	2.6	2.7	3.2%	0.3%
Property payments	12.5	14.2	15.3	9.3	-9.3%	1.3%	8.6	8.9	9.1	-0.8%	1.0%
Travel and subsistence	20.7	20.5	23.5	14.8	-10.5%	2.0%	13.4	13.9	14.4	-1.0%	1.5%
Transfers and subsidies	527.7	610.6	518.9	591.4	3.9%	56.8%	716.2	323.8	333.9	-17.4%	49.7%
Provinces and municipalities	—	0.0	—	—	—	0.0%	—	—	—	—	—
Departmental agencies and accounts	336.5	290.2	253.5	327.4	-0.9%	30.5%	391.5	84.9	87.6	-35.6%	20.4%
Public corporations and private enterprises	—	87.0	57.5	45.0	—	4.8%	95.0	—	—	-100.0%	3.4%
Non-profit institutions	190.3	232.4	206.1	218.3	4.7%	21.4%	229.7	238.8	246.2	4.1%	25.9%
Households	1.0	1.0	1.7	0.8	-7.2%	0.1%	0.1	0.1	0.1	-54.9%	0.0%
Payments for capital assets	12.7	3.7	1.1	15.0	5.6%	0.8%	3.3	3.5	3.7	-37.5%	0.4%
Machinery and equipment	5.0	3.7	0.7	15.0	44.5%	0.6%	3.3	3.5	3.7	-37.5%	0.4%
Software and other intangible assets	7.8	—	0.3	—	-100.0%	0.2%	—	—	—	—	—
Total	933.9	1 037.0	930.0	1 056.6	4.2%	100.0%	1 198.5	770.2	794.2	-9.1%	100.0%
Proportion of total programme expenditure to vote expenditure	24.0%	26.0%	24.5%	24.7%	—	—	26.2%	18.6%	18.6%	—	—

Table 31.10 Public Employment Services expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	0.9	0.9	1.7	0.8	-6.6%	0.1%	0.1	0.1	0.1	-54.9%	0.0%
Employee social benefits	0.9	0.9	1.7	0.8	-6.6%	0.1%	0.1	0.1	0.1	-54.9%	0.0%
Other transfers to households											
Current	0.0	0.1	–	–	-100.0%	–	–	–	–	–	–
Employee social benefits	0.0	0.1	–	–	-100.0%	–	–	–	–	–	–
Provinces and municipalities											
Provincial agencies and funds											
Current	–	0.0	–	–	–	–	–	–	–	–	–
Vehicle licences	–	0.0	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	317.9	283.2	241.0	314.1	-0.4%	29.2%	376.6	69.4	71.5	-38.9%	18.7%
Productivity South Africa	61.7	71.7	71.0	64.1	1.3%	6.8%	66.6	69.4	71.5	3.7%	7.5%
Government Technical Advisory Centre	256.2	211.5	170.0	250.0	-0.8%	22.4%	310.0	–	–	-100.0%	11.2%
Social security funds											
Current	18.5	7.0	12.5	13.2	-10.6%	1.3%	15.0	15.6	16.0	6.6%	1.7%
Unemployment Insurance Fund	–	–	–	0.0	–	–	–	–	–	-100.0%	–
Compensation Fund	18.5	7.0	12.5	13.2	-10.6%	1.3%	15.0	15.6	16.0	6.6%	1.7%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	–	87.0	57.5	45.0	–	4.8%	95.0	–	–	-100.0%	3.4%
Industrial Development Corporation	–	87.0	57.5	45.0	–	4.8%	95.0	–	–	-100.0%	3.4%
Employer Services	–	0.0	–	–	–	–	–	–	–	–	–
Non-profit institutions											
Current	190.3	232.4	206.1	218.3	4.7%	21.4%	229.7	238.8	246.2	4.1%	25.9%
Supported Employment Enterprises	166.5	207.9	184.7	195.5	5.5%	19.1%	205.9	214.1	220.8	4.1%	23.2%
Designated groups special services	23.8	24.5	21.5	22.7	-1.5%	2.3%	23.7	24.7	25.4	3.8%	2.7%

Personnel information

Table 31.11 Public Employment Services personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)	
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate								
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29
Public Employment Services			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	616	105	745	351.0	0.5	813	403.3	0.5	777	409.6	0.5	698	395.9	0.6	681	408.2	0.6
1 – 6	184	105	361	69.2	0.2	343	61.8	0.2	352	66.3	0.2	296	49.7	0.2	297	50.6	0.2
7 – 10	282	–	264	153.0	0.6	345	200.7	0.6	298	191.8	0.6	277	188.2	0.7	253	183.5	0.7
11 – 12	132	–	101	101.4	1.0	104	109.5	1.1	105	117.2	1.1	103	121.8	1.2	106	132.8	1.3
13 – 16	18	–	19	27.4	1.4	21	31.3	1.5	22	34.3	1.5	22	36.2	1.6	24	41.3	1.7

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

2. Rand million.

Programme 4: Labour Policy and Industrial Relations

Programme purpose

Facilitate the establishment of an equitable and sound labour relations environment. Support institutions of social dialogue and promote South Africa's interests in international labour matters. Conduct research and analysis, and evaluate labour policy. Provide statistical data on the labour market.

Objectives

- Improve the implementation of employment equity and compliance monitoring mechanisms in the labour market by:
 - publishing the 2025/26 employment equity annual report and public register by 30 June 2026
 - developing the 2026/27 employment equity annual report and public register by 31 March 2027.
- Extend protection to vulnerable workers by publishing national minimum wages for all sectors by 31 March 2027.
- Promote sound labour relations and centralised collective bargaining through the extension of collective agreements and the registration of qualifying labour organisations by 31 March 2027.
- Monitor and evaluate the impact of labour legislation to promote an evidence-based labour policy intervention through the production of research and labour market trend reports by 31 March 2027.

Subprogrammes

- *Management and Support Services: Labour Policy and Industrial Relations* manages delegated administrative and financial responsibilities, coordinates all planning, monitoring and evaluation functions, and provides corporate support to line function subprogrammes.
- *Strengthen Civil Society* transfers funds to various civil society organisations that protect vulnerable workers by providing resources, support and expertise to improve the independence and self-reliance of workers and contribute to a stable and well-functioning labour market.
- *Collective Bargaining* manages the implementation of the Labour Relations Act (1995) through policies and practices that promote sound labour relations by registering labour organisations and deregistering those that are not compliant, publishing and extending collective agreements, supporting and advancing participation in collective bargaining structures, and participating in relevant activities of the National Economic Development and Labour Council.
- *Employment Equity* promotes equity in the labour market by developing and promoting employment equity policy instruments – as mandated by the amended Employment Equity Act (1998) – to eliminate unfair discrimination in employment policies and practice, and promote equitable representation in the workforce.
- *Employment Standards* protects vulnerable workers in the labour market by administering the Basic Conditions of Employment Act (1997) and publishing national minimum wages for all sectors, as mandated by the National Minimum Wage Act (2018).
- *Commission for Conciliation, Mediation and Arbitration* transfers funds to the Commission for Conciliation, Mediation and Arbitration, which promotes social justice and fairness in the workplace by providing dispute prevention and resolution services.
- *Research, Policy and Planning* monitors and evaluates the impact of labour legislation and policies that affect the South African labour market.
- *Labour Market Information and Statistics* collects, collates, analyses and disseminates internal and external labour market statistics regarding changes in the South African labour market resulting from the implementation of labour legislation.
- *International Labour Matters* contributes to national and global policy formulation and facilitates compliance with international obligations through multilateral and bilateral relations.
- *National Economic Development and Labour Council* transfers funds to the National Economic Development and Labour Council, which promotes economic growth, participation in economic decision-making and social equity through social dialogue; and for the operations of the Presidential Climate Commission.

Expenditure trends and estimates

Table 31.12 Labour Policy and Industrial Relations expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million					2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Management and Support Services: Labour Policy and Industrial Relations	15.4	16.1	15.6	20.2	9.4%	1.2%	20.6	21.4	22.1	3.0%	1.5%
Strengthen Civil Society	24.8	24.9	23.9	25.0	0.3%	1.8%	26.0	27.0	27.8	3.7%	1.8%
Collective Bargaining	17.7	18.9	17.6	20.0	4.1%	1.4%	20.6	21.5	22.1	3.4%	1.5%
Employment Equity	11.5	13.9	12.8	15.0	9.4%	1.0%	15.2	15.8	16.3	2.8%	1.1%
Employment Standards	11.2	12.6	13.2	19.5	20.1%	1.0%	21.6	22.5	23.2	6.0%	1.5%
Commission for Conciliation, Mediation and Arbitration	1 046.3	1 041.2	975.9	1 016.5	-1.0%	75.6%	1 060.0	1 102.1	1 136.4	3.8%	75.3%
Research, Policy and Planning	5.9	8.8	6.3	11.2	23.4%	0.6%	12.0	12.5	12.8	4.8%	0.9%
Labour Market Information and Statistics	46.8	49.8	49.1	57.6	7.2%	3.8%	60.3	62.9	64.9	4.0%	4.3%
International Labour Matters	101.4	61.4	69.0	68.5	-12.3%	5.6%	59.3	61.7	63.6	-2.4%	4.2%
National Economic Development and Labour Council	68.9	73.6	75.8	212.1	45.5%	8.0%	172.6	86.7	89.4	-25.0%	8.0%
Total	1 349.9	1 321.1	1 259.2	1 465.5	2.8%	100.0%	1 468.0	1 434.1	1 478.6	0.3%	100.0%
Change to 2025				–			82.9	(13.4)	(33.8)		
Budget estimate											
Economic classification											
Current payments	189.9	155.5	162.2	184.6	-1.0%	12.8%	177.5	185.0	190.8	1.1%	12.6%
Compensation of employees	105.2	110.4	113.4	125.7	6.1%	8.4%	131.5	137.3	141.5	4.0%	9.4%
Goods and services	84.7	45.1	48.7	58.8	-11.4%	4.4%	45.9	47.8	49.2	-5.8%	3.3%
of which:											
Consultants: Business and advisory services	2.0	5.0	1.9	5.9	43.0%	0.3%	6.7	6.9	7.2	6.9%	0.5%
Consumables: Stationery, printing and office supplies	4.1	3.3	2.4	3.8	-2.5%	0.3%	3.6	3.8	3.9	0.7%	0.3%
Operating leases	2.7	2.2	2.6	1.2	-24.6%	0.2%	2.4	2.5	2.6	30.5%	0.2%
Travel and subsistence	11.0	17.3	13.8	23.3	28.6%	1.2%	16.1	16.7	17.2	-9.6%	1.1%
Operating payments	1.6	1.7	1.8	1.9	7.1%	0.1%	3.3	3.5	3.6	23.3%	0.2%
Venues and facilities	32.5	5.9	20.7	9.9	-32.7%	1.3%	3.1	3.2	3.3	-30.9%	0.2%
Transfers and subsidies	1 156.8	1 162.5	1 096.9	1 279.4	3.4%	87.0%	1 289.2	1 247.7	1 286.4	0.2%	87.3%
Departmental agencies and accounts	1 115.2	1 114.8	1 051.7	1 228.6	3.3%	83.6%	1 232.6	1 188.8	1 225.7	-0.1%	83.3%
Foreign governments and international organisations	16.6	22.5	20.8	25.5	15.3%	1.6%	30.6	31.9	32.9	8.9%	2.2%
Non-profit institutions	24.8	24.9	23.9	25.0	0.3%	1.8%	26.0	27.0	27.8	3.7%	1.8%
Households	0.2	0.4	0.5	0.4	14.5%	0.0%	–	–	–	-100.0%	–
Payments for capital assets	3.2	3.0	0.2	1.6	-20.6%	0.1%	1.3	1.4	1.4	-3.4%	0.1%
Machinery and equipment	1.2	0.8	0.2	1.6	9.6%	0.1%	1.3	1.4	1.4	-3.4%	0.1%
Software and other intangible assets	2.0	2.2	0.0	–	-100.0%	0.1%	–	–	–	–	–
Total	1 349.9	1 321.1	1 259.2	1 465.5	2.8%	100.0%	1 468.0	1 434.1	1 478.6	0.3%	100.0%
Proportion of total programme expenditure to vote expenditure	34.6%	33.1%	33.1%	34.2%	–	–	32.1%	34.6%	34.6%	–	–

Table 31.13 Labour Policy and Industrial Relations personnel numbers and cost by salary level¹

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

Entities

Commission for Conciliation, Mediation and Arbitration

Selected performance indicators

Table 31.14 Commission for Conciliation, Mediation and Arbitration performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of conciliable cases heard within 30 days at first event of receipt of referral per year	Dispute resolution	Increased employment and work opportunities	99.9% (131 221/ 131 322)	99.7% (140 258/ 140 750)	99.6% (139 811/ 140 410)	99%	99%	99%	99%
Percentage of arbitration awards rendered sent to parties within 14 days of the conclusion of the arbitration proceedings per year (excludes extensions granted and heads of arguments filed)	Dispute resolution		99.9% (17 947/ 17 956)	99.9% (17 130/ 17 131)	99.9% (15 540/ 15 542)	99%	99%	99%	99%
Percentage of public interest disputes resolved per year	Dispute resolution		98.1% (105/107)	96.9% (95/98)	96.8% (90/93)	99%	99%	99%	99%
Percentage of jobs saved compared to employees likely to be retrenched per year (as per cases referred to the commission)	Dispute resolution		50.9% (18 196/ 35 679)	38.7% (14 887/ 38 428)	47.1% (30 581/ 64 919)	38%	38%	38%	38%
Number of interventions conducted to promote effective dispute resolution in essential services per year	Essential services interventions		12	12	8	8	8	8	8

Entity overview

The Commission for Conciliation, Mediation and Arbitration derives its mandate primarily from the Labour Relations Act (1995), as amended, in terms of which it is expected to advance social justice, labour peace and the democratisation of the workplace, among other deliverables. This mandate is extended by other statutes dealing with employment law. The commission's strategic focus over the period ahead will be on resource optimisation, adaptation and resilience, and user experience.

The commission is developing a revised ICT strategy that envisions being a digital-first organisation that prioritises technology and online platforms to drive business operations and improve efficiencies and user engagement, and encourage innovation. The commission has allocated 8.3 per cent (R280.3 million) of its total budget over the MTEF period to fund the implementation of the strategy.

Labour market dynamics have increased demand for the commission's services, particularly in dispute resolution and job-saving interventions. The commission projects a 4 per cent growth in case referrals in 2026/27 in addition to cases that are anticipated to be carried over from 2025/26. The caseload is estimated to increase from 193 000 in 2025/26 to 195 000 in 2026/27. The commission plans to deal with this increased workload by leveraging technology, informed by the ICT strategy, to improve the efficiency of processes, enhance accessibility to its services and ensure efficient dispute resolution over the period ahead. An estimated 72.2 per cent (R2.4 billion) of its budget is allocated to dispute resolution. Of this amount, R32.5 million is earmarked to fund job-saving initiatives.

Compensation of employees accounts for an estimated 60.1 per cent (R2 billion) of the commission's budget over the medium term as its work is labour intensive. Expenditure and revenue are expected to increase at an average annual rate of 3.8 per cent, from R1 billion in 2025/26 to R1.2 billion in 2028/29. The slow growth is due to technical downward adjustments to align with current inflation, which is lower than was projected at the start of the 2026 budget process. The commission expects to derive 97.4 per cent (R3.3 billion) of revenue over the period ahead through transfers from the department and the remainder through interest earned and services rendered.

Programmes/Objectives/Activities

Table 31.15 Commission for Conciliation, Mediation and Arbitration expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	284.3	255.8	284.7	269.9	-1.7%	26.1%	283.7	291.2	301.1	3.7%	25.9%
Dispute resolution	770.2	794.2	710.6	753.9	-0.7%	72.2%	783.6	818.5	842.8	3.8%	72.2%
Proactive labour market interventions	11.2	10.7	8.3	12.9	4.7%	1.0%	13.5	14.1	14.6	4.2%	1.2%
Essential services interventions	7.2	7.6	6.6	7.0	-0.5%	0.7%	7.4	7.7	8.0	4.3%	0.7%
Total	1 072.9	1 068.3	1 010.1	1 043.7	-0.9%	100.0%	1 088.1	1 131.5	1 166.5	3.8%	100.0%

Statement of financial performance

Table 31.16 Commission for Conciliation, Mediation and Arbitration statement of financial performance

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	36.1	29.9	27.3	27.2	-9.0%	2.9%	28.3	29.4	30.2	3.5%	2.6%
Sale of goods and services other than capital assets	5.8	8.8	8.3	7.9	10.9%	0.7%	8.2	8.5	8.7	3.3%	0.7%
Other sales	5.8	8.8	8.3	7.9	10.9%	0.7%	8.2	8.5	8.7	3.3%	0.7%
Other non-tax revenue	30.3	21.0	19.0	19.3	-14.0%	2.1%	20.1	20.9	21.5	3.6%	1.8%
Transfers received	1 046.3	1 041.2	975.9	1 016.5	-1.0%	97.1%	1 060.0	1 102.1	1 136.4	3.8%	97.4%
Total revenue	1 082.4	1 071.0	1 003.1	1 043.7	-1.2%	100.0%	1 088.3	1 131.5	1 166.5	3.8%	100.0%
Expenses											
Current expenses	1 067.9	1 063.4	1 003.8	1 037.0	-1.0%	99.5%	1 081.1	1 124.2	1 158.9	3.8%	99.4%
Compensation of employees	617.7	615.0	620.7	623.1	0.3%	59.0%	650.1	681.7	702.8	4.1%	60.1%
Goods and services	424.4	417.3	345.2	373.6	-4.2%	37.2%	389.0	403.9	416.2	3.7%	35.7%
Depreciation	25.9	31.2	37.9	40.4	16.0%	3.2%	42.0	38.7	39.9	-0.4%	3.6%
Transfers and subsidies	5.0	4.8	6.4	6.7	10.0%	0.5%	7.0	7.3	7.6	4.6%	0.6%
Total expenses	1 072.9	1 068.3	1 010.1	1 043.7	-0.9%	100.0%	1 088.1	1 131.5	1 166.5	3.8%	100.0%
Surplus/(Deficit)	9.5	2.8	(7.0)	-	-100.0%		-	-	-	-	

Personnel information

Table 31.17 Commission for Conciliation, Mediation and Arbitration personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026		Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)		
Number of funded posts	Number of approved posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29					
Commission for Conciliation, Mediation and Arbitration		Unit cost			Unit cost			Unit cost			Unit cost			Unit cost		2025/26 - 2028/29	2026/27 - 2028/29		
Salary level	908	909	870	620.7	0.7	908	623.1	0.7	901	650.1	0.7	901	681.7	0.8	899	702.8	0.8	-0.3%	100.0%
1 – 6	55	55	53	13.5	0.3	55	13.9	0.3	56	14.3	0.3	56	15.1	0.3	55	15.5	0.3	–	6.2%
7 – 10	585	586	570	311.4	0.5	585	307.7	0.5	577	320.4	0.6	577	336.3	0.6	577	346.7	0.6	-0.5%	64.1%
11 – 12	231	231	216	230.5	1.1	231	229.5	1.0	231	240.4	1.0	231	251.9	1.1	230	259.7	1.1	-0.1%	25.6%
13 – 16	30	30	26	44.6	1.7	30	50.9	1.7	30	52.8	1.8	30	55.3	1.8	30	57.0	1.9	–	3.3%
17 – 22	7	7	5	20.6	4.1	7	21.1	3.0	7	22.2	3.2	7	23.2	3.3	7	23.9	3.4	–	0.8%

1. Rand million.

Compensation Fund

Selected performance indicators

Table 31.18 Compensation Fund performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of claims adjudicated within a specified number of working days of receipt per year	Compensation for Occupational Injuries and Diseases Act (1993) services	Optimised social protection and improved coverage	80% within 30 days (87 906/ 109 757)	86% within 25 days (92 502/ 107 713)	86% within 25 days (92 668/ 107 205)	90% within 30 days	90% within 30 days	90% within 30 days	90% within 30 days
Percentage of received return of earnings of active registered employers assessed per year	Compensation for Occupational Injuries and Diseases Act (1993) services		99% (353 930/ 354 192)	99% (347 651/ 352 931)	99% (356 742/ 361 088)	95%	98%	98%	98%
Percentage of request for pre-authorisation of specialised medical interventions finalised within 10 working days of receipt of accepted claims per year	Medical benefits		98% (4 808/ 4 905)	99% (461/ 466)	98% (588/ 597)	95%	96%	96%	96%
Percentage of accepted medical invoices finalised within a specified number of working days of receipt of invoice per year	Medical benefits		89% within 30 working days (664 507/ 750 133)	87% within 30 working days (808 315/ 925 434)	93% within 25 working days (865 306/ 932 580)	86% within 30 working days	87% within 30 working days	89% within 30 working days	91% within 30 working days
Percentage of compliant requests for assistive devices finalised within 15 working days of receipt per year	Orthotic and medical rehabilitation		90% (1 601/ 1 785)	96% (1 992/ 2 073)	98% (2 077/ 2 122)	95%	95%	95%	95%
Number of new students enrolled at post-school education and training institutions in priority qualifications funded per year	Orthotic and medical rehabilitation		915	1 012	1 040	1 040	700	700	700

Entity overview

The Compensation Fund is mandated to administer the Compensation for Occupational Injuries and Diseases Act (1993). The act makes provision to provide compensation to employees who are injured or have contracted diseases in the course of their employment, as well as the compensation of nominated beneficiaries of employees who die as a result of such injuries or diseases.

The fund will focus on improving the services it renders to its beneficiaries and other stakeholders over the period ahead. It has implemented an integrated online employer portal that enables employers to register, submit returns on earnings, pay their annual assessments and obtain letters of good standing seamlessly. This is expected to ensure that 90 per cent of claims are adjudicated within 30 working days of receipt.

Expenditure is expected to increase at an average annual rate of 4.3 per cent, from R16.5 billion in 2025/26 to R18.7 billion in 2028/29. This is mainly driven by spending on goods and services, which comprises an estimated 44.2 per cent (R23.8 billion) of the fund's total budget over the medium term, mainly on consultants and outsourced services to help the fund improve areas identified in previous audits as contributing to negative audit opinions and to enhance service delivery. Benefit payments account for a projected 43.1 per cent (R23.2 billion) of the fund's total budget over the MTEF period, increasing at an average annual rate of 3.8 per cent, from R7.2 billion in 2025/26 to R8.1 billion in 2028/29.

The fund is set to derive 48.5 per cent (R43.2 billion) of its revenue over the next 3 years through assessment levies on active registered employers and 51.5 per cent (R45.9 billion) mainly from investments. Revenue from the assessment levy is projected to increase at an average annual rate of 5.7 per cent, from R12.4 billion in 2025/26 to R14.7 billion in 2028/29, as a result of an increase in the number of returns of earnings assessed in 2025/26 and the tariff assessments that are being phased in over a five-year period, ending in 2026. The fund is also aiming to improve its collection of revenue owed by defaulting employers by appointing the services of a debt collector.

Programmes/Objectives/Activities

Table 31.19 Compensation Fund expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million					2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Administration	9 602.7	14 047.6	5 527.3	8 571.6	-3.7%	58.3%	9 137.5	9 535.9	9 964.0	5.1%	53.2%
Compensation for Occupational Injuries and Diseases Act (1993) services	4 058.8	1 508.3	1 886.3	2 300.0	-17.2%	15.1%	2 921.5	3 048.8	3 185.7	11.5%	17.0%
Medical benefits	3 601.0	3 527.6	3 715.0	5 036.7	11.8%	24.5%	4 532.3	4 729.9	4 942.3	-0.6%	26.4%
Orthotic and medical rehabilitation	191.1	266.8	370.7	590.4	45.7%	2.2%	577.4	602.6	629.6	2.2%	3.4%
Total	17 453.5	19 350.2	11 499.3	16 498.7	-1.9%	100.0%	17 168.6	17 917.2	18 721.7	4.3%	100.0%

Statements of financial performance, cash flow and financial position

Table 31.20 Compensation Fund statements of financial performance, cash flow and financial position

Statement of financial performance	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million					2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	19 015.8	14 495.9	20 959.3	16 002.0	-5.6%	59.7%	14 852.3	15 499.9	15 575.8	-0.9%	51.5%
Other non-tax revenue	19 015.8	14 495.9	20 959.3	16 002.0	-5.6%	59.7%	14 852.3	15 499.9	15 575.8	-0.9%	51.5%
Transfers received	10 363.2	12 454.1	12 319.5	12 400.0	6.2%	40.3%	13 974.1	14 583.4	14 656.8	5.7%	48.5%
Total revenue	29 379.0	26 950.0	33 278.8	28 402.0	-1.1%	100.0%	28 826.4	30 083.3	30 232.6	2.1%	100.0%
Expenses											
Current expenses	9 901.8	14 476.9	6 002.0	9 280.4	-2.1%	61.2%	9 764.8	10 190.6	10 648.1	4.7%	56.9%
Compensation of employees	1 360.4	1 481.3	1 537.6	1 850.8	10.8%	9.6%	2 155.8	2 249.8	2 350.8	8.3%	12.6%
Goods and services	6 190.6	10 733.4	4 436.2	7 409.6	6.2%	44.4%	7 584.9	7 915.6	8 271.0	3.7%	44.2%
Depreciation	27.6	19.6	19.6	20.1	-10.1%	0.1%	24.1	25.2	26.3	9.3%	0.1%
Interest, dividends and rent on land	2 323.1	2 242.6	8.6	—	-100.0%	7.1%	—	—	—	—	—
Transfers and subsidies	7 551.7	4 873.3	5 497.3	7 218.2	-1.5%	38.8%	7 403.8	7 726.6	8 073.5	3.8%	43.1%
Total expenses	17 453.5	19 350.2	11 499.3	16 498.7	-1.9%	100.0%	17 168.6	17 917.2	18 721.7	4.3%	100.0%
Surplus/(Deficit)	11 925.5	7 599.8	21 779.5	11 903.3	-0.1%		11 657.8	12 166.1	11 511.0	-1.1%	
Cash flow statement											
Cash flow from operating activities	3 100.5	3 891.3	4 001.3	5 091.5	18.0%	100.0%	4 741.0	4 947.7	5 169.8	0.5%	100.0%
Receipts											
Non-tax receipts	1 666.9	2 756.6	2 517.1	3 515.6	28.2%	20.9%	2 443.5	2 550.1	2 664.6	-8.8%	14.9%
Other tax receipts	1 666.9	2 756.6	2 517.1	3 515.6	28.2%	20.9%	2 443.5	2 550.1	2 664.6	-8.8%	14.9%
Transfers received	8 557.8	8 534.3	9 935.9	12 420.4	13.2%	79.0%	13 987.9	14 597.8	15 253.2	7.1%	85.1%
Financial transactions in assets and liabilities	—	—	1.1	40.0	—	0.1%	5.0	5.2	5.5	-48.5%	—
Total receipts	10 224.7	11 290.9	12 454.1	15 976.0	16.0%	100.0%	16 436.4	17 153.1	17 923.2	3.9%	100.0%
Payment											
Current payments	2 581.3	2 804.6	2 908.2	3 666.2	12.4%	35.3%	4 291.6	4 478.8	4 679.9	8.5%	36.7%
Compensation of employees	1 360.4	1 481.3	1 537.6	1 850.8	10.8%	18.4%	2 155.8	2 249.8	2 350.8	8.3%	18.4%
Goods and services	1 217.5	1 322.3	1 362.0	1 815.5	14.2%	16.9%	2 135.8	2 228.9	2 329.0	8.7%	18.3%
Interest and rent on land	3.4	1.0	8.6	—	-100.0%	—	—	—	—	—	—
Transfers and subsidies	4 542.9	4 594.9	5 544.6	7 218.2	16.7%	64.7%	7 403.8	7 726.6	8 073.5	3.8%	63.3%
Total payments	7 124.2	7 399.5	8 452.8	10 884.5	15.2%	100.0%	11 695.5	12 205.4	12 753.4	5.4%	100.0%
Net cash flow from investing activities	(2 768.2)	(4 596.4)	(3 705.6)	8 499.4	-245.3%	100.0%	8 851.3	9 237.2	9 652.0	4.3%	100.0%
Acquisition of property, plant, equipment and intangible assets	(2.8)	(44.2)	(3.2)	(32.0)	125.5%	3.2%	(33.3)	(34.8)	(36.3)	4.3%	-0.4%
Investment property	(14.5)	(35.1)	(106.2)	—	-100.0%	6.1%	—	—	—	—	—
Acquisition of software and other intangible assets	(5.2)	(11.8)	(61.3)	—	-100.0%	3.0%	—	—	—	—	—
Proceeds from the sale of property, plant, equipment and intangible assets	0.6	0.0	0.2	—	-100.0%	—	—	—	—	—	—
Other flows from investing activities	(2 746.3)	(4 505.4)	(3 535.1)	8 531.4	-245.9%	87.7%	8 884.6	9 272.0	9 688.3	4.3%	100.4%
Net cash flow from financing activities	(2.2)	(1.7)	(2.8)	—	-100.0%	100.0%	—	—	—	—	—
Repayment of finance leases	(2.2)	(1.7)	(2.8)	—	-100.0%	100.0%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	330.1	(706.8)	293.0	13 591.0	245.3%	100.0%	13 592.3	14 184.9	14 821.8	2.9%	100.0%

Table 31.20 Compensation Fund statements of financial performance, cash flow and financial position (continued)

Statement of financial position					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	197.4	252.7	428.0	235.2	6.0%	0.2%	246.5	258.3	269.9	4.7%	0.2%
of which:											
Acquisition of assets	(2.8)	(44.2)	(3.2)	(32.0)	125.5%	100.0%	(33.3)	(34.8)	(36.3)	4.3%	100.0%
Investments	99 611.3	108 766.1	131 137.3	137 693.3	11.4%	94.6%	144 302.5	151 229.1	158 019.3	4.7%	98.5%
Loans	505.0	332.9	276.1	—	-100.0%	0.2%	—	—	—	—	—
Receivables and prepayments	278.0	788.8	249.5	628.3	31.2%	0.4%	658.5	690.1	721.1	4.7%	0.4%
Cash and cash equivalents	1 403.7	696.9	989.9	1 215.8	-4.7%	0.9%	1 274.2	1 335.3	1 395.3	4.7%	0.9%
Statutory receivables	4 803.8	7 142.6	6 556.4	—	-100.0%	3.7%	—	—	—	—	—
Total assets	106 799.3	117 980.0	139 637.2	139 772.6	9.4%	100.0%	146 481.7	153 512.8	160 405.5	4.7%	100.0%
Accumulated surplus/(deficit)	67 779.0	79 374.9	101 154.5	82 475.1	6.8%	65.6%	86 433.9	90 582.8	94 649.9	4.7%	59.0%
Borrowings	—	5.3	—	—	—	—	—	—	—	—	—
Finance lease	0.8	1 960.8	1 899.7	1 881.2	1 246.3%	1.1%	1 971.5	2 066.2	2 158.9	4.7%	1.3%
Accrued interest	131.3	126.7	135.1	160.3	6.9%	0.1%	168.0	176.1	184.0	4.7%	0.1%
Trade and other payables	2 467.0	12 171.6	2 742.4	2 734.3	3.5%	4.0%	2 865.6	3 003.1	3 137.9	4.7%	2.0%
Benefits payable	1 855.4	—	—	—	-100.0%	0.4%	—	—	—	—	—
Provisions	24 449.1	2 681.4	24 296.7	20 289.9	-6.0%	14.2%	21 263.8	22 284.5	23 285.1	4.7%	14.5%
Derivatives financial instruments	10 116.7	21 659.3	9 408.9	32 231.6	47.1%	14.6%	33 778.8	35 400.1	36 989.6	4.7%	23.1%
Total equity and liabilities	106 799.3	117 980.0	139 637.2	139 772.6	9.4%	100.0%	146 481.7	153 512.8	160 405.5	4.7%	100.0%

Personnel information

Table 31.21 Compensation Fund personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment												Average growth rate of personnel posts (%)	Average: salary level/ Total (%)			
Number of funded posts	Number of approved posts on establishment	Actual	Revised estimate			Medium-term expenditure estimate													
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
Compensation Fund			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	1 187	1 187	1 187	1 537.6	1.3	1 187	1 850.8	1.6	1 187	2 155.8	1.8	1 187	2 249.8	1.9	1 187	2 350.9	2.0	–	100.0%
1 – 6	769	769	769	176.2	0.2	769	190.1	0.2	769	220.7	0.3	769	230.3	0.3	769	240.6	0.3	–	64.8%
7 – 10	380	380	380	1 159.0	3.0	380	1 442.4	3.8	380	1 682.4	4.4	380	1 755.8	4.6	380	1 834.6	4.8	–	32.0%
11 – 12	35	35	35	197.5	5.6	35	213.1	6.1	35	247.3	7.1	35	258.1	7.4	35	269.7	7.7	–	2.9%
13 – 16	3	3	3	4.9	1.6	3	5.2	1.7	3	5.4	1.8	3	5.6	1.9	3	5.9	2.0	–	0.3%

1. Rand million.

National Economic Development and Labour Council

Selected performance indicators

Table 31.22 National Economic Development and Labour Council performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of dialogue reports per year submitted to attendees within 14 working days of each convened dialogue	Core operations	Increased employment and work opportunities	100% (10)	100% (15)	90% (9/10)	100%	100%	100%	100%
Percentage of policy/legislative reports completed per year within the terms of reference timeframes, except valid exclusions	Core operations		100% (10)	100% (8)	100% (7)	80%	80%	80%	100%

Table 31.22 National Economic Development and Labour Council performance indicators by programme/objective/activity and related outcome (continued)

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of knowledge management products as set out in the knowledge management plan completed by 31 March per year	Core operations	Increased employment and work opportunities	— ¹	— ¹	— ¹	80%	80%	80%	80%
Number of thematic dialogue series held and reports approved and published within 30 days per year	Presidential Climate Commission	Improved energy security and a just energy transition	— ¹	2	2	2	2	2	2
Number of policy recommendations, as set out in the annual business plan, published per year	Presidential Climate Commission		2	3	3	2	2	2	2
Number of technical reports, as set out in the annual business plan, published per year	Presidential Climate Commission		2	1	2	4	4	4	2

1. No historical data available.

Entity overview

The National Economic Development and Labour Council was established by the National Economic Development and Labour Council Act (1994) and operates in terms of its own constitution and protocols. The council brings together government, organised business, organised labour, and organisations representing community and development interests to engage and collaborate to address economic growth and social equity.

The council will continue to drive social dialogue, policy engagement and legislative processing across key socioeconomic areas over the period ahead. Key focal areas include economic inclusion, labour-market reform, skills for the future, public employment expansion and master plans in priority sectors.

The Presidential Climate Commission, which seeks to advance a just transition, climate-resilience strategies, and cross-sectoral social dialogue on energy, freight and logistics, digitalisation and climate-related socioeconomic impacts, continues to be housed in the council. This arrangement will cease once the Climate Change Act (2024) is promulgated and the commission is established as a standalone schedule 3A public entity within the Department of Forestry, Fisheries and the Environment.

After the president's directive, the council was appointed to provide secretariat support for the national dialogue, reflected as programme 5 in its budget structure. The dialogue is expected to deliver a shared national vision, strengthened multistakeholder cooperation, and policy proposals to address urgent economic and social challenges. Government's contribution to the dialogue amounts to R88.9 million in 2026/27 and private sector funding, both in cash and in kind, amounts to an estimated R304.8 million. This will be used to convene nationwide participatory processes aimed at developing a People's Pact, which sets out long-term reforms for national renewal, social cohesion and accelerated socioeconomic transformation.

An estimated 27.7 per cent (R189.5 million) of the council's total budget over the period ahead is earmarked for operations, R88.9 million in 2026/27 for the national dialogue and R111.2 million over the period ahead for the Presidential Climate Commission. Total expenditure and revenue are expected to decrease at average annual rates of 25.7 per cent, from R252.3 million in 2025/26 to R103.5 million in 2028/29, mainly as a result of a high baseline in 2025/26 because of the allocation of R132 million for the national dialogue. Transfers from the department account for an estimated 99.3 per cent (R677.9 million) of the council's revenue over the MTEF period.

Programmes/Objectives/Activities

Table 31.23 National Economic Development and Labour Council expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million					2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Administration	43.7	47.7	52.6	46.7	2.2%	32.8%	48.9	50.8	52.4	3.9%	22.3%
Core operations	18.7	6.5	10.7	6.6	-29.2%	7.3%	6.9	7.2	7.4	3.7%	3.1%
Capacity building funds	4.6	6.2	4.5	4.8	2.0%	3.5%	5.1	5.3	5.5	4.3%	2.3%
Presidential Climate Commission	13.2	60.2	61.0	39.4	43.9%	29.9%	36.0	37.0	38.3	-0.9%	16.3%
National dialogue	–	–	–	154.7	–	26.6%	382.3	–	–	-100.0%	56.0%
Total	80.2	120.7	128.7	252.3	46.5%	100.0%	479.2	100.3	103.5	-25.7%	100.0%

Statement of financial performance

Table 31.24 National Economic Development and Labour Council statement of financial performance

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million					2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	2.9	2.7	1.7	1.6	-18.1%	1.6%	1.7	1.6	1.7	2.8%	0.7%
Other non-tax revenue	2.9	2.7	1.7	1.6	-18.1%	1.6%	1.7	1.6	1.7	2.8%	0.7%
Transfers received	71.9	100.6	121.9	250.7	51.6%	98.4%	477.4	98.6	101.8	-25.9%	99.3%
Total revenue	74.8	103.3	123.6	252.3	50.0%	100.0%	479.2	100.3	103.5	-25.7%	100.0%
Expenses											
Current expenses	80.2	120.7	128.7	252.3	46.5%	100.0%	479.2	100.3	103.5	-25.7%	100.0%
Compensation of employees	35.6	59.1	58.9	63.7	21.4%	37.4%	87.1	65.9	67.9	2.1%	32.3%
Goods and services	43.4	59.8	67.8	188.5	63.1%	61.8%	392.1	34.4	35.6	-42.6%	67.7%
Depreciation	1.2	1.8	2.0	–	-100.0%	0.9%	–	–	–	–	–
Total expenses	80.2	120.7	128.7	252.3	46.5%	100.0%	479.2	100.3	103.5	-25.7%	100.0%
Surplus/(Deficit)	(5.4)	(17.4)	(5.2)	–	-100.0%		–	–	–	–	

Personnel information

Table 31.25 National Economic Development and Labour Council personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)			
Number of funded posts	Number of approved establishment posts	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate													
			2024/25			2025/26			2026/27			2027/28			2028/29					2025/26 - 2028/29	2026/27 - 2028/29	
National Economic Development and Labour Council			Number			Unit cost			Number			Unit cost			Number			Unit cost				
Salary level	58	58	58	58.9	1.0	58	63.7	1.1	58	87.1	1.5	58	65.9	1.1	58	67.9	1.2	–	100.0%			
1 – 6	4	4	4	2.9	0.7	4	3.3	0.8	4	4.8	1.2	4	3.5	0.9	4	3.6	0.9	–	6.9%			
7 – 10	19	19	19	12.1	0.6	19	13.7	0.7	19	30.7	1.6	19	14.5	0.8	19	14.9	0.8	–	32.8%			
11 – 12	23	23	23	24.0	1.0	23	25.9	1.1	23	29.9	1.3	23	25.9	1.1	23	26.7	1.2	–	39.7%			
13 – 16	12	12	12	19.9	1.7	12	20.9	1.7	12	21.7	1.8	12	22.1	1.8	12	22.7	1.9	–	20.7%			

1. Rand million.

Productivity South Africa

Selected performance indicators

Table 31.26 Productivity South Africa performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of statistical reports on productivity and competitiveness published per year	Research, innovation and statistics	Increased employment and work opportunities	2	2	2	2	2	2	2
Number of research reports and publications on priority sectors published and disseminated per year	Research, innovation and statistics		2	2	4	3	4	4	4
Number of jobs saved in companies facing economic distress per year	Business turnaround and recovery		4 983	5 392	7 094	3 750	4 000	4 250	4 500
Number of companies facing economic distress supported through turnaround strategies to retain jobs per year	Business turnaround and recovery		78	71	40	75	80	85	90
Number of workplace/future forum members trained and capacitated on productivity improvement solutions per year	Business turnaround and recovery		740	933	365	225	240	255	270
Number of small, medium and micro enterprises and other enterprises supported through competitiveness improvement services per year	Competitiveness improvement services		1 522	1 671	1 323	1 252	1 313	1 380	1 445
Number of entrepreneurs, workers and managers capacitated to promote a culture of productivity per year	Competitiveness improvement services		2 317	3 016	2 696	2 400	2 500	2 600	2 700
Number of productivity champions capacitated to build awareness and promote a stronger culture of productivity in South Africa per year	Competitiveness improvement services		528	542	423	335	350	390	430

Entity overview

Productivity South Africa was established in terms of section 31 of the Employment Services Act (2014). It is mandated to contribute to South Africa's socioeconomic development and competitiveness by promoting employment growth and productivity. The entity aims to support a targeted 4 138 enterprises over the medium term to improve their productivity and competitiveness while maintaining their sustainability.

The entity has begun implementing a financial turnaround and sustainability strategy, which focuses on business development and expanding service offerings to generate additional revenue. Accordingly, revenue generated from the sale of goods and services is expected to increase at an average annual rate of 3.5 per cent, from R53.8 million in 2025/26 to R59.6 million in 2028/29.

The entity will undergo a spending review over the period ahead as it has incurred persistent financial deficits requiring bailouts, with limited potential for external funding. As the department has concerns about its affordability in the medium term, the review aims to identify inefficiencies, assess the appropriateness of the service delivery model and corporate form, and recommend reforms to improve sustainability, efficiency and value for money.

Total expenditure and revenue are expected to increase at average annual rates of 3.8 per cent, from

R186.2 million in 2025/26 to R208.1 million in 2028/29. The entity expects to receive 70.8 per cent (R424.4 million) of its revenue over the period ahead through transfers from the Department of Employment and Labour; the Department of Trade, Industry and Competition; and the Unemployment Insurance Fund.

Programmes/Objectives/Activities

Table 31.27 Productivity South Africa expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	69.9	75.6	69.7	87.9	7.9%	52.1%	87.9	91.5	95.2	2.7%	45.8%
Research, innovation and statistics	8.4	7.3	6.2	8.7	1.4%	5.3%	9.2	9.6	10.0	4.7%	4.8%
Business turnaround and recovery	21.9	33.0	27.0	55.1	36.0%	23.6%	58.4	61.0	63.7	5.0%	30.6%
Competitiveness improvement services	19.9	31.3	24.8	34.5	20.2%	19.0%	35.9	37.5	39.2	4.3%	18.8%
Total	120.0	147.3	127.6	186.2	15.8%	100.0%	191.4	199.5	208.1	3.8%	100.0%

Statement of financial performance

Table 31.28 Productivity South Africa statement of financial performance

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Revenue											
Non-tax revenue	26.7	37.8	32.2	55.2	27.4%	24.9%	55.7	58.0	61.1	3.5%	29.2%
Sale of goods and services other than capital assets	23.7	34.2	30.8	53.8	31.4%	23.3%	54.3	56.5	59.6	3.5%	28.4%
Other non-tax revenue	2.9	3.6	1.4	1.3	-23.1%	1.5%	1.4	1.5	1.5	4.3%	0.7%
Transfers received	104.1	115.1	108.0	131.1	8.0%	75.1%	135.8	141.6	147.0	3.9%	70.8%
Total revenue	130.8	152.9	140.2	186.2	12.5%	100.0%	191.4	199.6	208.1	3.8%	100.0%
Expenses											
Current expenses	120.0	147.3	127.6	186.2	15.8%	100.0%	191.4	199.5	208.1	3.8%	100.0%
Compensation of employees	82.7	84.4	77.5	103.1	7.6%	59.8%	106.3	110.9	116.0	4.0%	55.6%
Goods and services	34.5	60.4	49.2	80.4	32.5%	38.6%	82.3	85.7	89.1	3.5%	42.9%
Depreciation	2.7	2.4	0.9	2.7	-0.2%	1.5%	2.8	2.9	2.9	3.2%	1.4%
Interest, dividends and rent on land	0.1	0.1	0.0	0.1	-1.6%	—	0.1	0.1	0.1	4.3%	—
Total expenses	120.0	147.3	127.6	186.2	15.8%	100.0%	191.4	199.5	208.1	3.8%	100.0%
Surplus/(Deficit)	10.8	5.6	12.6	—	-100.0%		—	—	—	—	

Personnel information

Table 31.29 Productivity South Africa personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29		2025/26 - 2028/29			2026/27 - 2028/29
Productivity South Africa		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	110	110	83	77.5	0.9	110	103.1	0.9	110	106.3	1.0	110	110.9	1.0	110	116.0	1.1	–	100.0%
1 – 6	4	4	2	4.0	2.0	4	4.7	1.2	4	4.9	1.2	4	5.3	1.3	4	5.7	1.4	–	3.6%
7 – 10	35	35	28	18.2	0.7	35	21.0	0.6	35	21.6	0.6	35	22.5	0.6	35	23.5	0.7	–	31.8%
11 – 12	51	51	44	40.8	0.9	51	49.4	1.0	51	50.8	1.0	51	52.9	1.0	51	55.3	1.1	–	46.4%
13 – 16	20	20	9	14.5	1.6	20	28.0	1.4	20	29.0	1.5	20	30.2	1.5	20	31.6	1.6	–	18.2%

1. Rand million.

Unemployment Insurance Fund

Selected performance indicators

Table 31.30 Unemployment Insurance Fund performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of valid unemployment benefit claims with complete, accurate and verified information approved or rejected within 15 working days per year	Business operations	Optimised social protection and improved coverage	89% (925 543/ 1 039 973)	94% (950 174/ 1 007 309)	93% (583 990/ 625 912)	90% within 25 working days	90% within 18 working days	92% within 15 working days	94% within 15 working days
Percentage of valid in-service benefit claims with complete, accurate and verified information approved or rejected within the specified timeframe per year	Business operations		85% (101 021/ 118 816)	90% (106 298/ 117 806)	90% (44 929/ 49 718)	90% within 18 working days	90% within 15 working days	92% within 15 working days	94% within 15 working days
Percentage of valid deceased benefit claims with complete, accurate and verified information approved or rejected within the specified timeframe per year	Business operations		89% (12 357/ 13 836)	96% (13 785/ 14 312)	91% (6 276/ 6 921)	90% within 20 working days	90% within 20 working days	92% within 15 working days	94% within 15 working days
Number of beneficiaries participating in employability programmes per year	Labour activation programmes		8 457	5 319	28 563	240 000	200 000	250 000	155 000
Percentage of approved temporary employer/ employee relief scheme applications paid within specified timeframes per year	Labour activation programmes		100% (4) within 20 working days	100% (4) within 20 working days	46% (11/24) within 20 working days	80% within 20 working days	80% within 20 working days	85% within 20 working days	90% within 20 working days

Entity overview

The Unemployment Insurance Fund is mandated to alleviate poverty by providing effective short-term unemployment insurance to all workers who qualify for unemployment and related benefits, as legislated in the Unemployment Insurance Act (2001). Over the medium term, the fund will focus on providing social insurance benefits and improving coverage to vulnerable groups and contributors.

In terms of driving inclusive growth and job creation, the fund will help a targeted 605 000 people access employment through its labour activation programme over the period ahead. Up to 70 per cent of participants will be former fund contributors and the remainder will be new work seekers. The fund will conduct institutional reviews and skills audits to ensure delivery models, structures and resources are reprioritised to enable the achievement of the medium-term development plan and other priorities.

The fund plans to expand the accessibility of its services over the period ahead through the use of digital platforms with effective system integration to augment the capacity of existing labour centres, provide services in areas that are far from existing labour centres, and ensure that the officials working with claims at service points improve turnaround times for processing.

Unemployment insurance contributions are set to increase at an average annual rate of 4.3 per cent, from R26.8 billion in 2025/26 to R30.5 billion in 2028/29, while benefits paid are expected to decrease at an average annual rate of 4.2 per cent, from R38.3 billion in 2025/26 to R33.7 billion in 2028/29. The decrease is attributed to the labour activation programmes' budget estimates over the medium term, which are based on approved contracts and anticipated commitments distributed in proportion to the available approved budget. Spending on compensation of employees is estimated to increase at an average annual rate of 5.6 per cent, from R2.8 billion in 2025/26 to R3.3 billion in 2028/29.

Revenue is expected to decrease at an average annual rate of 3 per cent, from R50 billion in 2025/26 to R45.6 billion in 2028/29, mainly due to the one-off provision to pay the top-up reassessment in 2025/26 as a result of delays in implementing the payment of the difference between the old and new benefits to affected beneficiaries when the amended Unemployment Insurance Act (2017) was promulgated.

Programmes/Objectives/Activities

Table 31.31 Unemployment Insurance Fund expenditure trends and estimates by programme/objective/activity

	Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	2022/23 - 2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	4 924.7	6 743.8	2 757.2	6 350.6	8.8%	16.8%	7 070.4	7 296.1	7 590.8	6.1%	16.7%	
Business operations	18 596.6	17 225.4	21 960.7	30 490.8	17.9%	71.6%	27 335.4	26 462.8	28 002.0	-2.8%	62.2%	
Labour activation programmes	347.1	676.1	1 286.9	11 997.4	225.7%	11.6%	9 056.9	9 363.0	9 364.7	-7.9%	21.1%	
Total	23 868.4	24 645.3	26 004.8	48 838.8	27.0%	100.0%	43 462.8	43 121.8	44 957.6	-2.7%	100.0%	

Statements of financial performance, cash flow and financial position

Table 31.32 Unemployment Insurance Fund statements of financial performance, cash flow and financial position
Statement of financial performance

	Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	2022/23 - 2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue												
Non-tax revenue	11 620.7	15 819.2	23 238.4	23 162.8	25.8%	42.3%	16 592.9	14 472.8	15 121.9	-13.2%	34.5%	
Sale of goods and services other than capital assets	166.9	165.8	257.7	40.8	-37.5%	0.4%	41.7	42.9	44.1	2.6%	0.1%	
Other sales	161.1	160.7	250.4	27.9	-44.2%	0.3%	28.2	28.8	29.3	1.6%	0.1%	
Other non-tax revenue	11 453.9	15 653.5	22 980.7	23 122.0	26.4%	41.9%	16 551.2	14 429.9	15 077.9	-13.3%	34.4%	
Transfers received	23 342.5	24 698.3	25 866.5	26 845.8	4.8%	57.7%	28 042.7	29 271.1	30 486.4	4.3%	65.5%	
Total revenue	34 963.3	40 517.6	49 104.9	50 008.6	12.7%	100.0%	44 635.5	43 743.9	45 608.3	-3.0%	100.0%	
Expenses												
Current expenses	6 985.6	9 020.0	5 844.0	10 535.4	14.7%	26.3%	11 690.7	10 949.8	11 293.4	2.3%	25.8%	
Compensation of employees	1 596.4	1 640.6	1 839.2	2 822.5	20.9%	6.4%	3 181.7	3 320.5	3 320.5	5.6%	7.5%	
Goods and services	5 381.2	7 361.6	3 979.8	7 697.0	12.7%	19.8%	8 440.5	7 629.3	7 972.9	1.2%	18.3%	
Depreciation	8.0	17.8	25.0	15.9	25.7%	0.1%	68.5	—	—	-100.0%	0.1%	
Transfers and subsidies	16 882.8	15 625.3	20 160.8	38 303.4	31.4%	73.7%	31 772.0	32 172.1	33 664.2	-4.2%	74.2%	
Total expenses	23 868.4	24 645.3	26 004.8	48 838.8	27.0%	100.0%	43 462.8	43 121.8	44 957.6	-2.7%	100.0%	
Surplus/(Deficit)	11 094.9	15 872.3	23 100.1	1 169.8	-52.8%		1 172.8	622.1	650.7	-17.8%		

Cash flow statement

Cash flow from operating activities	5 413.7	6 473.8	2 983.5	(17 617.3)	-248.2%	100.0%	(10 737.5)	(8 356.9)	(8 588.5)	-21.3%	100.0%	
Receipts												
Non-tax receipts	844.0	940.3	1 555.3	683.1	-6.8%	3.8%	713.7	745.9	778.8	4.5%	2.5%	
Sales of goods and services other than capital assets	5.8	5.1	7.3	39.3	89.2%	0.1%	40.2	41.3	42.5	2.6%	0.1%	
Other sales	—	0.0	0.0	26.4	—	—	26.7	27.2	27.7	1.6%	0.1%	
Other tax receipts	838.2	935.2	1 548.0	643.8	-8.4%	3.8%	673.6	704.6	736.3	4.6%	2.3%	
Transfers received	23 581.2	24 918.4	26 098.3	26 845.8	4.4%	96.2%	28 042.7	29 271.1	30 486.4	4.3%	97.5%	
Total receipts	24 425.2	25 858.7	27 653.6	27 529.0	4.1%	100.0%	28 756.4	30 017.1	31 265.2	4.3%	100.0%	
Payment												
Current payments	3 031.4	3 566.0	4 483.1	6 842.9	31.2%	16.6%	7 721.9	7 202.4	7 376.7	2.5%	18.9%	
Compensation of employees	1 337.1	1 674.6	1 860.6	2 822.5	28.3%	7.1%	3 181.7	3 320.5	3 320.5	5.6%	8.3%	
Goods and services	1 694.3	1 891.4	2 622.5	4 020.4	33.4%	9.5%	4 540.1	3 882.0	4 056.2	0.3%	10.6%	
Interest and rent on land	—	—	—	0.0	—	—	0.0	0.0	0.0	32.6%	—	
Transfers and subsidies	15 980.0	15 818.9	20 187.0	38 303.4	33.8%	83.4%	31 772.0	31 171.6	32 476.9	-5.4%	81.1%	
Total payments	19 011.4	19 384.9	24 670.2	45 146.3	33.4%	100.0%	39 493.9	38 374.0	39 853.6	-4.1%	100.0%	
Net cash flow from investing activities	(11 738.7)	(5 974.1)	(156.0)	24 339.5	-227.5%	100.0%	25 535.0	27 387.7	28 595.8	5.5%	100.0%	
Acquisition of property, plant, equipment and intangible assets	—	(54.7)	(34.5)	(469.5)	—	-8.6%	(470.9)	—	—	-100.0%	-0.6%	
Investment property	(113.6)	(143.1)	(109.9)	(640.3)	78.0%	-15.6%	(640.3)	(622.1)	(650.7)	0.5%	-2.3%	
Acquisition of software and other intangible assets	(0.6)	(17.5)	—	(60.0)	371.9%	-1.2%	(61.5)	—	—	-100.0%	-0.1%	
Proceeds from the sale of property, plant, equipment and intangible assets	231.9	250.7	125.6	—	-100.0%	9.4%	—	—	—	—	—	
Other flows from investing activities	(11 856.4)	(6 009.5)	(137.1)	25 509.3	-229.1%	116.0%	26 707.7	28 009.7	29 246.5	4.7%	103.0%	
Net increase/(decrease) in cash and cash equivalents	(6 325.0)	499.7	2 827.5	6 722.2	-202.1%	100.0%	14 797.5	19 030.7	20 007.3	43.8%	100.0%	

Table 31.32 Unemployment Insurance Fund statements of financial performance, cash flow and financial position (continued)

Statement of financial position					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	626.0	742.3	729.7	567.1	-3.2%	0.4%	593.2	621.6	649.6	4.6%	0.4%
of which:											
Acquisition of assets	—	(54.7)	(34.5)	(469.5)	—	100.0%	(470.9)	—	—	-100.0%	100.0%
Investments	130 422.1	144 131.2	165 040.1	128 763.4	-0.4%	91.2%	134 686.6	141 151.5	147 489.2	4.6%	82.8%
Receivables and prepayments	2 619.0	1 194.7	731.8	27 462.2	118.9%	5.1%	25 583.8	23 328.6	24 376.1	-3.9%	14.3%
Cash and cash equivalents	2 563.7	3 063.3	5 890.8	3 980.4	15.8%	2.5%	4 163.5	4 363.4	4 559.3	4.6%	2.6%
Statutory receivables	—	2 148.2	2 244.1	—	—	0.7%	—	—	—	—	—
Total assets	136 230.7	151 279.8	174 636.5	160 773.2	5.7%	100.0%	165 027.1	169 465.1	177 074.1	3.3%	100.0%
Accumulated surplus/(deficit)	68 922.5	82 978.7	103 288.6	91 887.5	10.1%	55.7%	92 972.7	93 952.1	98 170.5	2.2%	55.7%
Capital and reserves	45 697.7	47 480.3	50 270.6	47 025.0	1.0%	30.6%	49 188.2	51 549.2	53 863.7	4.6%	30.2%
Trade and other payables	669.1	856.5	1 206.8	719.6	2.5%	0.6%	752.7	788.8	824.2	4.6%	0.5%
Benefits payable	100.0	55.7	29.5	21 103.8	495.3%	3.4%	22 074.6	23 134.2	24 172.9	4.6%	13.6%
Provisions	20 841.3	19 908.5	19 841.0	37.3	-87.9%	9.7%	39.0	40.9	42.7	4.6%	—
Total equity and liabilities	136 230.7	151 279.8	174 636.5	160 773.2	5.7%	100.0%	165 027.1	169 465.1	177 074.1	3.3%	100.0%

Personnel information

Table 31.33 Unemployment Insurance Fund personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)			
Number of funded posts	Number of approved posts on establishment	Number of posts on approved establishment	Actual		Revised estimate			Medium-term expenditure estimate														
			2024/25			2025/26			2026/27		2027/28			2028/29		2025/26 - 2028/29	2026/27 - 2028/29					
Unemployment Insurance Fund			Number			Unit cost			Number			Unit cost			Number			Unit cost				
Salary level	7 424	23 424	3 424	1 839.2	0.5	6 924	2 822.5	0.4	11 424	3 181.7	0.3	11 424	3 320.5	0.3	15 424	3 320.5	0.2	30.6%	100.0%			
1 – 6	6 116	22 116	2 116	644.6	0.3	5 716	1 509.5	0.3	10 116	1 880.0	0.2	10 116	1 958.9	0.2	14 116	2 094.4	0.1	35.2%	89.7%			
7 – 10	1 154	1 154	1 154	913.5	0.8	1 054	937.6	0.9	1 154	995.8	0.9	1 154	1 041.5	0.9	1 154	937.9	0.8	3.1%	9.0%			
11 – 12	119	119	119	193.0	1.6	119	258.2	2.2	119	210.4	1.8	119	220.1	1.8	119	198.2	1.7	–	0.9%			
13 – 16	35	35	35	88.1	2.5	35	117.2	3.3	35	95.5	2.7	35	99.9	2.9	35	90.0	2.6	–	0.3%			

1. Rand million.

Forestry, Fisheries and the Environment

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	1 536.4	18.3	97.5	1 652.1	1 698.5	1 751.5
Regulatory Compliance and Sector Monitoring	361.6	2.7	1.5	365.9	384.3	396.2
Oceans and Coasts	603.0	4.9	6.4	614.4	647.2	670.7
Climate Change and Air Quality	163.5	516.0	2.5	682.1	712.8	742.1
Biodiversity and Conservation	280.8	1 146.5	0.4	1 427.7	1 491.2	1 542.3
Environmental Programmes	2 047.0	300.0	1.8	2 348.9	2 798.1	2 869.2
Chemicals and Waste Management	599.2	88.7	11.1	699.1	728.5	751.2
Forestry Management	565.0	5.6	2.0	572.6	595.8	614.3
Fisheries Management	354.6	410.0	–	764.6	794.8	819.9
Total expenditure estimates	6 511.2	2 492.8	123.4	9 127.4	9 851.2	10 157.4
Executive authority	Minister of Forestry, Fisheries and the Environment					
Accounting officer	Director-General of Forestry, Fisheries and the Environment					
Website	www.dffe.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

Lead South Africa's environmental, forestry and fisheries sectors to achieve sustainable development towards a better quality of life for all.

Mandate

The Department of Forestry, Fisheries and the Environment is mandated to give effect to the right of citizens to an environment that is not harmful to their health or wellbeing and that is protected for the benefit of current and future generations. To this end, the department provides leadership on sustainability in environmental management, conservation and protection for the benefit of South Africans and the global community. The department's mandate is derived from the:

- Marine Living Resources Act (1998), which deals with the sustainable long-term use of marine living resources
- National Environmental Management Act (1998), which provides for specific legislation on biodiversity and heritage resources, oceans and coasts, climate change and air quality management, and waste and chemicals management
- National Forests Act (1998), which promotes the sustainable management and development of forests for the benefit of all, and creates the conditions necessary to restructure forestry in state forests for protection and sustainable use
- National Veld and Forest Fire Act (1998), which provides for the prevention and combating of veld, forest and mountain fires across South Africa
- National Environmental Management: Air Quality Act (2004), which reforms the law regulating air quality to protect the environment by providing reasonable measures for preventing pollution and ecological degradation, and securing ecologically sustainable development; and provides for national norms and standards that regulate the monitoring of air quality
- National Environmental Management Amendment Act (2004), which streamlines the regulation and administration of environmental impact assessment processes
- National Environmental Management: Biodiversity Act (2004), which significantly reforms the laws regulating biodiversity

- National Environmental Management: Integrated Coastal Management Act (2008), which promotes the conservation of the coastal environment and ensures that development practices and the use of natural resources are sustainable
- National Environmental Management: Waste Act (2008), which reforms the law regulating waste management to protect health and the environment by providing reasonable measures to prevent pollution
- National Environmental Management: Protected Areas Amendment Act (2009), which provides for the assignment of national parks, special parks and heritage sites in terms of the World Heritage Convention Act (1999)
- Climate Change Act (2024), which enables the development of an effective climate change response and a long-term, just transition to a low-carbon and climate-resilient economy and society for South Africa in the context of sustainable development.

Selected performance indicators

Table 32.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of environmental authorisations inspected per year	Regulatory Compliance and Sector Monitoring	An ethical, capable and professional public service	217	217	325	200	210	220	230
Number of relief voyages to Antarctica, Gough and Marion islands per year	Oceans and Coasts		3	3	3	3	3	3	3
Number of climate change needs and response assessments conducted for district municipalities per year	Climate Change and Air Quality		— ¹	— ¹	— ¹	— ¹	10	15	15
Number of hectares of land added to the conservation estate per year	Biodiversity and Conservation	Increased employment and work opportunities	382 517	81 500	90 000	100 000	105 000	110 000	115 000
Number of full-time equivalent work opportunities created through the expanded public works programme per year	Environmental Programmes		18 208	20 209	20 609	15 654	14 472	15 938	15 463
Number of work opportunities created through the expanded public works programme per year	Environmental Programmes		43 911	58 858	57 466	22 580	22 137	25 059	24 684
Tonnes of waste tyres processed per year	Chemicals and Waste Management		36 355	53 333	51 277	140 000	160 000	180 000	200 000
Number of plantations handed over to communities per year	Forestry Management		3	8	8	8	8	8	8

1. No historical data available.

Expenditure overview

Over the medium term, the department will focus on implementing the Climate Change Act (2024) to mitigate and adapt to climate change, creating jobs and work opportunities in the sector, and building and safeguarding South Africa's conservation estate.

Expenditure is set to increase at an average annual rate of 3.6 per cent, from R9.1 billion in 2025/26 to R10.2 billion in 2028/29. An estimated 44.5 per cent (R13 billion) of the department's allocation over the MTEF period is earmarked for spending on goods and services, mostly for projects in the expanded public works programme, the implementation of the forestry master plan and the rollout of the waste management plan. Transfers and subsidies to the department's entities account for an estimated 24.8 per cent (R7.2 billion) of expenditure over the period ahead.

Mitigating and adapting to climate change

The Climate Change Act (2024) is South Africa's first piece of legislation that seeks to mitigate and address the effects of climate change. The act aims to create a just, long-term energy transition strategy and put climate change-related policies in place to support a low-carbon, climate-resilient economy in South Africa. To this end, over the medium term, the department will support the act's implementation by guiding provinces and metropolitan and district municipalities to comply with its statutory planning requirements. The act requires these institutions to conduct a climate change needs and response assessment within a year of the publication

of the national adaptation strategy and plan, and develop and publish a climate change response implementation plan before the end of 2029. These plans must align with existing provincial and municipal planning instruments. To help South Africa fulfil its obligations in terms of the Paris Agreement, this legislation will also improve collaboration across national and provincial government departments, and metropolitan and district municipalities.

Activities related to climate change legislation, resilience and adaptation will be carried out through the *Climate Change and Air Quality* programme's allocation of R2.1 billion over the MTEF period. Of this amount, R275 million is allocated specifically for the implementation of the act.

Creating jobs and work opportunities in the sector

The department seeks to generate employment opportunities and jobs through relevant expanded public works programme interventions, including: Working for Ecosystems, which focuses on increasing the percentage of land under conservation and managing sustainable land use; Working for Wetlands, which involves protecting, restoring and rehabilitating wetlands; Working for Water, an effort to safeguard water resources; Working for Fisheries, which focuses on addressing problems in the fisheries sector; Working for Forests, which entails sustaining production, growth and transformation in the forestry sector; and putting into practice projects and initiatives that involve restoring and rehabilitating degraded ecosystems. Through these interventions, the department intends to generate 71 880 work opportunities and 45 873 full-time equivalent positions over the period ahead at a projected cost of R8 billion in the *Environmental Programmes* programme.

Building and safeguarding South Africa's conservation estate

Over the medium term, the department will continue to prioritise developing and safeguarding South Africa's conservation estate. To do this, it intends to add 330 000 hectares of land to the conservation estate over the next 3 years and implement targeted investments to transform priority sites into globally competitive destinations for conservation, sustainable tourism and environmental education. Beyond expanding the conservation estate, the department will undertake facility upgrades and infrastructure modernisation, ecological restoration, and biodiversity management across iconic sites such as the Kruger National Park, iSimangaliso Wetland Park and Kirstenbosch National Botanical Garden. This is expected to lead to the development of new green economy possibilities and create jobs in industries such as wildlife management, sustainable tourism and environmental science. To ensure that growth is inclusive, the department will scale up capacity-building and skills development programmes for local communities, including training in biodiversity stewardship, eco-tourism operations and conservation entrepreneurship.

The department expects to train at least 2 000 community members over the medium term in biodiversity stewardship, eco-tourism operations and conservation entrepreneurship, and support the establishment of 780 community-linked conservation enterprises by 2028/29. Associated capacity-building and related training programmes are intended to strengthen local communities and promote inclusive development. Expenditure for these activities is within an allocation of R4.5 billion over the MTEF period in the *Biodiversity and Conservation* programme.

Expenditure trends and estimates

Table 32.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration 2. Regulatory Compliance and Sector Monitoring 3. Oceans and Coasts 4. Climate Change and Air Quality 5. Biodiversity and Conservation 6. Environmental Programmes 7. Chemicals and Waste Management 8. Forestry Management 9. Fisheries Management											
Programme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	1 208.6	1 338.6	1 438.4	1 669.1	11.4%	15.7%	1 652.1	1 698.5	1 751.5	1.6%	17.5%
Programme 2	269.1	289.6	292.0	346.0	8.7%	3.3%	365.9	384.3	396.2	4.6%	3.9%
Programme 3	512.3	518.1	566.9	593.2	5.0%	6.1%	614.4	647.2	670.7	4.2%	6.6%
Programme 4	554.7	578.2	634.1	580.7	1.5%	6.5%	682.1	712.8	742.1	8.5%	7.3%
Programme 5	1 206.1	2 086.7	1 305.8	1 388.2	4.8%	16.6%	1 427.7	1 491.2	1 542.3	3.6%	15.3%
Programme 6	3 262.7	2 902.1	2 691.3	2 471.2	-8.8%	31.4%	2 348.9	2 798.1	2 869.2	5.1%	27.5%
Programme 7	617.3	601.4	571.3	698.7	4.2%	6.9%	699.1	728.5	751.2	2.4%	7.5%
Programme 8	585.9	534.3	505.6	628.3	2.4%	6.2%	572.6	595.8	614.3	-0.7%	6.1%
Programme 9	632.6	646.1	634.2	768.6	6.7%	7.4%	764.6	794.8	819.9	2.2%	8.2%
Subtotal	8 849.3	9 495.2	8 639.6	9 144.0	1.1%	100.0%	9 127.4	9 851.2	10 157.4	3.6%	100.0%
Total	8 849.3	9 495.2	8 639.6	9 144.0	1.1%	100.0%	9 127.4	9 851.2	10 157.4	3.6%	100.0%
Change to 2025 Budget estimate				-			(369.0)	(74.7)	(214.1)		
Economic classification											
Current payments	5 551.4	5 886.5	6 060.2	6 956.7	7.8%	67.7%	6 511.2	7 186.8	7 437.4	2.3%	72.5%
Compensation of employees	2 060.7	2 133.1	2 163.6	2 385.3	5.0%	24.2%	2 501.5	2 614.8	2 696.0	4.2%	26.8%
Goods and services ¹	3 403.2	3 661.3	3 793.4	4 485.7	9.6%	42.5%	3 894.9	4 455.3	4 623.3	1.0%	44.5%
of which:											
Consultants: Business and advisory services	205.3	129.3	139.1	211.3	1.0%	1.9%	199.3	239.7	275.2	9.2%	2.5%
Contractors	236.6	318.3	317.0	451.8	24.1%	3.7%	343.4	357.1	368.2	-6.6%	3.7%
Agency and support/outourced services	1 643.0	1 974.1	2 067.8	2 372.0	13.0%	22.3%	1 861.9	2 301.2	2 374.9	0.0%	22.4%
Operating leases	168.9	172.2	240.8	209.7	7.5%	2.2%	254.9	262.8	269.5	8.7%	2.7%
Property payments	221.3	241.3	210.4	241.7	3.0%	2.5%	265.4	278.3	286.1	5.8%	2.8%
Travel and subsistence	195.2	192.5	167.0	224.3	4.7%	2.2%	197.2	225.0	231.9	1.1%	2.2%
Interest and rent on land	87.5	92.1	103.2	85.8	-0.7%	1.0%	114.8	116.7	118.0	11.2%	1.2%
Transfers and subsidies¹	3 091.6	3 440.0	2 454.0	2 007.7	-13.4%	30.4%	2 492.8	2 534.2	2 588.1	8.8%	26.1%
Provinces and municipalities	1.0	2.4	2.0	1.4	10.6%	0.0%	1.4	1.4	1.4	0.3%	0.0%
Departmental agencies and accounts	2 911.1	3 314.7	2 379.8	1 944.4	-12.6%	29.2%	2 350.8	2 405.4	2 455.5	8.1%	24.8%
Higher education institutions	13.5	2.5	-	-	-100.0%	0.0%	-	-	-	0.0%	0.0%
Foreign governments and international organisations	31.9	34.2	36.0	39.8	7.7%	0.4%	36.9	38.4	39.5	-0.3%	0.4%
Public corporations and private enterprises	92.8	49.7	7.7	-	-100.0%	0.4%	72.9	75.8	78.2	0.0%	0.8%
Non-profit institutions	12.5	8.2	5.6	9.4	-9.1%	0.1%	12.1	12.6	13.0	11.6%	0.1%
Households	28.8	28.4	23.0	12.7	-23.8%	0.3%	18.6	0.5	0.5	-66.4%	0.1%
Payments for capital assets	204.1	168.0	125.0	179.6	-4.2%	1.9%	123.4	130.3	131.9	-9.8%	1.3%
Buildings and other fixed structures	49.2	13.7	15.2	22.4	-23.1%	0.3%	22.0	21.8	22.2	-0.3%	0.2%
Machinery and equipment	146.7	93.4	47.9	79.6	-18.4%	1.0%	18.4	25.9	26.8	-30.4%	0.2%
Software and other intangible assets	8.1	60.9	61.8	77.5	112.2%	0.6%	83.0	82.5	82.9	2.2%	0.9%
Payments for financial assets	2.3	0.7	0.4	-	-100.0%	0.0%	-	-	-	0.0%	0.0%
Total	8 849.3	9 495.2	8 639.6	9 144.0	1.1%	100.0%	9 127.4	9 851.2	10 157.4	3.6%	100.0%

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

Transfers and subsidies expenditure trends and estimates

Table 32.3 Vote transfers and subsidies trends and estimates

	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R thousand											
Households											
Social benefits											
Current	25 281	25 617	19 891	12 744	-20.4%	0.8%	450	467	482	-66.4%	0.0%
Employee social benefits	24 491	24 737	19 539	12 249	-20.6%	0.7%	450	467	482	-66.0%	0.0%
Social benefits	790	880	352	495	-14.4%	–	–	–	–	-100.0%	–
Other transfers to households											
Current	3 527	2 793	3 078	–	-100.0%	0.1%	–	–	–	–	–
Employee social benefits	–	–	866	–	–	–	–	–	–	–	–
Bursaries to non-employees	3 119	2 070	–	–	-100.0%	–	–	–	–	–	–
Other transfers to households	408	650	2 186	–	-100.0%	–	–	–	–	–	–
Other transfers	–	73	26	–	–	–	–	–	–	–	–
Provinces and municipalities											
Provincial agencies and funds											
Current	318	1 194	1 953	128	-26.2%	–	132	138	142	3.5%	0.0%
Vehicle licences	309	1 178	1 942	128	-25.5%	–	132	138	142	3.5%	0.0%
Provincial and local municipalities	9	16	11	–	-100.0%	–	–	–	–	–	–
Municipal agencies and funds											
Current	1	1 250	–	1 250	977.2%	–	1 244	1 258	1 248	-0.1%	0.0%
Employee social benefits	1	–	–	–	-100.0%	–	–	–	–	–	–
National Arbor City Award winners	–	1 250	–	1 250	–	–	1 244	1 258	1 248	-0.1%	0.0%
Municipal bank accounts											
Current	700	–	–	–	-100.0%	–	–	–	–	–	–
Vehicle licences	700	–	–	–	-100.0%	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	1 640 428	1 424 615	1 435 076	1 449 557	-4.0%	54.1%	1 879 293	1 914 538	1 945 148	10.3%	75.6%
iSimangaliso Wetland Park Authority	45 900	39 651	41 432	44 288	-1.2%	1.6%	165 037	171 834	178 290	59.1%	6.8%
South African National Parks	434 410	293 552	306 735	297 335	-11.9%	12.1%	395 274	406 659	415 879	11.8%	16.0%
South African Weather Service	337 029	343 856	331 382	216 994	-13.7%	11.2%	304 521	285 281	268 992	7.4%	11.3%
South African National Biodiversity Institute	493 053	411 249	427 850	448 031	-3.1%	16.2%	589 138	609 660	626 723	11.8%	24.1%
National Regulator for Compulsory Specifications: Plastic standards	13 411	13 462	14 067	14 697	3.1%	0.5%	15 291	15 901	16 395	3.7%	0.6%
Marine Living Resources Fund	316 625	322 845	313 610	428 212	10.6%	12.6%	410 032	425 203	438 869	0.8%	16.8%
Capital	1 270 661	1 890 057	944 718	494 843	-27.0%	41.8%	471 525	490 903	510 355	1.0%	19.4%
iSimangaliso Wetland Park Authority	712 623	89 645	80 161	129 712	-43.3%	9.2%	98 137	98 614	98 431	-8.8%	3.9%
South African National Parks	483 094	1 180 695	192 121	119 225	-37.3%	18.0%	148 120	154 031	158 819	10.0%	6.1%
South African Weather Service	74 944	63 813	161 206	173 942	32.4%	4.3%	180 972	188 194	198 672	4.5%	7.5%
South African National Biodiversity Institute	–	176 974	120 880	71 964	–	3.4%	44 296	50 064	54 433	-8.9%	2.0%
iSimangaliso Wetlands Park Authority	–	203 338	191 120	–	–	3.6%	–	–	–	–	–
South African National Biodiversity Institute	–	175 592	199 230	–	–	3.4%	–	–	–	–	–
Public corporations and private enterprises											
Other transfers to public corporations											
Current	7	8	–	–	-100.0%	–	–	–	–	–	–
Communication licences	7	8	–	–	-100.0%	–	–	–	–	–	–
Other transfers to private enterprises											
Current	92 824	49 653	7 651	–	-100.0%	1.4%	72 930	75 841	78 198	–	3.0%
Recycling enterprise support programme	92 824	49 653	7 651	–	-100.0%	1.4%	72 930	75 841	78 198	–	3.0%

Table 32.3 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 (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R thousand											
Foreign governments and international organisations											
Current	31 865	34 150	36 014	39 828	7.7%	1.3%	36 942	38 417	39 487	-0.3%	1.5%
International membership fees	4 023	5 494	2 438	—	-100.0%	0.1%	—	—	—	—	—
Benguela Current Convention	—	—	6 084	2 600	—	0.1%	705	813	900	-29.8%	0.0%
Indian Ocean–South-East Asian	—	—	—	800	—	—	833	866	893	3.7%	0.0%
Marine Turtle Memorandum of Understanding	—	—	—	—	—	—	—	—	—	—	—
Convention on the Conservation of Migratory Species of Wild Animals: Sharks	—	—	—	200	—	—	208	216	222	3.5%	0.0%
Agreement on the Conservation of Albatrosses and Petrels	—	—	—	400	—	—	416	433	446	3.7%	0.0%
International Whaling Commission	—	—	—	300	—	—	312	325	335	3.7%	0.0%
Antarctic Treaty	—	—	—	1 000	—	—	441	482	515	-19.8%	0.0%
Abidjan Convention	—	—	—	1 000	—	—	241	282	315	-32.0%	0.0%
Nairobi Convention	—	—	—	600	—	—	624	648	668	3.6%	0.0%
Convention on the Conservation of Antarctic Marine Living Resources	—	—	—	1 989	—	—	1 000	949	740	-28.1%	0.0%
Council of Managers of National Antarctic Programmes	—	—	—	100	—	—	104	109	112	3.8%	0.0%
Global Environment Fund	24 769	25 312	24 600	25 721	1.3%	0.9%	26 760	27 828	28 693	3.7%	1.1%
United Nations Framework Convention on Climate Change and Kyoto Protocol	346	3 162	311	1 565	65.4%	—	1 632	1 696	1 749	3.8%	0.1%
Convention on the Conservation of Migratory Species of Wild Animals	—	—	—	1 146	—	—	1 195	1 242	1 281	3.8%	0.0%
Agreement on the Conservation of African-Eurasian Migratory Waterbirds	—	—	—	1 312	—	—	1 368	1 422	1 467	3.8%	0.1%
Convention on International Trade in Endangered Species of Wild Fauna and Flora	—	—	—	295	—	—	308	310	331	3.9%	0.0%
International Union for Conservation of Nature and Natural Resources	1 041	—	—	—	-100.0%	—	—	—	—	—	—
Ramsar Convention	—	—	247	300	—	—	298	311	320	2.2%	0.0%
United Nations Convention to Combat Desertification	405	—	—	—	-100.0%	—	—	—	—	—	—
Foreign governments and international organisations	1 281	—	—	—	-100.0%	—	—	—	—	—	—
Basel Convention	—	182	2 334	500	—	—	497	485	500	—	0.0%
Non-profit institutions											
Current	12 458	8 197	5 621	9 366	-9.1%	0.3%	9 413	9 808	10 112	2.6%	0.4%
Environmental Assessment Practitioners Association of South Africa	5 000	1 425	—	300	-60.9%	0.1%	—	—	—	-100.0%	—
National Association for Clean Air	1 000	1 400	—	1 627	17.6%	—	1 693	1 761	1 816	3.7%	0.1%
KwaZulu-Natal Nature Conservation Board	1 645	1 578	1 700	1 776	2.6%	0.1%	1 847	1 921	1 981	3.7%	0.1%
African World Heritage Fund	1 000	1 000	945	1 463	13.5%	—	1 522	1 583	1 632	3.7%	0.1%
Forest Sector Charter Council	3 813	2 794	2 976	4 200	3.3%	0.1%	4 351	4 543	4 683	3.7%	0.2%
Higher education institutions											
Current	13 518	2 500	—	—	-100.0%	0.1%	—	—	—	—	—
Walter Sisulu University: Marine Pollutions Laboratory	13 518	2 500	—	—	-100.0%	0.1%	—	—	—	—	—
Total	3 091 588	3 440 034	2 454 002	2 007 716	-13.4%	100.0%	2 471 929	2 531 370	2 585 172	8.8%	100.0%

Personnel information

Table 32.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																			
1. Administration																			
2. Regulatory Compliance and Sector Monitoring																			
3. Oceans and Coasts																			
4. Climate Change and Air Quality																			
5. Biodiversity and Conservation																			
6. Environmental Programmes																			
7. Chemicals and Waste Management																			
8. Forestry Management																			
9. Fisheries Management																			
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment													Average growth rate (%)	Average: Salary level/ Total (%)		
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29	
Forestry, Fisheries and the Environment			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	4 318	398	3 942	2 163.6	0.5	3 947	2 385.3	0.6	3 940	2 501.5	0.6	3 917	2 614.8	0.7	3 840	2 696.0	0.7	-0.9%	100.0%
1 – 6	1 624	137	1 581	399.2	0.3	1 579	423.1	0.3	1 576	442.2	0.3	1 572	462.2	0.3	1 544	473.7	0.3	-0.7%	40.1%
7 – 10	2 002	216	1 647	1 001.3	0.6	1 710	1 163.3	0.7	1 710	1 223.1	0.7	1 709	1 288.1	0.8	1 667	1 320.4	0.8	-0.8%	43.5%
11 – 12	445	28	490	432.1	0.9	435	445.3	1.0	428	459.7	1.1	414	473.0	1.1	406	488.9	1.2	-2.3%	10.7%
13 – 16	247	17	224	330.9	1.5	223	353.5	1.6	227	376.5	1.6	222	391.5	1.8	222	413.1	1.9	-0.1%	5.7%
Programme	4 318	398	3 942	2 163.6	0.5	3 947	2 385.3	0.6	3 940	2 501.5	0.6	3 917	2 614.8	0.7	3 840	2 696.0	0.7	-0.9%	100.0%
Programme 1	1 011	109	922	485.8	0.5	980	543.6	0.6	975	562.4	0.6	974	588.8	0.6	946	607.3	0.6	-1.2%	24.7%
Programme 2	399	123	297	207.8	0.7	255	246.0	1.0	254	258.5	1.0	249	270.5	1.1	246	279.0	1.1	-1.2%	6.4%
Programme 3	203	61	213	162.2	0.8	169	161.0	1.0	169	169.3	1.0	167	177.1	1.1	164	182.6	1.1	-1.2%	4.3%
Programme 4	139	7	87	80.0	0.9	86	85.0	1.0	91	96.9	1.1	90	101.0	1.1	87	103.9	1.2	0.4%	2.3%
Programme 5	418	8	341	162.8	0.5	363	197.0	0.5	362	206.7	0.6	360	216.3	0.6	356	223.0	0.6	-0.7%	9.2%
Programme 6	492	9	456	318.2	0.7	476	361.9	0.8	474	379.1	0.8	472	396.5	0.8	459	408.8	0.9	-1.3%	12.0%
Programme 7	146	52	148	122.0	0.8	139	126.1	0.9	138	132.5	1.0	136	138.6	1.0	133	142.9	1.1	-1.5%	3.5%
Programme 8	954	–	902	307.1	0.3	899	326.6	0.4	898	343.3	0.4	896	358.4	0.4	883	369.6	0.4	-0.6%	22.9%
Programme 9	556	29	576	317.7	0.6	579	338.0	0.6	577	352.7	0.6	574	367.6	0.6	567	379.0	0.7	-0.7%	14.7%

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

2. Rand million.

Departmental receipts

Table 32.5 Departmental receipts by economic classification

				Adjusted estimate		Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
Audited outcome				2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R thousand													
Departmental receipts	86 861	70 552	81 034	33 572	30 576	33 572	-29.4%	100.0%	83 792	84 042	84 021	40.1%	100.0%
Sales of goods and services produced by department	33 637	24 548	27 397	19 794	18 439	19 794	-18.2%	38.7%	29 896	29 984	29 968	17.6%	35.7%
Sales by market establishments of which:	888	811	713	700	1 015	700	4.6%	1.3%	1 096	1 099	1 097	2.6%	1.3%
Rental buildings	–	538	440	400	590	400	–	0.6%	658	660	659	3.8%	0.8%
Rental parking	888	273	273	300	425	300	-21.8%	0.7%	438	439	438	1.0%	0.5%
Administrative fees of which:	3 756	4 462	3 822	4 912	3 132	4 912	-5.9%	5.6%	3 172	3 181	3 174	0.4%	3.8%
Licence fees	3 756	3 057	2 444	3 200	2 147	3 200	-17.0%	4.2%	2 521	2 529	2 528	5.6%	3.0%
Hiking trail permits	–	738	912	1 000	599	1 000	–	0.8%	98	98	97	-45.5%	0.1%
Fauna licences	–	55	47	60	46	60	–	0.1%	54	54	53	4.8%	0.1%
Flora licences	–	203	264	400	200	400	–	0.2%	274	275	274	11.1%	0.3%
Game licences	–	167	37	40	26	40	–	0.1%	54	54	53	26.8%	0.1%
Marine recreational fees/permits/licences	–	233	110	200	107	200	–	0.2%	164	164	163	15.1%	0.2%
Request for information: Promotion of Access to Information Act (2000)	–	9	8	12	7	12	–	–	7	7	6	-5.0%	–
Other sales of which:	28 993	19 275	22 862	14 182	14 292	14 182	-21.0%	31.8%	25 628	25 704	25 697	21.6%	30.6%
Replacement of security cards	–	2	1	100	1	100	–	–	32	32	31	214.1%	–
Sales of departmental publications	–	22	603	–	38	–	–	0.2%	–	–	(1)	-129.7%	–
Transport fees	–	43	9 965	–	–	–	–	3.7%	110	110	109	–	0.1%
Camping fees	–	6	4	2	4	2	–	–	–	–	(1)	-163.0%	–
Entrance fees	–	36	65	80	86	80	–	0.1%	54	54	53	-14.9%	0.1%
Commission on insurance and garnishees	–	1 123	1 124	1 000	1 107	1 000	–	1.2%	1 315	1 319	1 318	6.0%	1.6%
Sales plants, wood, softwood, poles, weedicide etc	28 993	18 043	11 100	13 000	13 056	13 000	-23.4%	26.5%	24 117	24 189	24 188	22.8%	28.8%

Table 32.5 Departmental receipts by economic classification (continued)

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
	2022/23	2023/24	2024/25	2025/26		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R thousand												
Sales of scrap, waste, arms and other used current goods	2	2	2	3	–	-100.0%	–	2	2	1	–	–
of which:												
Wastepaper	2	2	2	3	–	-100.0%	–	2	2	1	–	–
Fines, penalties and forfeits	550	7 307	1 185	875	3 663	88.1%	4.7%	5 006	5 021	5 020	11.1%	6.0%
Interest, dividends and rent on land	2 355	3 938	5 007	6 650	4 121	20.5%	5.7%	329	330	329	-56.9%	0.4%
Interest	2 355	3 938	4 705	150	189	-56.9%	4.2%	329	330	329	20.3%	0.4%
Dividends	–	–	302	–	3 932	–	1.6%	–	–	–	-100.0%	–
of which:												
Rent on land	–	–	302	–	3 932	–	1.6%	–	–	–	-100.0%	–
Rent on land	–	–	–	6 500	–	–	–	–	–	–	–	–
Sales of capital assets	98	273	198	50	98	–	0.2%	274	275	274	40.9%	0.3%
Transactions in financial assets and liabilities	50 219	34 484	47 245	6 200	4 255	-56.1%	50.6%	48 285	48 430	48 429	124.9%	57.6%
Total	86 861	70 552	81 034	33 572	30 576	-29.4%	100.0%	83 792	84 042	84 021	40.1%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 32.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Ministry	83.1	24.8	60.9	55.0	-12.9%	4.0%	54.3	58.3	60.2	3.1%	3.4%
Departmental Management	–	39.5	39.9	53.2	–	2.3%	51.6	53.9	55.6	1.5%	3.2%
Corporate Management Services	576.9	690.2	660.4	843.1	13.5%	49.0%	770.0	802.6	822.7	-0.8%	46.9%
Financial Management Services	176.7	190.7	187.5	232.6	9.6%	13.9%	241.5	231.9	239.5	1.0%	14.0%
Office Accommodation	372.0	383.2	477.2	472.3	8.3%	30.1%	520.2	536.7	557.9	5.7%	31.7%
Internal Audit	–	10.1	12.6	12.9	–	0.6%	14.6	15.1	15.5	6.3%	0.9%
Total	1 208.6	1 338.6	1 438.4	1 669.1	11.4%	100.0%	1 652.1	1 698.5	1 751.5	1.6%	100.0%
Change to 2025 Budget estimate				–			4.6	(19.5)	(43.5)		
Economic classification											
Current payments	1 172.0	1 194.4	1 324.8	1 530.9	9.3%	92.3%	1 536.4	1 595.0	1 647.0	2.5%	93.7%
Compensation of employees	404.2	459.4	485.8	543.6	10.4%	33.5%	562.4	588.8	607.3	3.8%	34.5%
Goods and services	724.7	692.7	797.7	945.8	9.3%	55.9%	927.1	957.0	988.9	1.5%	56.3%
of which:											
Communication	41.9	46.2	46.9	39.8	-1.7%	3.1%	38.9	38.3	40.1	0.2%	2.3%
Computer services	122.7	63.3	101.6	185.8	14.8%	8.4%	161.5	160.8	168.0	-3.3%	9.6%
Fleet services (including government motor transport)	26.6	28.5	38.2	49.0	22.5%	2.5%	40.5	40.3	41.6	-5.4%	2.4%
Operating leases	165.8	169.2	239.1	206.7	7.6%	13.8%	252.9	260.8	267.4	9.0%	15.3%
Property payments	215.2	234.2	204.0	234.3	2.9%	15.7%	249.0	262.8	270.1	4.8%	15.3%
Travel and subsistence	40.3	31.9	48.3	53.7	10.0%	3.1%	56.9	61.5	63.6	5.8%	3.6%
Interest and rent on land	43.1	42.3	41.3	41.5	-1.3%	3.0%	46.8	49.3	50.8	7.0%	2.9%
Transfers and subsidies	8.8	7.8	7.9	2.1	-37.7%	0.5%	18.3	0.1	0.1	-59.7%	0.4%
Provinces and municipalities	0.3	0.9	1.8	0.1	-21.3%	0.1%	0.1	0.1	0.1	3.6%	0.0%
Public corporations and private enterprises	0.0	0.0	–	–	-100.0%	0.0%	–	–	–	–	–
Households	8.5	6.9	6.2	2.0	-38.4%	0.4%	18.1	–	–	-100.0%	0.4%
Payments for capital assets	26.9	136.2	105.6	136.1	71.7%	7.2%	97.5	103.3	104.3	-8.5%	6.0%
Buildings and other fixed structures	7.2	8.1	9.1	10.2	12.2%	0.6%	11.4	11.8	12.2	6.2%	0.7%
Machinery and equipment	19.2	69.8	38.5	50.6	38.1%	3.2%	6.2	11.6	12.0	-38.1%	0.6%
Software and other intangible assets	0.4	58.3	58.0	75.3	458.1%	3.4%	79.9	79.9	80.2	2.1%	4.7%
Payments for financial assets	0.9	0.2	0.1	–	-100.0%	0.0%	–	–	–	–	–
Total	1 208.6	1 338.6	1 438.4	1 669.1	11.4%	100.0%	1 652.1	1 698.5	1 751.5	1.6%	100.0%
Proportion of total programme expenditure to vote expenditure	13.7%	14.1%	16.6%	18.3%	–	–	18.1%	17.2%	17.2%	–	–

Table 32.6 Administration expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	6.0	4.6	4.0	2.0	-30.6%	0.3%	18.1	—	—	-100.0%	0.4%
Employee social benefits	6.0	4.6	4.0	2.0	-30.6%	0.3%	—	—	—	-100.0%	—
Early retirement and voluntary exit programmes	—	—	—	—	—	—	18.1	—	—	—	0.4%
Other transfers to households											
Current	2.6	2.3	2.2	—	-100.0%	0.1%	—	—	—	—	—
Bursaries to non-employees	2.6	1.9	—	—	-100.0%	0.1%	—	—	—	—	—
Other transfers to households	—	0.4	2.2	—	—	—	—	—	—	—	—
Provinces and municipalities											
Provincial agencies and funds											
Current	0.3	0.9	1.8	0.1	-21.3%	0.1%	0.1	0.1	0.1	3.6%	0.0%
Vehicle licences	0.3	0.9	1.8	0.1	-21.3%	0.1%	0.1	0.1	0.1	3.6%	0.0%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	0.0	0.0	—	—	-100.0%	—	—	—	—	—	—
Communication licences	0.0	0.0	—	—	-100.0%	—	—	—	—	—	—

Personnel information

Table 32.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment															Average growth rate (%)		Average: Salary level/ Total (%)	
Number of funded posts	Number of posts additional to the establishment	Actual					Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26		2026/27			2027/28		2028/29									
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Administration			922	485.8	0.5	980	543.6	0.6	975	562.4	0.6	974	588.8	0.6	946	607.3	0.6	-1.2%	100.0%		
Salary level	1 011	109																			
1 – 6	449	104	441	113.9	0.3	448	120.0	0.3	448	124.0	0.3	448	128.5	0.3	420	121.6	0.3	-2.1%	45.5%		
7 – 10	393	–	326	166.0	0.5	376	203.8	0.5	376	214.2	0.6	376	225.8	0.6	376	238.3	0.6	–	39.0%		
11 – 12	113	2	99	110.0	1.1	101	119.7	1.2	96	118.9	1.2	95	123.5	1.3	95	130.3	1.4	-2.2%	9.8%		
13 – 16	56	3	56	96.0	1.7	55	100.2	1.8	55	105.3	1.9	55	111.0	2.0	55	117.1	2.1	–	5.7%		

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

2. Rand million.

Programme 2: Regulatory Compliance and Sector Monitoring

Programme purpose

Promote the development of an enabling legal regime and licensing authorisation system that promotes enforcement and compliance, and ensure the coordination of sector performance.

Objectives

- Prevent or mitigate the potential negative impact of significant developmental activities on the natural environment through the implementation of an environmental impact management authorisation system by processing and finalising or issuing all decisions for environmental authorisation applications within prescribed timeframes annually.
- Improve compliance with environmental legislation by increasing the number of environmental authorisation inspections from 200 in 2025/26 to 230 in 2028/29.

Subprogrammes

- *Regulatory Compliance and Sector Monitoring Management* provides for the administration and functioning of the programme by carrying out its planning and performance management functions.

- *Corporate Legal Support and Litigations* provides support for litigation, alternative dispute resolution and departmental debts and losses.
- *Law Reform and Policy Coordination* ensures the provision of effective and efficient support to the department's law reform programme so that appeals are dealt with effectively.
- *Integrated Environmental Authorisations* implements integrated environmental authorisation systems and administers appeals processes.
- *Compliance* promotes compliance with environmental legislation by undertaking inspections on all authorisations issued by the department.
- *Enforcement* coordinates the national environment programme and provides strategic support to the environmental management inspectorate.
- *Appeals and Strategic Environmental Instruments* provides for environmental sector performance and facilitates the development and implementation of strategic and operational plans for the sector.
- *Sector Environmental Knowledge and Information Management* provides information and advocacy for sustainable development through the development, implementation and management of knowledge and information management systems.

Expenditure trends and estimates

Table 32.8 Regulatory Compliance and Sector Monitoring expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Regulatory Compliance and Sector Monitoring Management	14.3	4.5	4.9	6.9	-21.4%	2.6%	6.1	6.2	6.4	-2.7%	1.6%
Corporate Legal Support and Litigations	16.7	34.4	28.4	37.7	31.3%	9.8%	39.9	41.4	42.7	4.2%	10.8%
Law Reform and Policy Coordination	8.2	17.6	16.0	22.3	39.4%	5.4%	22.2	24.9	25.7	4.8%	6.3%
Integrated Environmental Authorisations	55.0	37.1	39.4	49.8	-3.3%	15.1%	51.9	54.6	56.4	4.3%	14.2%
Compliance	50.7	45.5	52.5	57.0	4.0%	17.2%	64.8	67.8	69.8	7.0%	17.7%
Enforcement	68.4	63.1	64.6	81.3	5.9%	23.2%	78.3	82.6	85.5	1.7%	21.5%
Appeals and Strategic Environmental Instruments	30.1	33.6	35.0	33.5	3.6%	11.1%	32.4	34.0	35.1	1.6%	8.9%
Environmental Knowledge and Information	25.6	53.7	51.2	57.5	30.9%	15.7%	70.2	72.9	74.7	9.1%	19.0%
Total	269.1	289.6	292.0	346.0	8.7%	100.0%	365.9	384.3	396.2	4.6%	100.0%
Change to 2025 Budget estimate				—			27.6	29.1	25.1		
Economic classification											
Current payments	257.4	282.1	286.7	342.6	10.0%	97.7%	361.6	379.9	391.6	4.6%	98.8%
Compensation of employees	181.9	212.9	207.8	246.0	10.6%	70.9%	258.5	270.5	279.0	4.3%	70.5%
Goods and services	75.5	69.2	78.9	96.6	8.5%	26.8%	103.1	109.4	112.7	5.3%	28.4%
of which:											
Computer services	10.9	8.3	18.6	21.1	24.5%	4.9%	31.7	34.5	35.1	18.5%	8.8%
Consultants: Business and advisory services	2.8	2.3	4.4	4.0	13.0%	1.1%	5.6	5.8	6.5	17.1%	1.6%
Laboratory services	5.2	2.1	3.5	5.6	2.7%	1.4%	4.8	4.9	5.0	-4.0%	1.3%
Legal services	30.0	23.6	23.2	17.9	-15.8%	7.9%	21.8	21.2	21.8	6.9%	5.7%
Travel and subsistence	16.1	18.3	19.1	29.8	22.8%	7.0%	24.9	28.3	29.1	-0.8%	7.2%
Venues and facilities	2.1	3.5	1.9	3.4	18.1%	0.9%	2.9	2.8	2.9	-5.3%	0.8%
Transfers and subsidies	6.3	2.2	0.6	1.3	-41.7%	0.9%	2.7	2.8	2.9	32.7%	0.7%
Provinces and municipalities	0.0	0.0	0.0	—	-100.0%	0.0%	—	—	—	—	—
Non-profit institutions	5.0	1.4	—	0.3	-60.9%	0.6%	2.7	2.8	2.9	113.5%	0.7%
Households	1.3	0.8	0.6	1.0	-10.0%	0.3%	—	—	—	-100.0%	—
Payments for capital assets	5.2	5.1	4.6	2.2	-25.5%	1.4%	1.5	1.6	1.7	-8.6%	0.4%
Machinery and equipment	5.1	2.8	2.1	2.2	-24.9%	1.0%	1.5	1.6	1.7	-8.6%	0.4%
Software and other intangible assets	0.1	2.3	2.4	—	-100.0%	0.4%	—	—	—	—	—
Payments for financial assets	0.1	0.2	0.1	—	-100.0%	0.0%	—	—	—	—	—
Total	269.1	289.6	292.0	346.0	8.7%	100.0%	365.9	384.3	396.2	4.6%	100.0%
Proportion of total programme expenditure to vote expenditure	3.0%	3.0%	3.4%	3.8%	—	—	4.0%	3.9%	3.9%	—	—

Table 32.8 Regulatory Compliance and Sector Monitoring expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 -2028/29
Households											
Social benefits											
Current	0.9	0.6	0.6	1.0	0.1%	0.3%	—	—	—	-100.0%	—
Employee social benefits	0.9	0.6	0.6	1.0	0.1%	0.3%	—	—	—	-100.0%	—
Other transfers to households											
Current	0.4	0.1	—	—	-100.0%	—	—	—	—	—	—
Other transfers to households	0.4	0.1	—	—	-100.0%	—	—	—	—	—	—
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.0	0.0	—	-100.0%	—	—	—	—	—	—
Provincial and local municipalities	0.0	0.0	0.0	—	-100.0%	—	—	—	—	—	—
Non-profit institutions											
Current	5.0	1.4	—	0.3	-60.9%	0.6%	2.7	2.8	2.9	113.5%	0.7%
Environmental Assessment Practitioners Association of South Africa	5.0	1.4	—	0.3	-60.9%	0.6%	2.7	2.8	2.9	113.5%	0.7%

Personnel information

Table 32.9 Regulatory Compliance and Sector Monitoring personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment															Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29		
Regulatory Compliance and Sector Monitoring			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	399	123	297	207.8	0.7	255	246.0	1.0	254	258.5	1.0	249	270.5	1.1	246	279.0	1.1	-1.2%	100.0%
1 – 6	33	–	32	12.2	0.4	31	13.1	0.4	30	13.7	0.4	29	14.1	0.5	29	14.9	0.5	-2.2%	11.8%
7 – 10	309	122	169	136.9	0.8	177	192.2	1.1	177	202.1	1.1	177	213.0	1.2	174	218.3	1.3	-0.6%	70.5%
11 – 12	23	–	66	24.4	0.4	21	8.3	0.4	21	8.7	0.4	17	7.5	0.4	17	8.0	0.5	-6.8%	7.3%
13 – 16	34	1	30	34.3	1.1	26	32.4	1.2	26	34.0	1.3	26	35.9	1.4	26	37.9	1.5	–	10.4%

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

2. Rand million.

Programme 3: Oceans and Coasts

Programme purpose

Promote, manage and provide strategic leadership on oceans and coastal conservation.

Objectives

- Strengthen knowledge, science and policy for the management of oceans and coastlines by conducting 4 research programmes on key areas of oceans management per year.
- Conserve ocean and coastal ecosystems and ensure their sustainable use by March 2029 by:
 - amending, applying and monitoring the implementation of the national estuarine management protocol in 5 national estuaries
 - enhancing sector monitoring and evaluation by developing and implementing the national oceans and coasts water quality monitoring programme.

Subprogrammes

- Oceans and Coasts Management* provides for the administration and coordination of activities in the programme.

- *Integrated Coastal Management and Coastal Conservation* provides national strategic direction, leadership, management and support within applicable legislation and policy on integrated coastal management.
- *Oceans and Coastal Research* provides national strategic direction, leadership, management and support to research on oceans and coasts.
- *Oceans Economy and Project Management* manages, coordinates, facilitates, analyses and reports on the implementation of initiatives within the oceans economy.
- *Specialist Monitoring Services* provides specialist oceans and coastal monitoring, evaluation and reporting.

Expenditure trends and estimates

Table 32.10 Oceans and Coasts expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Oceans and Coasts Management	12.1	12.6	14.6	18.1	14.4%	2.6%	11.9	12.3	12.6	-11.6%	1.9%
Integrated Coastal Management and Coastal Conservation	34.5	38.5	71.8	65.9	24.0%	9.6%	68.2	70.8	73.1	3.5%	11.0%
Oceans and Coastal Research	157.3	157.9	151.9	171.1	2.8%	29.1%	180.7	190.0	195.9	4.6%	29.3%
Oceans Economy and Project Management	23.4	14.2	16.9	34.1	13.4%	4.0%	18.6	22.9	23.7	-11.4%	3.4%
Specialist Monitoring Services	284.9	294.9	311.6	304.0	2.2%	54.6%	335.1	351.1	365.5	6.3%	54.4%
Total	512.3	518.1	566.9	593.2	5.0%	100.0%	614.4	647.2	670.7	4.2%	100.0%
Change to 2025 Budget estimate				–			42.9	45.7	42.2		
Economic classification											
Current payments	480.6	504.8	556.0	573.8	6.1%	96.6%	603.0	634.4	657.6	4.6%	98.1%
Compensation of employees	146.8	150.8	162.2	161.0	3.1%	28.3%	169.3	177.1	182.6	4.3%	27.4%
Goods and services	333.7	354.0	393.8	412.8	7.3%	68.2%	433.8	457.4	475.0	4.8%	70.7%
of which:						–					–
Consultants: Business and advisory services	29.0	32.0	63.8	75.3	37.5%	9.1%	69.5	69.2	71.5	-1.7%	10.9%
Contractors	2.9	2.5	4.6	7.1	34.1%	0.8%	5.4	5.6	5.8	-6.1%	0.9%
Agency and support/outourced services	227.4	224.4	243.2	234.8	1.1%	42.4%	272.9	286.6	300.2	8.5%	44.5%
Consumable supplies	26.9	30.5	16.2	16.8	-14.6%	4.1%	17.4	18.0	18.4	3.1%	2.8%
Travel and subsistence	19.3	13.8	11.8	15.3	-7.5%	2.7%	11.8	17.6	18.1	5.9%	2.5%
Operating payments	13.3	34.4	41.2	43.8	49.0%	6.1%	42.7	45.7	45.9	1.6%	7.0%
Transfers and subsidies	28.7	8.9	7.6	9.7	-30.3%	2.5%	4.9	5.1	5.1	-19.1%	0.8%
Provinces and municipalities	0.0	0.0	0.0	0.0	-42.8%	0.0%	0.0	0.0	0.0	–	0.0%
Departmental agencies and accounts	10.0	–	–	–	-100.0%	0.5%	–	–	–	–	–
Higher education institutions	13.5	2.5	–	–	-100.0%	0.7%	–	–	–	–	–
Foreign governments and international organisations	4.0	4.5	6.1	9.0	30.7%	1.1%	4.9	5.1	5.1	-17.0%	0.8%
Households	1.2	1.9	1.5	0.8	-13.6%	0.2%	–	–	–	-100.0%	–
Payments for capital assets	2.9	4.3	3.3	9.6	49.5%	0.9%	6.4	7.6	8.0	-5.9%	1.1%
Machinery and equipment	2.9	4.3	3.3	9.6	49.5%	0.9%	6.4	7.6	8.0	-5.9%	1.1%
Software and other intangible assets	–	0.0	–	–	–	0.0%	0.0	–	–	–	0.0%
Payments for financial assets	0.1	0.1	–	–	-100.0%	0.0%	–	–	–	–	–
Total	512.3	518.1	566.9	593.2	5.0%	100.0%	614.4	647.2	670.7	4.2%	100.0%
Proportion of total programme expenditure to vote expenditure	5.8%	5.5%	6.6%	6.5%	–	–	6.7%	6.6%	6.6%	–	–

Table 32.10 Oceans and Coasts expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies						Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation	Average growth rate (%)		Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	1.2	1.9	1.5	0.8	-13.6%	0.2%	—	—	—	-100.0%	—
Employee social benefits	1.2	1.9	1.5	0.8	-13.6%	0.2%	—	—	—	-100.0%	—
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.0	0.0	0.0	-42.8%	—	0.0	0.0	0.0	—	0.0%
Vehicle licences	0.0	0.0	0.0	0.0	-42.8%	—	0.0	0.0	0.0	—	0.0%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	10.0	—	—	—	-100.0%	0.5%	—	—	—	—	—
iSimangaliso Wetland Park Authority	4.6	—	—	—	-100.0%	0.2%	—	—	—	—	—
South African National Parks	5.4	—	—	—	-100.0%	0.2%	—	—	—	—	—
Foreign governments and international organisations											
Current	4.0	4.5	6.1	9.0	30.7%	1.1%	4.9	5.1	5.1	-17.0%	0.8%
International membership fees	4.0	4.5	—	—	-100.0%	0.4%	—	—	—	—	—
Benguela Current Convention	—	—	6.1	2.6	—	0.4%	0.7	0.8	0.9	-29.8%	0.1%
Indian Ocean–South-East Asian Marine Turtle Memorandum of Understanding	—	—	—	0.8	—	—	0.8	0.9	0.9	3.7%	0.1%
Convention on the Conservation of Migratory Species of Wild Animals: Sharks	—	—	—	0.2	—	—	0.2	0.2	0.2	3.5%	0.0%
Agreement on the Conservation of Albatrosses and Petrels	—	—	—	0.4	—	—	0.4	0.4	0.4	3.7%	0.1%
International Whaling Commission	—	—	—	0.3	—	—	0.3	0.3	0.3	3.7%	0.1%
Antarctic Treaty	—	—	—	1.0	—	—	0.4	0.5	0.5	-19.8%	0.1%
Abidjan Convention	—	—	—	1.0	—	—	0.2	0.3	0.3	-32.0%	0.0%
Nairobi Convention	—	—	—	0.6	—	—	0.6	0.6	0.7	3.6%	0.1%
Convention on the Conservation of Antarctic Marine Living Resources	—	—	—	2.0	—	0.1%	1.0	0.9	0.7	-28.1%	0.1%
Council of Managers of National Antarctic Programmes	—	—	—	0.1	—	—	0.1	0.1	0.1	3.8%	0.0%
Higher education institutions											
Current	13.5	2.5	—	—	-100.0%	0.7%	—	—	—	—	—
Walter Sisulu University: Marine Pollutions Laboratory	13.5	2.5	—	—	-100.0%	0.7%	—	—	—	—	—

Personnel information

Table 32.11 Oceans and Coasts personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment													Average growth rate (%)	Average: Salary level/ Total (%)		
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29				2025/26 - 2028/29	2026/27 - 2028/29
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Oceans and Coasts																			
Salary level	203	61	213	162.2	0.8	169	161.0	1.0	169	169.3	1.0	167	177.1	1.1	164	182.6	1.1	-1.2%	100.0%
1 – 6	23	8	27	14.0	0.5	23	14.5	0.6	23	15.3	0.7	22	15.2	0.7	22	16.0	0.7	-1.8%	13.3%
7 – 10	125	47	115	85.9	0.7	92	89.0	1.0	92	93.6	1.0	92	98.6	1.1	90	101.1	1.1	-0.9%	54.9%
11 – 12	37	5	52	39.1	0.8	36	33.9	0.9	36	35.6	1.0	35	37.1	1.1	34	37.8	1.1	-1.9%	21.0%
13 – 16	18	1	19	23.3	1.2	18	23.6	1.3	18	24.8	1.4	18	26.2	1.5	18	27.6	1.5	–	10.8%

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

2. Rand million.

Programme 4: Climate Change and Air Quality

Programme purpose

Lead, promote, facilitate, inform, monitor and review the mainstreaming of environmental sustainability, low carbon emissions, climate resilience and air quality in South Africa's transition to sustainable development.

Objectives

- Manage threats to environmental quality and integrity over the medium term by:
 - preparing, negotiating and informing the implementation of mini-lateral, bilateral and multilateral climate change agreements and reporting
 - ensuring that legislative and other measures are developed, implemented and maintained to protect and defend the rights of all to air that is of sufficient atmospheric quality and is not harmful to health and wellbeing
 - managing, facilitating and coordinating the department's international relations engagements and cooperation agreements
 - providing strategic environmental advisory and implementation support services in line with the department's national and international environmental and sustainable development mandates
 - implementing the Climate Change Act (2024) by conducting climate change needs and response assessments for district municipalities and a climate change response fund feasibility study, and developing climate change positions for negotiation.

Subprogrammes

- *Climate Change and Air Quality Management* provides for the management and administration of activities in the programme.
- *Climate Change Mitigation and Specialist Monitoring Services* leads, coordinates, supports and informs responses for mitigating climate change, and monitors and evaluates national responses to climate change to ensure informed decision-making.
- *Climate Change Adaptation* leads and/or supports, informs, monitors and reports efficient and effective national, provincial and local adaptive responses to climate change.
- *Air Quality Management* ensures that reasonable legislative and other measures are developed, implemented and maintained to protect and defend the rights of all to air that is of sufficient atmospheric quality and is not harmful to health or wellbeing.
- *International Climate Change Relations and Reporting* prepares for, negotiates and informs the implementation of mini-lateral, bilateral and multilateral climate change agreements and reporting.
- *International Governance and Resource Mobilisation* oversees, facilitates and coordinates the department's international relations, engagements and cooperation agreements.
- *South African Weather Service* transfers funds to the South African Weather Service for the management of meteorological services.

Expenditure trends and estimates

Table 32.12 Climate Change and Air Quality 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Climate Change and Air Quality Management	5.2	6.9	7.3	9.2	21.2%	1.2%	8.9	9.4	9.7	1.7%	1.3%
Climate Change Mitigation and Specialist Monitoring Services	14.2	13.3	14.7	18.1	8.3%	2.6%	36.3	68.0	95.4	74.0%	9.3%
Climate Change Adaptation	8.9	7.8	8.9	14.0	16.3%	1.7%	27.4	31.9	35.2	36.1%	4.4%
Air Quality Management	52.9	56.0	52.1	47.5	-3.5%	8.9%	53.5	55.7	57.5	6.6%	7.8%
International Climate Change Relations and Reporting	15.8	18.1	16.4	17.9	4.2%	2.9%	19.0	20.0	20.6	4.9%	2.8%
International Governance and Resource Mobilisation	45.7	68.4	42.1	83.2	22.1%	10.2%	51.4	54.3	56.1	-12.3%	7.6%
South African Weather Service	412.0	407.7	492.6	390.9	-1.7%	72.5%	485.5	473.5	467.7	6.2%	66.8%
Total	554.7	578.2	634.1	580.7	1.5%	100.0%	682.1	712.8	742.1	8.5%	100.0%
Change to 2025				–			115.5	119.9	122.5		
Budget estimate											

Table 32.12 Climate Change and Air Quality expenditure trends and estimates by subprogramme and economic classification
(continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	115.2	140.1	115.7	157.1	10.9%	22.5%	163.5	205.5	239.5	15.1%	28.5%
Compensation of employees	80.2	77.2	80.0	85.0	2.0%	13.7%	96.9	101.0	103.9	6.9%	14.1%
Goods and services	35.0	62.9	35.7	72.1	27.2%	8.8%	66.6	104.5	135.6	23.4%	14.4%
of which:											
Consultants: Business and advisory services	12.5	13.3	3.0	4.4	-29.3%	1.4%	24.1	57.8	85.9	168.6%	7.9%
Legal services	2.8	5.9	14.3	1.6	-17.3%	1.0%	1.5	1.5	1.5	-1.5%	0.2%
Travel and subsistence	14.5	38.7	12.6	18.9	9.3%	3.6%	15.8	18.2	18.8	-0.3%	2.5%
Training and development	0.0	0.2	0.0	1.3	532.3%	0.1%	10.9	12.7	13.7	121.5%	1.7%
Operating payments	0.3	0.2	0.5	0.3	2.0%	0.1%	0.1	0.8	0.8	42.0%	0.1%
Venues and facilities	1.5	4.0	1.7	41.1	198.3%	2.1%	11.9	11.6	12.8	-32.3%	1.7%
Transfers and subsidies	438.9	438.0	517.7	420.3	-1.4%	77.3%	516.0	505.2	500.4	6.0%	71.2%
Departmental agencies and accounts	412.0	407.7	492.6	390.9	-1.7%	72.5%	485.5	473.5	467.7	6.2%	66.8%
Foreign governments and international organisations	25.1	28.5	24.9	27.3	2.8%	4.5%	28.4	29.5	30.4	3.7%	4.1%
Non-profit institutions	1.0	1.4	–	1.6	17.6%	0.2%	1.7	1.8	1.8	3.7%	0.2%
Households	0.8	0.5	0.2	0.4	-19.9%	0.1%	0.5	0.5	0.5	3.5%	0.1%
Payments for capital assets	–	0.1	0.7	3.3	–	0.2%	2.5	2.1	2.2	-13.2%	0.3%
Machinery and equipment	–	0.1	0.1	1.7	–	0.1%	0.8	0.9	0.9	-19.4%	0.1%
Software and other intangible assets	–	–	0.6	1.6	–	0.1%	1.7	1.2	1.3	-7.7%	0.2%
Payments for financial assets	0.6	0.0	0.0	–	-100.0%	0.0%	–	–	–	–	–
Total	554.7	578.2	634.1	580.7	1.5%	100.0%	682.1	712.8	742.1	8.5%	100.0%
Proportion of total programme expenditure to vote expenditure	6.3%	6.1%	7.3%	6.4%	–	–	7.5%	7.2%	7.3%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.8	0.5	0.2	0.4	-19.9%	0.1%	0.5	0.5	0.5	3.5%	0.1%
Employee social benefits	0.8	0.5	0.2	0.4	-19.9%	0.1%	0.5	0.5	0.5	3.5%	0.1%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	337.0	343.9	331.4	217.0	-13.7%	52.4%	304.5	285.3	269.0	7.4%	40.2%
South African Weather Service	337.0	343.9	331.4	217.0	-13.7%	52.4%	304.5	285.3	269.0	7.4%	40.2%
Capital	74.9	63.8	161.2	173.9	32.4%	20.2%	181.0	188.2	198.7	4.5%	26.6%
South African Weather Service	74.9	63.8	161.2	173.9	32.4%	20.2%	181.0	188.2	198.7	4.5%	26.6%
Foreign governments and international organisations											
Current	25.1	28.5	24.9	27.3	2.8%	4.5%	28.4	29.5	30.4	3.7%	4.1%
Global Environment Fund	24.8	25.3	24.6	25.7	1.3%	4.3%	26.8	27.8	28.7	3.7%	3.9%
United Nations Framework Convention on Climate Change and Kyoto Protocol	0.3	3.2	0.3	1.6	65.4%	0.2%	1.6	1.7	1.7	3.8%	0.2%
Non-profit institutions											
Current	1.0	1.4	–	1.6	17.6%	0.2%	1.7	1.8	1.8	3.7%	0.2%
National Association for Clean Air	1.0	1.4	–	1.6	17.6%	0.2%	1.7	1.8	1.8	3.7%	0.2%

Personnel information

Table 32.13 Climate Change and Air Quality personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Medium-term expenditure estimate																
			Actual			Revised estimate													
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
Climate Change and Air Quality			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	139	7	87	80.0	0.9	86	85.0	1.0	91	96.9	1.1	90	101.0	1.1	87	103.9	1.2	0.4%	100.0%
1 – 6	2	–	1	0.3	0.3	1	0.3	0.3	1	0.3	0.3	1	0.4	0.4	1	0.4	0.4	–	1.1%
7 – 10	89	5	46	31.3	0.7	48	36.3	0.8	48	38.2	0.8	48	40.3	0.8	45	39.8	0.9	–2.2%	52.4%
11 – 12	22	1	18	23.3	1.3	17	23.8	1.4	17	25.1	1.5	17	26.4	1.5	17	27.9	1.6	–	19.2%
13 – 16	26	1	22	25.0	1.1	20	24.5	1.2	25	33.3	1.3	24	34.0	1.4	24	35.8	1.5	6.5%	27.4%

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

2. Rand million.

Programme 5: Biodiversity and Conservation

Programme purpose

Ensure the regulation and management of biodiversity, heritage and conservation matters in a manner that facilitates sustainable economic growth and development.

Objectives

- Increase South Africa's land area under formal protection to ensure the conservation of ecosystems and minimise threats to ecological sustainability by adding 330 000 hectares of land to the conservation estate over the medium term.
- Improve access to, and the fair and equitable sharing of, natural resources over the medium term by finalising at least 15 benefit-sharing agreements arising from the use of biological resources.

Subprogrammes

- *Biodiversity and Conservation Management* provides for the management and administration of activities in the programme.
- *Biodiversity Management and Permitting* plans, manages, protects and conserves South Africa's biological resources and ecosystems for human wellbeing and sustainable development.
- *Protected Areas Systems Management* oversees the establishment, management and maintenance of ecologically representative national and cross-border systems of protected areas to advance the heritage of humankind, and contributes to the objectives of the Convention on Biological Diversity and the sustainable development goals.
- *Biodiversity Monitoring Specialist Services* provides support services for intergovernmental and legislative biodiversity and science policy; and monitors, evaluates, analyses, negotiates and advises on national and international biodiversity conservation statuses and trends. This subprogramme also catalyses national and international negotiations by providing the best available scientific and policy information.
- *Biodiversity Economy and Sustainable Use* transforms the biodiversity economy through inclusive economic growth and fair and equitable access to resources.
- *iSimangaliso Wetland Park Authority* transfers funds to the iSimangaliso Wetland Park Authority to cover its personnel and operational expenditure.
- *South African National Parks* transfers funds to South African National Parks to cover personnel and operational expenditure.
- *South African National Biodiversity Institute* transfers funds to the South African National Biodiversity Institute to cover its personnel and operational expenditure.

Expenditure trends and estimates

Table 32.14 Biodiversity and Conservation expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Biodiversity and Conservation Management	12.4	10.0	14.7	13.0	1.5%	0.8%	14.2	14.9	15.3	5.7%	1.0%
Biodiversity Management and Permitting	39.1	36.5	39.1	45.6	5.3%	2.7%	48.2	50.0	51.6	4.2%	3.4%
Protected Areas Systems Management	32.3	137.2	127.5	149.8	66.7%	7.5%	158.5	165.6	171.3	4.6%	11.1%
Biodiversity Monitoring Specialist Services	15.6	23.0	24.9	31.0	25.6%	1.6%	29.4	31.0	31.4	0.4%	2.1%
Biodiversity Economy and Sustainable Use	31.9	38.6	30.6	38.2	6.2%	2.3%	37.5	38.9	40.1	1.6%	2.6%
iSimangaliso Wetland Park Authority	137.2	129.3	121.6	174.0	8.3%	9.4%	163.2	170.4	176.7	0.5%	11.4%
South African National Parks	444.5	1 124.0	398.7	416.6	-2.1%	39.8%	433.4	450.7	464.7	3.7%	30.2%
South African National Biodiversity Institute	493.1	588.2	548.7	520.0	1.8%	35.9%	543.4	569.7	591.2	4.4%	38.2%
Total	1 206.1	2 086.7	1 305.8	1 388.2	4.8%	100.0%	1 427.7	1 491.2	1 542.3	3.6%	100.0%
Change to 2025				–			60.0	61.6	48.5		
Budget estimate											
Economic classification											
Current payments	126.5	239.3	227.4	269.3	28.6%	14.4%	280.8	293.1	302.2	3.9%	19.6%
Compensation of employees	81.3	162.7	162.8	197.0	34.3%	10.1%	206.7	216.3	223.0	4.2%	14.5%
Goods and services	45.2	76.6	64.6	72.3	16.9%	4.3%	74.0	76.9	79.2	3.1%	5.2%
of which:											
Advertising	2.3	2.9	3.0	1.3	-15.8%	0.2%	3.0	2.8	3.0	31.0%	0.2%
Consultants: Business and advisory services	6.7	9.0	9.6	19.4	42.3%	0.7%	14.2	14.9	15.5	-7.3%	1.0%
Agency and support/outsourced services	0.4	24.1	9.3	8.2	177.5%	0.7%	12.4	13.7	14.3	20.4%	0.9%
Travel and subsistence	23.6	20.7	23.8	19.2	-6.6%	1.5%	26.2	27.5	28.1	13.4%	1.8%
Operating payments	3.0	3.6	2.9	0.6	-41.8%	0.2%	3.0	2.9	2.9	68.8%	0.2%
Venues and facilities	5.2	7.7	6.6	6.1	5.5%	0.4%	6.1	6.2	5.7	-2.2%	0.4%
Transfers and subsidies	1 079.1	1 847.0	1 078.0	1 118.5	1.2%	85.6%	1 146.5	1 197.7	1 239.6	3.5%	80.3%
Provinces and municipalities	0.0	–	–	–	-100.0%	0.0%	–	–	–	–	–
Departmental agencies and accounts	1 074.7	1 841.5	1 069.0	1 110.6	1.1%	85.1%	1 140.0	1 190.9	1 232.6	3.5%	79.9%
Foreign governments and international organisations	1.4	1.0	2.7	3.1	28.3%	0.1%	3.2	3.3	3.4	3.6%	0.2%
Non-profit institutions	2.6	2.6	2.6	3.2	7.0%	0.2%	3.4	3.5	3.6	3.7%	0.2%
Households	0.4	1.9	3.6	1.6	66.7%	0.1%	–	–	–	-100.0%	–
Payments for capital assets	0.4	0.4	0.5	0.4	2.4%	0.0%	0.4	0.5	0.5	3.7%	0.0%
Buildings and other fixed structures	0.4	–	–	–	-100.0%	0.0%	–	–	–	–	–
Machinery and equipment	–	0.4	0.5	0.4	–	0.0%	0.4	0.4	0.5	3.8%	0.0%
Software and other intangible assets	–	–	–	0.0	–	0.0%	0.0	0.0	0.0	3.1%	0.0%
Payments for financial assets	0.0	0.0	0.0	–	-100.0%	0.0%	–	–	–	–	–
Total	1 206.1	2 086.7	1 305.8	1 388.2	4.8%	100.0%	1 427.7	1 491.2	1 542.3	3.6%	100.0%
Proportion of total programme expenditure to vote expenditure	13.6%	22.0%	15.1%	15.2%	–	–	15.6%	15.1%	15.2%	–	–

Table 32.14 Biodiversity and Conservation expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	0.4	1.9	2.8	1.6	66.7%	0.1%	–	–	–	-100.0%	–
Employee social benefits	0.4	1.9	2.8	1.6	66.7%	0.1%	–	–	–	-100.0%	–
Other transfers to households											
Current	–	–	0.9	–	–	–	–	–	–	–	–
Employee social benefits	–	–	0.9	–	–	–	–	–	–	–	–
Provinces and municipalities											
Municipal agencies and funds											
Current	0.0	–	–	–	-100.0%	–	–	–	–	–	–
Employee social benefits	0.0	–	–	–	-100.0%	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	963.4	744.5	776.0	789.7	-6.4%	54.7%	929.4	968.2	1 000.9	8.2%	65.0%
iSimangaliso Wetland Park Authority	41.3	39.7	41.4	44.3	2.4%	2.8%	145.0	151.8	158.3	52.9%	10.2%
South African National Parks	429.0	293.6	306.7	297.3	-11.5%	22.2%	285.3	296.7	305.9	0.9%	19.9%
South African National Biodiversity Institute	493.1	411.2	427.9	448.0	-3.1%	29.7%	499.1	519.7	536.7	6.2%	34.9%
Capital	111.3	1 097.0	293.0	320.9	42.3%	30.4%	210.6	222.7	231.7	-10.3%	14.9%
iSimangaliso Wetland Park Authority	95.9	89.6	80.2	129.7	10.6%	6.6%	18.1	18.6	18.4	-47.8%	1.2%
South African National Parks	15.5	830.4	92.0	119.2	97.5%	17.7%	148.1	154.0	158.8	10.0%	10.3%
South African National Biodiversity Institute	–	177.0	120.9	72.0	–	6.2%	44.3	50.1	54.4	-8.9%	3.3%
Foreign governments and international organisations											
Current	1.4	1.0	2.7	3.1	28.3%	0.1%	3.2	3.3	3.4	3.6%	0.2%
International membership fees	–	1.0	2.4	–	–	0.1%	–	–	–	–	–
Convention on the Conservation of Migratory Species of Wild Animals	–	–	–	1.1	–	–	1.2	1.2	1.3	3.8%	0.1%
Agreement on the Conservation of African-Eurasian Migratory Waterbirds	–	–	–	1.3	–	–	1.4	1.4	1.5	3.8%	0.1%
Convention on International Trade in Endangered Species of Wild Fauna and Flora	–	–	–	0.3	–	–	0.3	0.3	0.3	3.9%	0.0%
International Union for Conservation of Nature and Natural Resources	1.0	–	–	–	-100.0%	–	–	–	–	–	–
Ramsar Convention	–	–	0.2	0.3	–	–	0.3	0.3	0.3	2.2%	0.0%
United Nations Convention to Combat Desertification	0.4	–	–	–	-100.0%	–	–	–	–	–	–
Non-profit institutions											
Current	2.6	2.6	2.6	3.2	7.0%	0.2%	3.4	3.5	3.6	3.7%	0.2%
KwaZulu-Natal Nature Conservation Board	1.6	1.6	1.7	1.8	2.6%	0.1%	1.8	1.9	2.0	3.7%	0.1%
African World Heritage Fund	1.0	1.0	0.9	1.5	13.5%	0.1%	1.5	1.6	1.6	3.7%	0.1%

Personnel information

Table 32.15 Biodiversity and Conservation personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
Biodiversity and Conservation			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	418	8	341	162.8	0.5	363	197.0	0.5	362	206.7	0.6	360	216.3	0.6	356	223.0	0.6	-0.7%	100.0%
1 – 6	249	–	200	52.2	0.3	200	55.6	0.3	200	58.5	0.3	199	61.1	0.3	199	64.5	0.3	-0.2%	55.4%
7 – 10	132	4	93	76.9	0.8	113	103.2	0.9	113	108.5	1.0	112	113.1	1.0	108	114.2	1.1	-1.5%	31.0%
11 – 12	15	3	28	8.6	0.3	28	9.2	0.3	27	9.3	0.3	27	9.8	0.4	27	10.3	0.4	-1.3%	7.5%
13 – 16	22	1	20	25.1	1.3	22	29.0	1.3	22	30.5	1.4	22	32.2	1.5	22	33.9	1.5	–	6.1%

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

2. Rand million.

Programme 6: Environmental Programmes

Programme purpose

Implement the expanded public works programme and green economy projects in the environmental sector.

Objectives

- Promote the empowerment of designated communities by creating 71 880 work opportunities and 45 873 full-time equivalent jobs in environmental projects by March 2029 through the implementation of initiatives related to the expanded public works programme.
- Restore and maintain the structure and function of vegetation to contribute to ecosystem services by clearing or treating 589 481 hectares of invasive alien plants over the medium term.
- Facilitate the transition to an economy that is low in carbon emissions and uses natural resources efficiently by aiding the implementation of green initiatives and projects over the medium term.

Subprogrammes

- *Environmental Programmes Management* provides strategic leadership and management services to the programme.
- *Environmental Programmes Region 1* manages the planning and implementation of the environmental protection and infrastructure programmes of the expanded public works programme (War on Waste, Working for Forests, Working for Wetlands, People and Parks, and open space management) across South Africa using labour-intensive methods that target the unemployed; women; young people; people with disabilities; and small, medium and micro enterprises (SMMEs). Region 1 comprises Limpopo, Mpumalanga and North West.
- *Environmental Programmes Region 2* provides management, operational oversight and supervision for the optimal functioning and development of the natural resources management programmes of the expanded public works programme (Working for Water, Working for the Coasts, Working for Land, Working for Energy: Biomass, Working on Fire, Working for Forests, value-added industries, and partnerships for eradicating invasive alien non-plant species and protecting wetlands). Region 2 comprises Eastern Cape, KwaZulu-Natal and Western Cape.
- *Environmental Programmes Region 3* provides management, operational oversight and supervision for the optimal functioning and development of the natural resources management programmes of the expanded public works programme (Working for Water, Working for Land, Working for Energy: Biomass, Working on Fire, Working for Forests, value-added industries, and partnerships for eradicating invasive alien non-plant species and protecting wetlands). Region 3 comprises Free State, Gauteng and Northern Cape.
- *Sector Coordination and Quality Management* ensures effective knowledge and information management support services for branch activities and manages the coordination of socioeconomic interventions for the sector.

Expenditure trends and estimates

Table 32.16 Environmental Programmes 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Environmental Programmes Management	623.5	6.2	5.8	127.9	-41.0%	6.7%	193.3	215.5	133.9	1.5%	6.8%
Environmental Programmes Region 1	974.1	858.4	843.4	600.0	-14.9%	28.9%	586.3	696.8	729.4	6.7%	25.1%
Environmental Programmes Region 2	999.7	1 182.6	1 244.4	1 309.3	9.4%	41.8%	934.6	1 116.2	1 118.0	-5.1%	39.5%
Environmental Programmes Region 3	522.0	736.0	481.2	243.6	-22.4%	17.5%	431.2	559.6	687.5	41.3%	20.9%
Sector Coordination and Quality Management	143.5	119.0	116.5	190.4	9.9%	5.0%	203.4	210.0	200.4	1.7%	7.7%
Total	3 262.7	2 902.1	2 691.3	2 471.2	-8.8%	100.0%	2 348.9	2 798.1	2 869.2	5.1%	100.0%
Change to 2025				-			(693.8)	(381.5)	(453.1)		
Budget estimate											
Economic classification											
Current payments	2 133.5	2 167.7	2 196.5	2 464.4	4.9%	79.1%	2 047.0	2 496.2	2 567.3	1.4%	88.7%
Compensation of employees	345.8	319.7	318.2	361.9	1.5%	11.9%	379.1	396.5	408.8	4.2%	14.8%
Goods and services	1 787.7	1 848.0	1 878.3	2 102.5	5.6%	67.2%	1 668.0	2 099.7	2 158.5	0.9%	73.9%
of which:											
Administrative fees	155.3	99.2	84.9	2.3	-75.4%	3.0%	86.5	88.0	89.3	238.3%	3.3%
Consultants: Business and advisory services	118.6	32.2	10.5	8.2	-59.0%	1.5%	17.1	16.6	16.1	25.3%	0.6%
Agency and support/outsourced services	1 339.7	1 589.2	1 698.4	1 952.1	13.4%	58.1%	1 447.9	1 867.1	1 921.7	-0.5%	65.3%
Consumable supplies	6.5	1.5	0.3	2.6	-26.1%	0.1%	4.9	4.9	4.9	23.1%	0.2%
Travel and subsistence	43.9	38.9	21.3	46.4	1.9%	1.3%	22.9	30.3	31.3	-12.3%	1.1%
Training and development	83.9	60.6	47.9	19.0	-39.0%	1.9%	76.8	80.5	82.7	63.3%	3.0%
Transfers and subsidies	1 085.8	730.3	491.0	0.5	-92.3%	20.4%	300.0	300.0	300.0	746.3%	11.2%
Provinces and municipalities	0.0	0.1	0.1	-	-100.0%	0.0%	-	-	-	-	-
Departmental agencies and accounts	1 084.4	729.2	490.5	-	-100.0%	20.3%	300.0	300.0	300.0	-	11.2%
Households	1.4	1.0	0.5	0.5	-29.7%	0.0%	-	-	-	-100.0%	-
Payments for capital assets	43.0	4.0	3.8	6.3	-47.3%	0.5%	1.8	1.9	1.9	-33.5%	0.1%
Buildings and other fixed structures	41.6	2.0	2.8	0.1	-87.6%	0.4%	-	-	-	-100.0%	-
Machinery and equipment	1.4	2.0	1.0	6.2	63.3%	0.1%	1.8	1.9	1.9	-33.1%	0.1%
Software and other intangible assets	-	-	-	0.0	-	0.0%	0.0	-	-	-100.0%	0.0%
Payments for financial assets	0.4	0.1	0.0	-	-100.0%	0.0%	-	-	-	-	-
Total	3 262.7	2 902.1	2 691.3	2 471.2	-8.8%	100.0%	2 348.9	2 798.1	2 869.2	5.1%	100.0%
Proportion of total programme expenditure to vote expenditure	36.9%	30.6%	31.2%	27.0%	-	-	25.7%	28.4%	28.2%	-	-
Details of transfers and subsidies											
Households											
Social benefits											
Current	1.4	0.9	0.5	0.5	-28.9%	-	-	-	-	-100.0%	-
Employee social benefits	0.6	-	0.1	-	-100.0%	-	-	-	-	-	-
Social benefits	0.8	0.9	0.4	0.5	-14.4%	-	-	-	-	-100.0%	-
Other transfers to households											
Current	0.1	0.1	0.0	-	-100.0%	-	-	-	-	-	-
Other transfers to households	0.1	0.1	0.0	-	-100.0%	-	-	-	-	-	-
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.1	0.1	-	-100.0%	-	-	-	-	-	-
Vehicle licences	0.0	0.1	0.1	-	-100.0%	-	-	-	-	-	-
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	-	-	-	-	-	-	300.0	300.0	300.0	-	11.2%
iSimangaliso Wetland Park Authority	-	-	-	-	-	-	100.0	100.0	100.0	-	3.7%
South African National Parks	-	-	-	-	-	-	110.0	110.0	110.0	-	4.1%
South African National Biodiversity Institute	-	-	-	-	-	-	90.0	90.0	90.0	-	3.4%
Capital	1 084.4	729.2	490.5	-	-100.0%	20.3%	-	-	-	-	-
iSimangaliso Wetland Park Authority	616.8	-	-	-	-100.0%	5.4%	-	-	-	-	-
South African National Parks	467.6	350.3	100.2	-	-100.0%	8.1%	-	-	-	-	-
iSimangaliso Wetlands Park Authority	-	203.3	191.1	-	-	3.5%	-	-	-	-	-
South African National Biodiversity Institute	-	175.6	199.2	-	-	3.3%	-	-	-	-	-

- *Chemicals Management* manages, facilitates, plans and coordinates the department and South Africa's engagement and cooperation in multilateral chemicals and waste agreements, and related international cooperation and national programmes.
- *Waste Bureau* promotes and facilitates the minimisation, reuse, recycling and recovery of waste by providing specialist advice and support for the development of integrated waste management plans for industry and municipalities.

Expenditure trends and estimates

Table 32.18 Chemicals and Waste Management expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Chemicals and Waste Management	6.8	6.9	10.0	9.0	9.8%	1.3%	7.5	8.7	9.0	–	1.2%
Hazardous Waste Management and Licensing	27.1	29.4	32.5	37.5	11.3%	5.1%	37.5	40.0	41.2	3.3%	5.4%
Integrated Waste Management	113.0	22.6	23.5	35.4	-32.1%	7.8%	28.4	28.5	31.6	-3.7%	4.1%
Chemicals and Waste Management Policy and Specialist Monitoring Services	27.8	18.6	23.9	27.3	-0.6%	3.9%	27.3	28.6	29.4	2.4%	3.9%
Chemicals and Waste Economy Programme Coordination	19.5	22.3	24.6	40.1	27.0%	4.3%	37.1	41.6	42.9	2.3%	5.6%
Chemicals Management	16.7	20.1	19.7	31.7	23.7%	3.5%	25.0	26.6	27.6	-4.4%	3.6%
Waste Bureau	406.3	481.6	437.1	517.8	8.4%	74.0%	536.4	554.6	569.4	3.2%	76.2%
Total	617.3	601.4	571.3	698.7	4.2%	100.0%	699.1	728.5	751.2	2.4%	100.0%
Change to 2025 Budget estimate				–			(2.9)	(6.1)	(16.4)		
Economic classification											
Current payments	406.3	522.4	541.7	667.2	18.0%	85.9%	599.2	625.8	645.5	-1.1%	85.8%
Compensation of employees	108.4	118.1	122.0	126.1	5.2%	19.1%	132.5	138.6	142.9	4.2%	19.0%
Goods and services	253.5	354.5	357.7	496.7	25.1%	58.8%	398.7	419.7	435.4	-4.3%	57.5%
of which:											
Consultants: Business and advisory services	9.1	17.4	20.5	38.8	62.3%	3.4%	30.0	34.6	38.3	-0.4%	4.7%
Contractors	221.8	313.5	304.4	415.4	23.3%	50.4%	329.2	342.1	352.6	-5.3%	47.0%
Agency and support/outsourced services	–	4.9	9.0	10.1	–	1.0%	10.5	10.9	11.3	3.8%	1.5%
Consumables: Stationery, printing and office supplies	0.2	0.2	0.3	2.3	120.8%	0.1%	1.4	1.5	1.6	-11.0%	0.2%
Travel and subsistence	12.6	10.2	12.1	18.9	14.3%	2.2%	17.9	19.8	20.5	2.7%	2.7%
Venues and facilities	0.9	0.6	2.4	2.0	33.5%	0.2%	2.9	2.9	2.9	12.8%	0.4%
Interest and rent on land	44.4	49.8	62.0	44.3	–	8.1%	68.0	67.5	67.2	14.9%	9.3%
Transfers and subsidies	108.9	63.7	24.3	15.5	-47.7%	8.5%	88.7	92.2	95.1	82.9%	12.7%
Provinces and municipalities	–	0.1	0.1	–	–	0.0%	–	–	–	–	–
Departmental agencies and accounts	13.4	13.5	14.1	14.7	3.1%	2.2%	15.3	15.9	16.4	3.7%	2.2%
Foreign governments and international organisations	1.3	0.2	2.3	0.5	-26.9%	0.2%	0.5	0.5	0.5	–	0.1%
Public corporations and private enterprises	92.8	49.7	7.7	–	-100.0%	6.0%	72.9	75.8	78.2	–	10.4%
Households	1.4	0.3	0.1	0.4	-36.5%	0.1%	–	–	–	-100.0%	–
Payments for capital assets	102.1	15.3	5.4	16.0	-46.1%	5.6%	11.1	10.6	10.6	-12.9%	1.5%
Buildings and other fixed structures	–	3.1	3.4	12.0	–	0.7%	10.7	10.0	10.0	-5.9%	1.4%
Machinery and equipment	94.6	11.8	1.3	4.0	-65.1%	4.5%	0.5	0.6	0.6	-47.1%	0.1%
Software and other intangible assets	7.5	0.3	0.8	–	-100.0%	0.3%	–	–	–	–	–
Payments for financial assets	0.0	0.0	–	–	-100.0%	0.0%	–	–	–	–	–
Total	617.3	601.4	571.3	698.7	4.2%	100.0%	699.1	728.5	751.2	2.4%	100.0%
Proportion of total programme expenditure to vote expenditure	7.0%	6.3%	6.6%	7.6%	–	–	7.7%	7.4%	7.4%	–	–

Table 32.18 Chemicals and Waste Management expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	1.4	0.3	0.1	0.4	-36.5%	0.1%	–	–	–	-100.0%	–
Employee social benefits	1.4	0.3	0.1	0.4	-36.5%	0.1%	–	–	–	-100.0%	–
Provinces and municipalities											
Provincial agencies and funds											
Current	–	0.1	0.1	–	–	–	–	–	–	–	–
Vehicle licences	–	0.1	0.1	–	–	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	13.4	13.5	14.1	14.7	3.1%	2.2%	15.3	15.9	16.4	3.7%	2.2%
National Regulator for Compulsory Specifications: Plastic standards	13.4	13.5	14.1	14.7	3.1%	2.2%	15.3	15.9	16.4	3.7%	2.2%
Public corporations and private enterprises											
Other transfers to private enterprises											
Current	92.8	49.7	7.7	–	-100.0%	6.0%	72.9	75.8	78.2	–	10.4%
Recycling enterprise support programme	92.8	49.7	7.7	–	-100.0%	6.0%	72.9	75.8	78.2	–	10.4%
Foreign governments and international organisations											
Current	1.3	0.2	2.3	0.5	-26.9%	0.2%	0.5	0.5	0.5	–	0.1%
Foreign governments and international organisations	1.3	–	–	–	-100.0%	0.1%	–	–	–	–	–
Basel Convention	–	0.2	2.3	0.5	–	0.1%	0.5	0.5	0.5	–	0.1%

Personnel information

Table 32.19 Chemicals and Waste Management personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%) Average: Salary level/ Total (%)				
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
			2024/2			2025/2			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29
Chemicals and Waste Management			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	146	52	148	122.0	0.8	139	126.1	0.9	138	132.5	1.0	136	138.6	1.0	133	142.9	1.1	-1.5%	100.0%
1 – 6	21	10	21	7.1	0.3	20	7.2	0.4	19	7.5	0.4	19	7.9	0.4	19	8.3	0.4	-0.9%	54.2%
7 – 10	86	23	73	63.9	0.9	73	68.0	0.9	73	71.5	1.0	73	75.4	1.0	70	76.2	1.1	-1.4%	13.1%
11 – 12	14	11	32	16.9	0.5	24	14.9	0.6	24	15.7	0.7	21	15.4	0.7	21	16.3	0.8	-3.8%	16.4%
13 – 16	25	8	22	34.1	1.5	22	36.0	1.6	22	37.8	1.7	22	39.9	1.8	22	42.1	1.9	–	16.2%

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

2. Rand million.

Programme 8: Forestry Management

Programme purpose

Develop and facilitate the implementation of policies and targeted programmes to ensure the management of forests, the sustainable use and protection of land and water, and the management of agricultural risks and disasters.

Objectives

- Ensure sustainable production, growth and transformation in the forestry sector over the medium term by:
 - handing 24 plantations over to communities
 - placing 23 000 hectares under silvicultural practice, which includes weeding, pruning, coppice reduction and thinning.

- Ensure that threats to environmental quality and human health are mitigated by planting 450 000 trees by March 2029.

Subprogrammes

- *Forestry Management* provides strategic leadership and overall management services to the programme.
- *Forest Management and Post-settlement Support* ensures the sustainable management of forestry operations.
- *Forestry Development* ensures the effective development of policies for forestry regulation and oversight.
- *Forestry Policy Management* ensures the effective management of policies for forestry regulation and oversight.

Expenditure trends and estimates

Table 32.20 Forestry Management 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Forestry Management	3.2	4.6	4.6	7.5	33.0%	0.9%	6.1	6.3	6.6	-4.5%	1.1%
State Forest Management and Post-settlement Support	522.2	371.0	333.1	419.1	-7.1%	73.0%	367.5	385.2	398.1	-1.7%	64.5%
Forestry Development	60.6	76.2	87.6	108.3	21.4%	14.8%	103.6	104.8	107.0	-0.4%	17.7%
Forestry Policy Management	—	82.5	80.3	93.3	—	11.4%	95.5	99.5	102.7	3.2%	16.7%
Total	585.9	534.3	505.6	628.3	2.4%	100.0%	572.6	595.8	614.3	-0.7%	100.0%
Change to 2025 Budget estimate				—			(1.2)	(2.5)	(10.8)		
Economic classification											
Current payments	544.9	514.5	492.7	611.7	3.9%	96.0%	565.0	587.3	605.6	-0.3%	98.6%
Compensation of employees	397.6	312.7	307.1	326.6	-6.3%	59.6%	343.3	358.4	369.6	4.2%	60.1%
Goods and services	147.3	201.7	185.6	285.1	24.6%	36.4%	221.7	228.9	236.0	-6.1%	38.5%
of which:						—					—
Consultants: Business and advisory services	6.0	2.7	12.3	25.1	61.0%	2.1%	17.6	18.4	18.3	-10.0%	3.0%
Agency and support/outsourced services	74.6	131.3	107.6	165.1	30.3%	21.2%	117.8	122.4	127.0	-8.4%	20.6%
Inventory: Clothing material and accessories	—	5.0	11.6	8.4	—	1.1%	7.4	7.8	8.0	-1.7%	1.3%
Inventory: Other supplies	7.0	20.5	11.6	2.8	-26.7%	1.9%	25.4	25.5	26.3	112.2%	4.3%
Property payments	5.5	5.2	5.1	5.7	1.1%	0.9%	14.6	14.1	14.2	35.9%	2.4%
Travel and subsistence	24.4	19.3	17.0	20.3	-6.0%	3.6%	18.9	19.7	20.4	0.2%	3.3%
Transfers and subsidies	17.3	17.1	11.4	11.0	-14.1%	2.5%	5.6	5.8	5.9	-18.6%	1.0%
Provinces and municipalities	0.7	1.3	0.0	1.3	21.3%	0.1%	1.2	1.3	1.2	-0.1%	0.2%
Non-profit institutions	3.8	2.8	3.0	4.2	3.3%	0.6%	4.4	4.5	4.7	3.7%	0.8%
Households	12.8	13.1	8.4	5.5	-24.4%	1.8%	—	—	—	-100.0%	—
Payments for capital assets	23.5	2.6	1.2	5.6	-38.0%	1.5%	2.0	2.7	2.8	-20.6%	0.4%
Buildings and other fixed structures	—	0.5	—	0.2	—	0.0%	—	—	—	-100.0%	—
Machinery and equipment	23.5	2.2	1.2	4.9	-40.9%	1.4%	0.7	1.3	1.4	-34.2%	0.2%
Software and other intangible assets	0.0	—	—	0.6	250.0%	0.0%	1.3	1.4	1.4	33.3%	0.2%
Payments for financial assets	0.2	0.1	0.2	—	-100.0%	0.0%	—	—	—	—	—
Total	585.9	534.3	505.6	628.3	2.4%	100.0%	572.6	595.8	614.3	-0.7%	100.0%
Proportion of total programme expenditure to vote expenditure	6.6%	5.6%	5.9%	6.9%	—	—	6.3%	6.0%	6.0%	—	—

Table 32.20 Forestry Management expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	12.3	12.9	8.4	5.5	-23.3%	1.7%	–	–	–	-100.0%	–
Employee social benefits	12.3	12.9	8.4	5.5	-23.3%	1.7%	–	–	–	-100.0%	–
Other transfers to households											
Current	0.6	0.2	0.0	–	-100.0%	–	–	–	–	–	–
Bursaries to non-employees	0.6	0.1	–	–	-100.0%	–	–	–	–	–	–
Other transfers	–	0.1	0.0	–	–	–	–	–	–	–	–
Provinces and municipalities											
Provincial agencies and funds											
Current	–	–	0.0	–	–	–	–	–	–	–	–
Vehicle licences	–	–	0.0	–	–	–	–	–	–	–	–
Municipal agencies and funds											
Current	–	1.3	–	1.3	–	0.1%	1.2	1.3	1.2	-0.1%	0.2%
Arbor City Award winners	–	1.3	–	1.3	–	0.1%	1.2	1.3	1.2	-0.1%	0.2%
Municipal bank accounts											
Current	0.7	–	–	–	-100.0%	–	–	–	–	–	–
Vehicle licences	0.7	–	–	–	-100.0%	–	–	–	–	–	–
Non-profit institutions											
Current	3.8	2.8	3.0	4.2	3.3%	0.6%	4.4	4.5	4.7	3.7%	0.8%
Forest Sector Charter Council	3.8	2.8	3.0	4.2	3.3%	0.6%	4.4	4.5	4.7	3.7%	0.8%

Personnel information

Table 32.21 Forestry Management personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual		Revised estimate			Medium-term expenditure estimate						2025/26 - 2028/29			2026/27 - 2028/29		
			2024/25		2025/2			2026/27		2027/28		2028/29							
			Number	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost						
Forestry Management			Number	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost						
Salary level	954	–	902	307.1	0.3	899	326.6	0.4	898	343.3	0.4	896	358.4	0.4	883	369.6	0.4	-0.6%	100.0%
1 – 6	649	–	677	127.2	0.2	674	135.3	0.2	673	142.1	0.2	673	149.8	0.2	673	158.0	0.2	-0.0%	75.4%
7 – 10	246	–	184	113.4	0.6	184	120.7	0.7	184	126.9	0.7	184	133.8	0.7	171	132.6	0.8	-2.3%	20.2%
11 – 12	43	–	29	43.6	1.5	29	46.5	1.6	29	48.8	1.7	27	48.0	1.8	27	50.7	1.9	-2.5%	3.1%
13 – 16	16	–	12	22.9	1.9	12	24.2	2.0	12	25.4	2.1	12	26.8	2.2	12	28.3	2.4	–	1.3%

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

2. Rand million.

Programme 9: Fisheries Management

Programme purpose

Ensure the sustainable use of and orderly access to marine living resources through improved management and regulation.

Objectives

- Lead and coordinate access to and the sustainable use of marine and freshwater living resources over the medium term by:
 - implementing a national freshwater (inland) wild capture fisheries implementation plan
 - updating the small-scale fishing rights register.
- Ensure the conservation, protection, rehabilitation and compliance of depleted and degraded natural resources over the medium term by:
 - conducting 16 500 compliance and enforcement measures in the 6 priority fishery sectors (abalone, rock lobster, line fish, hake, squid and pelagic fish).

Subprogrammes

- *Fisheries Management* provides strategic leadership and management services to the programme.
- *Aquaculture Development and Freshwater Fisheries* ensures the sustainable use of, and equitable and orderly access to, freshwater resources through improved management and regulation.
- *Monitoring, Control and Surveillance* ensures the protection and promotion of the sustainable use of marine living resources by intensifying enforcement and compliance with the relevant legislation and regulations.
- *Marine Resources Management* ensures the sustainable use of, and equitable and orderly access to, marine living resources through improved management and regulation.
- *Fisheries Research and Development* ensures the promotion of the sustainable development of fisheries resources and ecosystems by conducting and supporting appropriate research.
- *Marine Living Resources Fund* transfers funds to the Marine Living Resources Fund to cover its personnel and operational expenditure.

Expenditure trends and estimates

Table 32.22 Fisheries Management 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Fisheries Management	60.1	48.5	44.0	47.4	-7.6%	7.5%	48.1	49.0	50.5	2.1%	6.2%
Aquaculture Development and Freshwater Fisheries	43.9	41.8	37.5	43.8	—	6.2%	45.8	47.9	49.4	4.1%	6.0%
Monitoring, Control and Surveillance	103.9	133.8	138.1	140.8	10.6%	19.3%	147.3	154.0	158.8	4.1%	19.3%
Marine Resources Management	32.5	37.3	38.3	43.0	9.7%	5.6%	45.0	47.0	48.5	4.1%	5.9%
Fisheries Research and Development	75.6	61.9	62.6	65.4	-4.7%	9.9%	68.4	71.6	73.8	4.1%	9.0%
Marine Living Resources Fund	316.6	322.8	313.6	428.2	10.6%	51.5%	410.0	425.2	438.9	0.8%	53.5%
Total	632.6	646.1	634.2	768.6	6.7%	100.0%	764.6	794.8	819.9	2.2%	100.0%
Change to 2025 Budget estimate				—			78.3	78.4	71.4		
Economic classification											
Current payments	315.0	321.1	318.7	339.8	2.6%	48.3%	354.6	369.6	381.1	3.9%	46.5%
Compensation of employees	314.5	319.5	317.7	338.0	2.4%	48.1%	352.7	367.6	379.0	3.9%	46.2%
Goods and services	0.5	1.6	1.1	1.8	56.2%	0.2%	1.9	2.0	2.0	4.0%	0.2%
of which:											
Travel and subsistence	0.5	0.7	0.8	1.8	57.7%	0.1%	1.9	2.0	2.0	4.0%	0.2%
Transfers and subsidies	317.6	325.0	315.4	428.8	10.5%	51.7%	410.0	425.2	438.9	0.8%	53.5%
Departmental agencies and accounts	316.6	322.8	313.6	428.2	10.6%	51.5%	410.0	425.2	438.9	0.8%	53.5%
Households	1.0	2.1	1.8	0.6	-15.1%	0.2%	—	—	—	-100.0%	—
Payments for financial assets	0.0	0.0	0.0	—	-100.0%	0.0%	—	—	—	—	—
Total	632.6	646.1	634.2	768.6	6.7%	100.0%	764.6	794.8	819.9	2.2%	100.0%
Proportion of total programme expenditure to vote expenditure	7.1%	6.8%	7.3%	8.4%	—	—	8.4%	8.1%	8.1%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	1.0	2.1	1.8	0.6	-15.1%	0.2%	—	—	—	-100.0%	—
Employee social benefits	1.0	2.1	1.8	0.6	-15.1%	0.2%	—	—	—	-100.0%	—
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	316.6	322.8	313.6	428.2	10.6%	51.5%	410.0	425.2	438.9	0.8%	53.5%
Marine Living Resources Fund	316.6	322.8	313.6	428.2	10.6%	51.5%	410.0	425.2	438.9	0.8%	53.5%

Personnel information

Table 32.23 Fisheries Management personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/2			2025/2			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
Fisheries Management			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	556	29	576	317.7	0.6	579	338.0	0.6	577	352.7	0.6	574	367.6	0.6	567	379.0	0.7	-0.7%	100.0%
1 – 6	125	15	111	43.6	0.4	111	46.5	0.4	111	48.9	0.4	111	51.5	0.5	111	54.4	0.5	–	19.4%
7 – 10	331	7	364	163.8	0.5	370	176.7	0.5	370	185.8	0.5	370	195.9	0.5	370	206.7	0.6	–	64.6%
11 – 12	74	6	78	80.5	1.0	73	80.4	1.1	73	84.5	1.2	73	89.1	1.2	66	85.1	1.3	-3.4%	12.3%
13 – 16	26	1	23	29.7	1.3	25	34.4	1.4	23	33.5	1.5	20	31.1	1.6	20	32.8	1.6	-7.3%	3.7%

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

2. Rand million.

Entities

iSimangaliso Wetland Park Authority

Selected performance indicators

Table 32.24 iSimangaliso Wetland Park Authority performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of hectares of invasive alien plants treated per year	Biodiversity conservation	Increased employment and work opportunities	56 956	99 543	75 000	75 000	75 000	75 000	75 000
Number of cubic metres of earthworks rehabilitated in wetlands per year	Biodiversity conservation		2 000	2 000	2 000	2 000	2 000	2 000	2 000
Number of hectares burnt in controlled burning plans per year	Biodiversity conservation		1 250	1 250	1 250	1 250	1 250	1 250	1 250
Number of people participating in SMMEs and skills development programmes per year	Socioeconomic development		200	215	215	672	672	672	672
Number of full-time equivalent jobs per year	Socioeconomic development		550	550	550	550	550	550	550
Revenue generated from commercial sources per year	Tourism and business development	A dynamic science, technology and innovation ecosystem for growth	R56.8m	R25.1m	R27.5m	R30.3m	R33.3m	R33.3m	R33.3m
Number of paid visitors to the park per year	Tourism and business development		220 778	180 000	215 000	225 000	236 000	236 000	236 000

Entity overview

The iSimangaliso Wetland Park Authority was established in terms of the World Heritage Convention Act (1999). It is mandated to ensure that active and effective measures are taken to protect and conserve the iSimangaliso Wetland Park in KwaZulu-Natal; promote the empowerment of historically disadvantaged communities living adjacent to the park; promote, manage, oversee, market and facilitate optimal tourism and related development in the park; and encourage sustained investment and job creation. The park authority's ongoing aim is to support and maintain biodiversity conservation and uphold the park's status as a UNESCO World Heritage Site.

Over the medium term, the authority will focus on reducing the impact of illicit development and deforestation on animal and plant habitats. It intends to do so through monitoring compliance with laws such as the World Heritage Properties Conservation Act (1983). Over the period ahead, the park authority also plans to remove invasive alien plants from a targeted 225 000 hectares of protected wetland areas and ensure that at least 6 000 cubic meters of earthworks in wetlands are restored.

The park authority has a total budget of R1.5 billion over the MTEF period, increasing at an average annual rate of 17 per cent, from R325.1 million in 2025/26 to R520 million in 2028/29. Spending on goods and services comprises an estimated 72.4 per cent (R1.1 billion) of total spending over the next 3 years. This increase is driven by the operational demands of managing the 1.3 million-hectare world heritage site, which requires ongoing

ecological management, environmental monitoring and infrastructure maintenance; the assumption of broader conservation management responsibilities, including for the St Lucia Estuary; increased spending on marketing and tourism product development; and spending on the ICT systems, financial management and governance functions necessary to maintain clean audit outcomes and institutional efficiency.

Revenue over the same period is in line with spending, with departmental transfers accounting for an estimated 83.1 per cent (R1.3 billion) and the remainder set to be generated through visitor fees.

Programmes/Objectives/Activities

Table 32.25 iSimangaliso Wetland Park Authority expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	177.3	226.2	249.1	194.1	3.1%	54.3%	247.6	227.2	242.3	7.7%	47.7%
Biodiversity conservation	111.7	125.1	112.7	77.0	-11.6%	27.4%	205.6	213.1	223.2	42.6%	42.7%
Socioeconomic development	16.7	21.3	13.9	15.1	-3.2%	4.3%	13.9	16.5	17.8	5.5%	3.2%
Tourism and business development	88.6	64.1	26.4	38.8	-24.1%	14.0%	26.4	34.2	36.8	-1.8%	6.5%
Total	394.2	436.7	402.0	325.1	-6.2%	100.0%	493.5	491.0	520.0	17.0%	100.0%

Statements of financial performance, cash flow and financial position

Table 32.26 iSimangaliso Wetland Park Authority statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	58.4	67.0	54.5	96.8	18.3%	18.6%	106.0	105.6	42.1	-24.2%	16.9%
Sale of goods and services other than capital assets	54.2	63.9	52.6	30.3	-17.7%	13.5%	36.3	33.3	33.3	3.2%	6.8%
Other non-tax revenue	4.3	3.2	1.9	66.5	150.1%	5.1%	69.7	72.4	8.8	-49.0%	10.0%
Transfers received	343.2	377.1	319.9	169.6	-20.9%	81.4%	387.5	385.4	477.9	41.3%	83.1%
Total revenue	401.6	444.2	374.4	266.3	-12.8%	100.0%	493.5	491.0	520.0	25.0%	100.0%
Expenses											
Current expenses	394.2	436.7	402.0	325.1	-6.2%	100.0%	493.5	491.0	520.0	17.0%	100.0%
Compensation of employees	30.8	73.0	75.0	74.0	34.0%	16.2%	79.2	84.7	86.6	5.4%	16.7%
Goods and services	219.2	312.6	272.2	188.2	-5.0%	63.7%	359.5	351.5	378.6	26.2%	72.4%
Depreciation	144.3	51.1	54.8	62.8	-24.2%	20.1%	54.8	54.8	54.8	-4.5%	10.9%
Total expenses	394.2	436.7	402.0	325.1	-6.2%	100.0%	493.5	491.0	520.0	17.0%	100.0%
Surplus/(Deficit)	7.3	7.5	(27.7)	(58.7)	-300.3%		-	-	-	-100.0%	
Cash flow statement											
Cash flow from operating activities	270.4	20.3	54.3	(41.8)	-153.7%	100.0%	(147.2)	(155.2)	(159.0)	56.1%	100.0%
Receipts											
Non-tax receipts	118.8	26.2	27.8	40.5	-30.1%	14.1%	42.3	44.2	47.5	5.5%	14.1%
Sales of goods and services other than capital assets	115.3	23.6	27.1	39.4	-30.1%	13.6%	41.2	43.1	46.3	5.5%	13.8%
Other tax receipts	3.5	2.6	0.7	1.1	-32.7%	0.5%	1.1	1.1	1.1	2.7%	0.4%
Transfers received	473.9	332.6	312.7	174.0	-28.4%	85.7%	263.2	270.4	276.7	16.7%	85.4%
Financial transactions in assets and liabilities	0.5	0.6	1.1	1.2	32.5%	0.2%	1.2	1.3	1.4	7.0%	0.4%
Total receipts	593.2	359.5	341.6	215.6	-28.6%	100.0%	306.8	316.0	325.6	14.7%	100.0%
Payment											
Current payments	322.8	339.2	287.3	257.4	-7.3%	100.0%	454.0	471.2	484.6	23.5%	100.0%
Compensation of employees	64.4	73.8	74.2	79.4	7.3%	24.2%	85.0	90.9	97.3	7.0%	19.4%
Goods and services	258.4	265.4	213.1	178.0	-11.7%	75.8%	369.0	380.3	387.3	29.6%	80.6%
Total payments	322.8	339.2	287.3	257.4	-7.3%	100.0%	454.0	471.2	484.6	23.5%	100.0%
Net cash flow from investing activities	(130.3)	(173.5)	(66.4)	(71.7)	-18.0%	100.0%	(75.0)	(78.4)	(84.3)	5.5%	100.0%
Acquisition of property, plant, equipment and intangible assets	(106.3)	(156.0)	(50.1)	(12.2)	-51.4%	73.5%	(12.8)	(13.4)	(14.4)	5.5%	17.1%
Investment property	(23.2)	(17.5)	(16.2)	(59.5)	36.9%	26.3%	(62.2)	(65.0)	(69.9)	5.5%	82.9%
Acquisition of software and other intangible assets	(0.8)	-	(0.0)	-	-100.0%	0.2%	-	-	-	-	-
Net increase/(decrease) in cash and cash equivalents	140.1	(153.2)	(12.1)	(113.5)	-193.2%	100.0%	(222.3)	(233.6)	(243.3)	28.9%	100.0%

Table 32.26 iSimangaliso Wetland Park Authority statements of financial performance, cash flow and financial position (continued)

Statement of financial position				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	853.6	929.3	916.6	1 076.8	8.1%	89.3%	1 126.4	1 177.1	1 265.3	5.5%	96.2%
<i>of which:</i>											
Acquisition of assets	(106.3)	(156.0)	(50.1)	(12.2)	-51.4%	100.0%	(12.8)	(13.4)	(14.4)	5.5%	100.0%
Inventory	0.2	0.3	0.8	0.2	-0.8%	—	0.2	0.2	0.3	5.5%	—
Receivables and prepayments	3.0	79.1	3.4	4.1	11.3%	2.1%	4.3	4.5	4.9	5.5%	0.4%
Cash and cash equivalents	202.9	49.7	37.6	38.4	-42.6%	7.8%	40.2	42.0	45.1	5.5%	3.4%
Taxation	18.0	9.8	7.2	—	-100.0%	0.8%	—	—	—	—	—
Total assets	1 077.7	1 068.1	965.7	1 119.6	1.3%	100.0%	1 171.1	1 223.8	1 315.6	5.5%	100.0%
Accumulated surplus/(deficit)	867.0	874.0	846.4	1 074.0	7.4%	86.5%	1 123.4	1 173.9	1 262.0	5.5%	95.9%
Capital reserve fund	151.2	141.0	59.1	11.1	-58.2%	8.6%	11.6	12.1	13.0	5.5%	1.0%
Deferred income	—	—	—	0.6	—	—	0.6	0.6	0.7	5.5%	0.1%
Trade and other payables	59.5	53.1	60.2	34.0	-17.0%	4.9%	35.6	37.2	40.0	5.5%	3.0%
Total equity and liabilities	1 077.7	1 068.1	965.7	1 119.6	1.3%	100.0%	1 171.1	1 223.8	1 315.6	5.5%	100.0%

Personnel information

Table 32.27 iSimangaliso Wetland Park Authority personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026		Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
		Actual			Revised estimate			Medium-term expenditure estimate											
Number of funded posts	Number of approved establishment posts	2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29	
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
iSimangaliso Wetland Park Authority																			
Salary level	69	69	65	75.0	1.2	65	74.0	1.1	65	79.2	1.2	65	84.7	1.3	65	86.6	1.3	–	100.0%
1 – 6	2	2	2	0.5	0.2	2	0.5	0.2	2	0.5	0.2	2	0.5	0.2	2	0.5	0.2	–	3.1%
7 – 10	45	46	45	61.8	1.4	46	58.4	1.3	46	62.6	1.4	46	66.4	1.4	46	66.3	1.4	–	70.8%
11 – 12	16	15	12	5.0	0.4	11	6.3	0.6	11	7.3	0.7	11	9.0	0.8	11	9.5	0.9	–	16.9%
13 – 16	5	5	5	5.5	1.1	5	6.5	1.3	5	6.5	1.3	5	6.5	1.3	5	7.5	1.5	–	7.7%
17 – 22	1	1	1	2.3	2.3	1	2.3	2.3	1	2.3	2.3	1	2.3	2.3	1	2.8	2.8	–	1.5%

1. Rand million.

Marine Living Resources Fund

Selected performance indicators

Table 32.28 Marine Living Resources Fund performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of job opportunities created through the Working for Fisheries programme per year	Administration	Increased employment and work opportunities	600	1 500	1 545	1 591	1 637	1 688	1 688
Number of full-time equivalent jobs created through the expanded public works programmes per year	Administration		266	276	773	796	820	844	844
Number of small-scale fishing cooperatives supported to participate in the oceans economy value chain per year	Administration		— ¹	— ¹	— ¹	15	15	20	20
Number of co-management structures established per year	Administration		— ¹	— ¹	20	20	20	10	10
Number of aquaculture catalyst projects supported through Operation Phakisa per year	Aquaculture and economic development		4	4	4	4	4	4	4
Number of enforcement and compliance inspections in 4 prioritised fisheries sectors (deep water hake, abalone, West Coast rock lobster and line fish) per year	Monitoring, compliance and surveillance		5 500	5 500	5 500	5 500	5 500	5 500	5 500

1. No historical data available.

Entity overview

The Marine Living Resources Fund was established in terms of the Marine Living Resources Act (1998). The fund's core focus is on managing the development and sustainable use of South Africa's marine resources and protecting the integrity and quality of the marine ecosystem. The fund also ensures fair and equitable access to South Africa's marine resources to benefit all citizens.

Over the medium term, the fund will continue to prioritise job creation and economic change while assisting in the effective safeguarding of South Africa's marine resources. To achieve this, it intends to conduct 16 500 enforcement and compliance operations in priority fisheries sectors, generate 5 013 jobs in rural and coastal communities through the Working for Fisheries programme, and broaden the aquaculture sector's reach by increasing the number of farming locations and species.

Expenditure is expected to decrease marginally, at an average annual rate of 1 per cent, from R567 million in 2025/26 to R550.7 million in 2028/29, with goods and services accounting for an estimated 100 per cent (R1.6 billion) of this spending. The decrease is mainly due to reduced reliance on outsourced services and consultants as a result of the entity's efforts to use existing internal capacity more efficiently.

The fund expects to receive 79.8 per cent (R1.3 billion) of its revenue over the MTEF period through transfers from the department and generate the remainder through levies on fish and fish products; application, licence, permit and harbour fees; and fines and confiscations.

Programmes/Objectives/Activities

Table 32.29 Marine Living Resources Fund expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	247.8	629.1	589.7	227.5	-2.8%	48.4%	85.8	98.6	141.4	-14.7%	20.4%
Marine resources management	98.0	16.2	16.1	26.5	-35.3%	4.5%	16.8	17.5	23.2	-4.2%	3.6%
Aquaculture and economic development	98.3	29.6	26.4	32.1	-31.1%	5.3%	31.8	33.2	34.3	2.3%	6.2%
Fisheries Research and Development	216.4	144.3	140.3	100.7	-22.5%	17.2%	145.4	146.1	146.0	13.2%	27.4%
Monitoring, compliance and surveillance	269.8	209.5	203.8	180.3	-12.6%	24.7%	235.0	236.6	205.7	4.5%	42.4%
Total	930.2	1 028.7	976.3	567.0	-15.2%	100.0%	514.7	532.1	550.7	-1.0%	100.0%

Statements of financial performance, cash flow and financial position

Table 32.30 Marine Living Resources Fund statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	611.2	594.5	565.7	130.8	-40.2%	57.8%	104.7	106.9	111.9	-5.1%	20.2%
Sale of goods and services other than capital assets	95.2	79.5	89.9	86.3	-3.2%	10.7%	91.9	96.4	101.3	5.5%	18.1%
Other non-tax revenue	515.9	515.0	475.8	44.5	-55.8%	47.1%	12.9	10.5	10.6	-38.0%	2.1%
Transfers received	316.6	322.8	313.6	436.2	11.3%	42.2%	410.0	425.2	438.9	0.2%	79.8%
Total revenue	927.8	917.4	879.3	567.0	-15.1%	100.0%	514.7	532.1	550.7	-1.0%	100.0%
Expenses											
Current expenses	930.2	1 028.7	976.3	567.0	-15.2%	100.0%	514.7	532.1	550.7	-1.0%	100.0%
Goods and services	930.2	993.7	933.1	542.0	-16.5%	97.1%	514.7	532.1	550.7	0.5%	100.0%
Depreciation	—	35.0	43.2	25.0	—	2.9%	—	—	—	-100.0%	—
Total expenses	930.2	1 028.7	976.3	567.0	-15.2%	100.0%	514.7	532.1	550.7	-1.0%	100.0%
Surplus/(Deficit)	(2.4)	(111.3)	(97.0)	—	-100.0%		—	—	—	—	

Table 32.30 Marine Living Resources Fund statements of financial performance, cash flow and financial position (continued)

Cash flow statement				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Cash flow from operating activities	90.2	1.9	(49.7)	17.9	-41.7%	100.0%	18.0	15.4	1.9	-52.3%	100.0%
Receipts											
Non-tax receipts	180.8	157.5	175.5	183.9	0.6%	33.6%	143.4	138.7	110.0	-15.7%	23.5%
Sales of goods and services other than capital assets	168.7	140.2	165.6	173.1	0.8%	31.2%	130.8	127.1	100.0	-16.7%	21.5%
Other sales	23.0	52.8	45.7	47.8	27.6%	8.1%	37.4	28.4	–	-100.0%	3.9%
Other tax receipts	12.0	17.2	9.9	10.8	-3.5%	2.4%	12.5	11.6	10.0	-2.6%	2.1%
Transfers received	316.6	322.8	313.6	428.2	10.6%	66.4%	410.0	425.2	438.9	0.8%	76.5%
Total receipts	497.4	480.3	489.1	612.1	7.2%	100.0%	553.4	564.0	548.9	-3.6%	100.0%
Payment											
Current payments	407.2	478.4	538.9	594.2	13.4%	100.0%	535.4	548.6	546.9	-2.7%	100.0%
Goods and services	407.2	478.4	538.9	594.2	13.4%	100.0%	535.4	548.6	546.9	-2.7%	100.0%
Total payments	407.2	478.4	538.9	594.2	13.4%	100.0%	535.4	548.6	546.9	-2.7%	100.0%
Net cash flow from investing activities	(27.3)	(85.7)	(11.8)	(17.9)	-13.1%	100.0%	(18.0)	(15.4)	(15.4)	-4.9%	100.0%
Acquisition of property, plant, equipment and intangible assets	(27.3)	(77.8)	(10.8)	(17.9)	-13.1%	93.8%	(18.0)	(15.4)	(15.4)	-4.9%	100.0%
Acquisition of software and other intangible assets	–	(7.9)	(1.0)	–	–	6.2%	–	–	–	–	–
Proceeds from the sale of property, plant, equipment and intangible assets	0.0	–	–	–	-100.0%	–	–	–	–	–	–
Net increase/(decrease) in cash and cash equivalents	62.9	(83.8)	(61.5)	0.0	-98.2%	100.0%	(0.0)	0.0	(13.4)	-	100.0%
Statement of financial position											
Carrying value of assets of which:	246.5	302.6	276.5	363.6	13.8%	65.5%	363.6	363.6	363.6	–	72.9%
Acquisition of assets	(27.3)	(77.8)	(10.8)	(17.9)	-13.1%	100.0%	(18.0)	(15.4)	(15.4)	-4.9%	100.0%
Inventory	35.7	6.9	15.1	20.0	-17.6%	4.3%	20.0	20.0	20.0	–	4.0%
Receivables and prepayments	86.5	36.6	8.4	25.0	-33.9%	8.6%	25.0	25.0	25.0	–	5.0%
Cash and cash equivalents	177.6	93.8	32.2	90.0	-20.3%	21.7%	90.0	90.0	90.0	–	18.1%
Total assets	546.3	439.8	332.3	498.6	-3.0%	100.1%	498.6	498.6	498.6	–	100.0%
Accumulated surplus/(deficit)	473.6	375.4	278.4	479.3	0.4%	88.5%	478.6	478.6	478.6	-0.1%	96.0%
Trade and other payables	72.7	62.1	54.0	19.3	-35.8%	11.5%	20.0	20.0	20.0	1.3%	4.0%
Total equity and liabilities	546.3	437.4	332.3	498.6	-3.0%	100.0%	498.6	498.6	498.6	–	100.0%

South African Forestry Company

Selected performance indicators

Table 32.31 South African Forestry Company performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets			
			2022/23	2023/24	2024/25 ¹		2025/26	2026/27	2027/28	2028/29
Percentage of debt ratio per year (total debt versus total assets)	Administration	Improved governance and performance of public entities	42% (R2.5bn/ R5.9bn)	44% (R2.8bn/ R6.3bn)	30% (R2bn/ R6.6bn)	30%	30%	30%	30%	30%
Operational earnings as a percentage of total revenue per year	Administration		-6.5% (-R76.7m/ R1.2bn)	7.6% (R91.2m/ R1.2bn)	10% (R120m/ R1.2bn)	12.9%	12.9%	12%	12.9%	12.9%
Percentage of spending on innovation and research and development per year	Administration	Supportive and sustainable economic policy environment	1.9% (R22.8m/ R1.2bn)	1.9% (R15m/ R1.1bn)	1.3%	1.5%	1.8%	1.8%	1.8%	1.8%
Percentage of procurement spend on 51 per cent black-owned entities per year	Administration	Economic transformation and equitable inclusion of women, youth and persons with disabilities for a just society	66.1% (R460.6m/ R696.5m)	71.7% (R598.4m/ R834.6m)	60%	60%	60%	60%	60%	60%

Table 32.31 South African Forestry Company performance indicators by programme/objective/activity and related outcome (continued)

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25 ¹	2025/26	2026/27	2027/28	2028/29
Percentage of procurement spend on 30 per cent black women-owned entities per year	Administration	Economic transformation and equitable inclusion of women, youth and persons with disabilities for a just society	27.3% (R189.9m/ R696.5m)	37.3% (R311.4m/ R834.6m)	21%	23%	25%	25%	25%
Percentage of procurement spend on black youth-owned entities per year	Administration		9.5% (R66.1m/ R696.5m)	12.5% (R104.3m/ R834.6m)	10%	10%	10%	10%	10%
Percentage of procurement spend on entities owned by people with disabilities per year	Administration		1.3% (R8.8m/ R696.5m)	0.6% (R5.1m/ R834.6m)	1%	1%	1%	1%	1%
Total spend on corporate social investment initiatives per year	Administration	Reduced poverty and improved livelihoods	R6.1m	R5.1m	R4.5m	R4.5m	R4.5m	R4.5m	R4.5m
Percentage of total unplanted area in South Africa per year	Komatiland Forests	An enabling environment for investment and	1.9% (2 290ha/ 120 203ha)	1.8% (2 166ha/ 120 073ha)	3%	3%	3%	3%	3%
Percentage of the company's total unplanted area in Mozambique per year	Ifloima – Mozambique forestry Operations	improved competitiveness through structural reforms	4.8% (777ha/ 16 217ha)	5.5% (895.9ha/ 16 229.5ha)	4%	4%	4%	4%	4%

1. Achievements for 2024/25 have not been audited.

Entity overview

The South African Forestry Company was established in 1992 in terms of the Management of State Forests Act (1992). Its mandate is to develop and manage the state's commercial plantation forests, timber processing plants and other assets within the entity's group. Through its community projects and other services, the company contributes to rural economies mainly in KwaZulu-Natal, Limpopo and Mpumalanga.

Over the medium term, the company intends to concentrate on increasing its sales of high-value goods, particularly those originating from processing, plantations and related companies. It also intends to commercialise its pipeline of strategic projects by commissioning a finger jointer and planer machine to produce high-quality goods, building a combined heat and power plant using forest biomass to lessen the impact of power outages on operations, and permitting the sale of electricity to neighbouring municipalities.

The company expects to generate 98.8 per cent (R6.6 billion) of its revenue over the MTEF period from the sale of sawlogs and lumber, and the operations of Komatiland Forests. As a result of a fire that destroyed one of the entity's plantations, revenue is expected to decrease at an average annual rate of 5.9 per cent, from R2.8 billion in 2025/26 to R2.3 billion in 2028/29. Accordingly, expenditure is expected to decrease at an average annual rate of 9.6 per cent, from R2.8 billion in 2025/26 to R2 billion in 2028/29. Spending on goods and services constitutes an estimated 73.4 per cent (R4.3 billion) of the company's budget over the MTEF period and compensation of employees accounts for 22.3 per cent (R1.3 billion).

Programmes/Objectives/Activities

Table 32.32 South African Forestry Company expenditure trends and estimates by programme/objective/activity

					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Komatiland Forests	2 271.8	2 239.5	2 396.3	2 429.9	2.3%	88.3%	1 527.1	1 595.7	1 667.5	-11.8%	81.5%
Ifloima - Mozambique forestry operations	81.1	107.6	78.4	98.8	6.8%	3.5%	73.8	77.4	80.9	-6.5%	3.9%
Administration	201.0	253.7	175.3	242.6	6.5%	8.2%	270.8	284.2	297.0	7.0%	14.5%
Kamhlabane Timber	0.2	0.1	0.3	0.0	-44.7%	—	0.3	0.3	0.3	88.0%	—
Abacus	0.9	0.1	0.1	0.1	-61.8%	—	0.1	0.1	0.1	—	—
Total	2 555.0	2 600.9	2 650.4	2 771.4	2.7%	100.0%	1 872.0	1 957.5	2 045.6	-9.6%	100.0%

Statements of financial performance, cash flow and financial position

Table 32.33 South African Forestry Company statements of financial performance, cash flow and financial position

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	2 835.0	2 736.5	2 723.4	2 800.2	-0.4%	100.0%	2 130.3	2 236.3	2 336.9	-5.9%	100.0%
Sale of goods and services other than capital assets	1 188.2	1 186.1	1 277.9	1 357.0	4.5%	45.1%	2 104.7	2 209.9	2 309.3	19.4%	98.8%
Other non-tax revenue	1 646.8	1 550.4	1 445.6	1 443.2	-4.3%	54.9%	25.6	26.4	27.6	-73.3%	1.2%
Total revenue	2 835.0	2 736.5	2 723.4	2 800.2	-0.4%	100.0%	2 130.3	2 236.3	2 336.9	-5.9%	100.0%
Expenses											
Current expenses	2 479.8	2 600.9	2 632.5	2 771.4	3.8%	99.1%	1 871.8	1 957.3	2 045.4	-9.6%	100.0%
Compensation of employees	352.7	386.8	430.6	559.8	16.7%	16.4%	415.8	436.6	456.2	-6.6%	22.3%
Goods and services	1 863.9	2 158.4	1 879.0	2 166.8	5.1%	76.3%	1 370.3	1 438.6	1 503.4	-11.5%	73.4%
Depreciation	42.7	45.7	48.2	31.9	-9.3%	1.6%	67.6	64.7	67.6	28.5%	3.4%
Interest, dividends and rent on land	220.6	10.0	274.7	12.9	-61.2%	4.9%	18.2	17.4	18.2	12.2%	0.9%
Transfers and subsidies	75.2	-	17.9	-	-100.0%	0.9%	0.2	0.2	0.2	-	-
Total expenses	2 555.0	2 600.9	2 650.4	2 771.4	2.7%	100.0%	1 872.0	1 957.5	2 045.6	-9.6%	100.0%
Surplus/(Deficit)	280.0	135.6	73.1	28.8	-53.1%		258.3	278.8	291.3	116.3%	
Cash flow statement											
Cash flow from operating activities	77.6	122.0	166.0	174.2	30.9%	100.0%	182.0	190.5	182.0	1.5%	100.0%
Receipts											
Non-tax receipts	1 510.0	1 722.2	1 919.6	2 015.6	10.1%	100.0%	2 106.3	2 205.3	2 106.3	1.5%	100.0%
Sales of goods and services other than capital assets	1 488.8	1 700.0	1 896.3	1 991.1	10.2%	98.7%	2 080.7	2 178.5	2 080.7	1.5%	98.8%
Other tax receipts	21.2	22.2	23.3	24.5	5.0%	1.3%	25.6	26.8	25.6	1.5%	1.2%
Total receipts	1 510.0	1 722.2	1 919.6	2 015.6	10.1%	100.0%	2 106.3	2 205.3	2 106.3	1.5%	100.0%
Payment											
Current payments	1 432.4	1 600.2	1 753.6	1 841.5	8.7%	100.0%	1 924.3	2 014.8	1 924.3	1.5%	100.0%
Compensation of employees	349.4	360.5	378.6	397.5	4.4%	22.4%	415.4	434.9	415.4	1.5%	21.6%
Goods and services	1 071.5	1 224.6	1 358.5	1 426.6	10.0%	76.7%	1 490.8	1 560.9	1 490.8	1.5%	77.5%
Interest and rent on land	11.6	15.1	16.5	17.4	14.5%	0.9%	18.1	19.0	18.1	1.5%	0.9%
Total payments	1 432.4	1 600.2	1 753.6	1 841.5	8.7%	100.0%	1 924.3	2 014.8	1 924.3	1.5%	100.0%
Net cash flow from investing activities	(2.0)	(3.0)	(3.0)	(3.0)	14.5%	100.0%	(3.1)	(3.3)	(3.1)	1.5%	100.0%
Acquisition of property, plant, equipment and intangible assets	(2.0)	(3.0)	(3.0)	(3.0)	14.5%	100.0%	(3.1)	(3.3)	(3.1)	1.5%	100.0%
Net cash flow from financing activities	(75.6)	(119.0)	(163.0)	(171.2)	31.3%	100.0%	(178.9)	(187.3)	(178.9)	1.5%	100.0%
Repayment of finance leases	(75.6)	(119.0)	(163.0)	(171.2)	31.3%	100.0%	(178.9)	(187.3)	(178.9)	1.5%	100.0%
Net increase/(decrease) in cash and cash equivalents	0.0	0.0	(0.0)	0.0	16.8%	100.0%	-	-	-	-100.0%	-
Statement of financial position											
Carrying value of assets of which:	4 402.8	4 979.9	5 266.5	3 713.8	-5.5%	77.1%	3 884.6	3 884.6	4 059.4	3.0%	74.4%
Acquisition of assets	(2.0)	(3.0)	(3.0)	(3.0)	14.5%	100.0%	(3.1)	(3.3)	(3.1)	1.5%	100.0%
Investments	823.7	767.0	779.8	433.4	-19.3%	11.8%	453.4	697.0	728.4	18.9%	11.8%
Inventory	80.4	91.7	95.1	16.7	-40.8%	1.2%	17.5	18.4	19.2	4.7%	0.3%
Receivables and prepayments	176.8	197.8	216.3	87.0	-21.1%	2.8%	91.0	185.2	193.6	30.6%	3.0%
Cash and cash equivalents	333.6	202.0	220.1	513.6	15.5%	5.3%	537.2	325.1	339.7	-12.9%	7.6%
Non-current assets held for sale	0.7	-	-	0.7	-	-	0.7	-	-	-100.0%	-
Taxation	101.0	96.1	59.2	148.4	13.7%	1.7%	155.2	155.2	162.2	3.0%	3.0%
Total assets	5 919.1	6 334.5	6 637.0	4 913.6	-6.0%	100.0%	5 139.6	5 265.5	5 502.5	3.8%	100.0%
Accumulated surplus/(deficit)	3 108.4	3 235.2	3 307.3	3 286.5	1.9%	54.3%	3 452.3	3 624.9	3 788.0	4.8%	68.3%
Capital and reserves	(6.7)	27.2	40.1	78.8	-327.3%	0.6%	82.4	89.1	107.4	10.9%	1.8%
Capital reserve fund	318.0	318.0	318.0	318.0	-	5.3%	318.0	318.0	318.0	-	6.0%
Borrowings	18.4	82.7	82.3	17.5	-1.6%	0.8%	18.3	17.6	18.4	1.6%	0.3%
Finance lease	1 105.1	1 228.7	1 479.1	250.4	-39.0%	17.1%	245.9	258.2	269.9	2.5%	4.9%
Trade and other payables	387.0	394.7	372.6	354.6	-2.9%	6.3%	371.0	389.5	407.0	4.7%	7.3%
Taxation	956.9	1 024.3	1 004.0	575.7	-15.6%	15.0%	618.2	533.6	557.6	-1.1%	10.7%
Provisions	32.0	23.7	33.4	32.0	-	0.5%	33.5	34.7	36.2	4.2%	0.7%
Total equity and liabilities	5 919.1	6 334.5	6 637.0	4 913.6	-6.0%	100.0%	5 139.6	5 265.5	5 502.5	3.8%	100.0%

Personnel information

Table 32.34 South African Forestry Company personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29				
South African Forestry Company			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	1 187	1 489	2 322	430.6	0.2	1 402	559.8	0.4	1 402	415.8	0.3	1 402	436.6	0.3	1 402	456.2	0.3	–	100.0%
1 – 6	309	394	1 322	58.2	0.0	367	73.8	0.2	367	43.0	0.1	367	45.2	0.1	367	47.2	0.1	–	26.2%
7 – 10	653	793	745	127.6	0.2	767	171.4	0.2	767	131.9	0.2	767	138.5	0.2	767	144.7	0.2	–	54.7%
11 – 12	137	186	157	87.9	0.6	168	101.6	0.6	168	96.6	0.6	168	101.4	0.6	168	106.0	0.6	–	12.0%
13 – 16	68	90	77	96.8	1.3	75	141.8	1.9	75	94.8	1.3	75	99.5	1.3	75	104.0	1.4	–	5.3%
17 – 22	20	26	21	60.1	2.9	25	71.1	2.8	25	49.5	2.0	25	52.0	2.1	25	54.3	2.2	–	1.8%

1. Rand million.

South African National Biodiversity Institute

Selected performance indicators

Table 32.35 South African National Biodiversity Institute performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of maintenance, development and capital infrastructure projects per year	National botanical and zoological gardens	Increased infrastructure investment, access and efficiency	50	50	50	50	30	30	30
Number of risk analyses developed for alien and invasive species per year	Biodiversity science and policy advice	Increased trade and investment	45	45	35	35	35	35	35
Number of biodiversity professionals supported through structured internships and postgraduate studentships per year	Human capital and development transformation	Increased employment and work opportunities	228	175	166	105	80	80	80

Entity overview

The South African National Biodiversity Institute was established in terms of the National Environmental Management: Biodiversity Act (2004). It is mandated to monitor and report on the status of South Africa's biodiversity; all listed threatened or protected species, ecosystems and invasive species; and the impact of any genetically modified organisms released into the environment.

The institute's ongoing mission is to improve the conservation and sustainable use of South Africa's rich and unique biodiversity. To this end, over the medium term, the institute will focus on offering guidance on biodiversity science and policy; maintaining or renovating infrastructure within national botanical gardens; managing conservation collections; facilitating biodiversity data; creating risk analyses for alien and invasive species to inform action, policy and decision-making; and developing human capacity in the biodiversity sector.

Expenditure is expected to increase at an average annual rate of 6 per cent, from R918.8 million in 2025/26 to R1.1 billion in 2028/29, with compensation of employees accounting for an estimated 57.3 per cent (R1.8 billion) of the institute's budget over the next 3 years. It expects to derive 77.6 per cent (R2.4 billion) of its revenue over the MTEF period through transfers from the department and the remainder through entry fees charged at botanical and zoological gardens. Revenue is set to increase in line with spending.

Programmes/Objectives/Activities

Table 32.36 South African National Biodiversity Institute expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million					2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Administration	175.3	210.2	223.5	211.9	6.5%	21.5%	344.9	359.2	316.0	14.2%	32.7%
National botanical and zoological gardens	367.4	444.0	459.4	445.1	6.6%	44.9%	467.4	490.7	515.3	5.0%	47.2%
Biodiversity science and policy advice	242.7	275.5	242.4	169.6	-11.3%	24.4%	54.8	112.1	161.4	-1.6%	10.5%
Human capital development and transformation	65.7	100.0	93.6	92.1	11.9%	9.2%	98.7	100.4	102.2	3.5%	9.6%
Total	851.1	1 029.7	1 018.8	918.8	2.6%	100.0%	965.8	1 062.5	1 094.8	6.0%	100.0%

Statements of financial performance, cash flow and financial position

Table 32.37 South African National Biodiversity Institute statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million					2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	219.9	225.4	218.9	212.5	-1.1%	22.0%	222.4	232.7	243.6	4.7%	22.4%
Sale of goods and services other than capital assets	120.6	198.0	198.8	205.0	19.4%	18.1%	214.5	224.5	234.9	4.7%	21.6%
Other sales	3.6	–	–	–	-100.0%	0.1%	–	–	–	–	–
Other non-tax revenue	99.3	27.4	20.1	7.5	-57.7%	3.9%	7.9	8.3	8.7	5.0%	0.8%
Transfers received	723.4	828.8	845.5	706.3	-0.8%	78.0%	743.4	829.7	851.2	6.4%	77.6%
Total revenue	943.2	1 054.2	1 064.4	918.8	-0.9%	100.0%	965.8	1 062.5	1 094.8	6.0%	100.0%
Expenses											
Current expenses	851.1	1 029.7	1 018.8	918.8	2.6%	100.0%	965.8	1 062.5	1 094.8	6.0%	100.0%
Compensation of employees	508.9	625.0	629.4	587.7	4.9%	61.6%	520.8	598.6	669.5	4.4%	57.3%
Goods and services	305.4	364.5	346.9	286.5	-2.1%	34.1%	398.2	414.6	373.7	9.3%	38.0%
Depreciation	36.8	40.2	42.5	44.6	6.6%	4.3%	46.9	49.2	51.7	5.0%	4.7%
Total expenses	851.1	1 029.7	1 018.8	918.8	2.6%	100.0%	965.8	1 062.5	1 094.8	6.0%	100.0%
Surplus/(Deficit)	92.1	24.5	45.6	–	-100.0%		–	–	–	–	
Cash flow statement											
Cash flow from operating activities	106.7	37.7	54.5	(217.6)	-226.8%	100.0%	(74.5)	(52.1)	(49.9)	-38.8%	100.0%
Receipts											
Non-tax receipts	189.6	190.2	191.5	212.5	3.9%	20.9%	222.4	232.7	243.6	4.7%	22.4%
Sales of goods and services other than capital assets	168.7	166.6	176.5	205.0	6.7%	19.1%	214.5	224.5	234.9	4.7%	21.6%
Other tax receipts	20.9	23.6	14.9	7.5	-29.0%	1.8%	7.9	8.3	8.7	5.0%	0.8%
Transfers received	735.8	830.2	833.7	567.7	-8.3%	79.1%	743.4	829.7	851.2	14.5%	77.6%
Total receipts	925.4	1 020.3	1 025.1	780.2	-5.5%	100.0%	965.8	1 062.5	1 094.8	12.0%	100.0%
Payment											
Current payments	818.7	982.6	970.6	997.9	6.8%	100.0%	1 040.3	1 114.6	1 144.7	4.7%	100.0%
Compensation of employees	512.9	627.1	615.8	620.0	6.5%	63.0%	520.8	598.6	669.5	2.6%	54.2%
Goods and services	305.7	355.5	354.8	377.9	7.3%	37.0%	519.5	515.9	475.2	7.9%	45.8%
Total payments	818.7	982.6	970.6	997.9	6.8%	100.0%	1 040.3	1 114.6	1 144.7	4.7%	100.0%
Net cash flow from investing activities	(82.8)	(163.3)	(163.7)	(40.7)	-21.1%	100.0%	(42.5)	(44.5)	(98.9)	34.5%	100.0%
Acquisition of property, plant, equipment and intangible assets	(78.1)	(155.3)	(158.1)	(40.7)	-19.6%	95.9%	(42.5)	(44.5)	(98.9)	34.5%	100.0%
Investment property	–	(2.1)	(2.9)	–	–	1.1%	–	–	–	–	–
Acquisition of software and other intangible assets	(5.0)	(5.9)	(2.7)	–	-100.0%	3.0%	–	–	–	–	–
Proceeds from the sale of property, plant, equipment and intangible assets	0.3	–	–	–	-100.0%	-0.1%	–	–	–	–	–
Net increase/(decrease) in cash and cash equivalents	23.8	(125.6)	(109.2)	(258.3)	-321.3%	100.0%	(117.0)	(96.6)	(148.8)	-16.8%	100.0%

Table 32.37 South African National Biodiversity Institute statements of financial performance, cash flow and financial position (continued)

Statement of financial position					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets of which:	527.6	672.9	791.8	790.8	14.4%	62.3%	789.8	788.8	787.8	-0.1%	70.7%
Acquisition of assets	(78.1)	(155.3)	(158.1)	(40.7)	-19.6%	100.0%	(42.5)	(44.5)	(98.9)	34.5%	100.0%
Inventory	23.2	22.6	21.2	20.0	-4.9%	1.9%	17.0	15.0	15.0	-9.1%	1.4%
Receivables and prepayments	14.4	72.4	60.3	48.2	49.7%	4.4%	53.5	54.2	45.0	-2.2%	4.6%
Cash and cash equivalents	503.1	377.5	268.3	250.0	-20.8%	31.3%	280.0	250.0	250.0	—	23.3%
Total assets	1 068.3	1 145.4	1 141.6	1 109.0	1.3%	99.6%	1 140.4	1 108.0	1 097.8	-0.3%	99.6%
Accumulated surplus/(deficit)	723.4	759.0	804.6	813.0	4.0%	69.2%	872.9	881.5	890.9	3.1%	78.8%
Capital reserve fund	148.5	199.5	177.1	150.0	0.3%	15.1%	136.2	120.0	100.0	-12.6%	10.6%
Trade and other payables	127.2	129.7	93.0	74.2	-16.5%	9.5%	54.2	34.2	34.2	-22.8%	3.7%
Provisions	12.8	60.9	71.9	76.4	81.4%	5.0%	81.4	76.4	76.4	—	7.0%
Derivatives financial instruments	59.4	—	—	—	-100.0%	1.3%	—	—	—	—	—
Total equity and liabilities	1 071.3	1 149.1	1 146.5	1 113.6	1.3%	100.0%	1 144.7	1 112.1	1 101.6	-0.4%	100.0%

Personnel information

Table 32.38 South African National Biodiversity Institute personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29		
South African National Biodiversity Institute			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	1 025	985	957	629.4	0.7	848	587.7	0.7	771	520.8	0.7	953	598.6	0.6	1 030	669.5	0.6	6.7%	100.0%
1 – 6	426	416	393	191.3	0.5	359	176.7	0.5	323	159.3	0.5	397	197.4	0.5	423	221.1	0.5	5.6%	41.5%
7 – 10	392	362	372	223.4	0.6	285	183.3	0.6	265	166.5	0.6	349	183.8	0.5	385	204.8	0.5	10.5%	36.3%
11 – 12	130	130	117	93.1	0.8	127	102.0	0.8	120	97.5	0.8	130	116.4	0.9	145	130.3	0.9	4.5%	14.3%
13 – 16	76	76	74	119.1	1.6	76	123.2	1.6	62	94.7	1.5	76	98.3	1.3	76	110.1	1.4	–	7.8%
17 – 22	1	1	1	2.5	2.5	1	2.6	2.6	1	2.7	2.7	1	2.8	2.8	1	3.1	3.1	–	0.1%

1. Rand million.

South African National Parks

Selected performance indicators

Table 32.39 South African National Parks performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of visitors to national parks per year	Administration	Improved service delivery in the local government sphere	3 178 584	4 638 229	5 148 434	5 714 762	5 714 762	5 714 762	5 714 762
Gross operating tourism revenue (value of revenue raised from commercial activities) per year	Administration	Increased employment and work opportunities	R1.2bn	R2.7bn	R1.7bn	R2bn	R2bn	R2bn	R2bn
Number of free access entrants to parks per year	Administration		20 000	50 000	100 000	100 000	100 000	100 000	100 000
Number of hectares of land brought into the national parks system per year	Administration		5 404	24 074	10 000	12 000	15 000	25 000	45 000

Entity overview

South African National Parks was established in terms of the National Environmental Management: Protected Areas Act (2003). Its mandate is to conserve, protect, control and manage national parks and other defined protected areas and their biodiversity. As the presence of an efficiently managed system of national parks is a

key component of the national tourism economy, the entity plays a significant role in the economy and acts as a catalyst for local economic development. Through the implementation of the expanded public works programme, the entity provides significant support to SMMEs, particularly in rural areas.

Over the medium term, through a network of national parks and marine protected areas, the entity will focus on managing this protected biodiversity. It will also seek to improve infrastructure in national parks and combat poaching, including rhino poaching in the Kruger National Park and abalone poaching in Western Cape.

Expenditure is expected to increase at an average annual rate of 4.4 per cent, from R4.1 billion in 2025/26 to R4.6 billion in 2028/29, with compensation of employees accounting for an estimated 52 per cent (R6.9 billion) of this spending. The entity expects to generate 16.2 per cent (R2.2 billion) of its revenue over the medium term through tourism activities in the national parks and the remainder through transfers from the department. Revenue is set to increase in line with expenditure.

Programmes/Objectives/Activities

Table 32.40 South African National Parks expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	3 168.4	3 417.1	3 792.0	4 097.7	9.0%	100.0%	4 252.0	4 452.0	4 660.6	4.4%	100.0%
Total	3 168.4	3 417.1	3 792.0	4 097.7	9.0%	100.0%	4 252.0	4 452.0	4 660.6	4.4%	100.0%

Statements of financial performance, cash flow and financial position

Table 32.41 South African National Parks statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	2 367.6	2 751.1	3 071.4	2 988.4	8.1%	74.2%	3 556.3	3 731.4	3 918.0	9.4%	83.8%
Sale of goods and services other than capital assets	2 221.5	2 604.4	2 833.3	2 685.0	6.5%	68.7%	3 288.0	3 452.4	3 625.1	10.5%	77.6%
Other non-tax revenue	146.1	146.7	238.1	303.4	27.6%	5.5%	268.3	279.0	292.9	-1.2%	6.3%
Transfers received	821.5	924.2	1 031.6	1 109.3	10.5%	25.8%	695.7	720.7	742.7	-12.5%	16.2%
Total revenue	3 189.2	3 675.4	4 103.0	4 097.7	8.7%	100.0%	4 252.0	4 452.0	4 660.6	4.4%	100.0%
Expenses											
Current expenses	3 168.4	3 417.1	3 792.0	4 097.7	9.0%	100.0%	4 252.0	4 452.0	4 660.6	4.4%	100.0%
Compensation of employees	1 443.2	1 492.7	1 768.4	1 890.6	9.4%	45.6%	2 204.1	2 314.3	2 430.0	8.7%	52.0%
Goods and services	1 595.0	1 771.7	1 853.9	2 030.1	8.4%	50.1%	1 866.6	1 950.1	2 033.6	0.1%	43.8%
Depreciation	124.9	142.6	162.9	158.8	8.3%	4.1%	177.0	168.3	176.7	3.6%	3.9%
Interest, dividends and rent on land	5.2	10.1	6.8	18.3	51.6%	0.3%	4.4	19.4	20.3	3.6%	0.3%
Transfers and subsidies	0.0	0.0	-	-	-100.0%	-	-	-	-	-	-
Total expenses	3 168.4	3 417.1	3 792.0	4 097.7	9.0%	100.0%	4 252.0	4 452.0	4 660.6	4.4%	100.0%
Surplus/(Deficit)	20.7	258.3	311.0	-	-100.0%	-	-	-	-	-	-

Table 32.41 South African National Parks statements of financial performance, cash flow and financial position (continued)

Cash flow statement					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Cash flow from operating activities	540.3	1 049.1	335.6	(463.2)	-195.0%	100.0%	(155.6)	(148.4)	(165.6)	-29.0%	100.0%
Receipts											
Non-tax receipts	2 353.7	2 748.1	3 037.6	3 268.5	11.6%	76.3%	3 441.3	3 626.9	3 808.2	5.2%	86.6%
Sales of goods and services other than capital assets	2 292.2	2 644.1	2 909.4	3 123.1	10.9%	73.4%	3 310.5	3 509.2	3 684.6	5.7%	83.7%
Other tax receipts	61.5	104.0	128.2	145.3	33.2%	2.9%	130.8	117.7	123.6	-5.3%	3.0%
Transfers received	1 146.9	1 474.2	498.9	416.6	-28.7%	23.7%	543.4	560.7	574.7	11.3%	13.4%
Total receipts	3 500.6	4 222.3	3 536.4	3 685.0	1.7%	100.0%	3 984.7	4 187.6	4 382.9	6.0%	100.0%
Payment											
Current payments	2 960.3	3 173.3	3 200.8	4 148.3	11.9%	100.0%	4 140.3	4 335.9	4 548.5	3.1%	100.0%
Compensation of employees	1 409.7	1 518.3	1 677.8	1 965.3	11.7%	48.7%	2 083.2	2 208.2	2 318.6	5.7%	50.7%
Goods and services	1 545.4	1 647.9	1 523.0	2 164.7	11.9%	51.0%	2 037.8	2 108.4	2 209.5	0.7%	48.8%
Interest and rent on land	5.2	7.0	0.0	18.3	51.6%	0.2%	19.4	19.4	20.3	3.6%	0.5%
Total payments	2 960.3	3 173.3	3 200.8	4 148.3	11.9%	100.0%	4 140.3	4 335.9	4 548.5	3.1%	100.0%
Net cash flow from investing activities	(248.0)	(298.4)	(413.6)	(329.3)	9.9%	100.0%	(329.3)	(329.3)	(329.3)	–	100.0%
Acquisition of property, plant, equipment and intangible assets	(249.0)	(297.6)	(393.4)	(300.9)	6.5%	96.2%	(300.9)	(300.9)	(300.9)	–	91.4%
Acquisition of software and other intangible assets	–	(3.4)	(20.6)	(30.9)	–	4.3%	(30.9)	(30.9)	(30.9)	–	9.4%
Proceeds from the sale of property, plant, equipment and intangible assets	1.0	2.5	0.4	2.5	37.3%	-0.5%	2.5	2.5	2.5	–	-0.8%
Net cash flow from financing activities	(33.7)	5.8	(21.9)	5.8	-155.6%	100.0%	5.8	5.8	5.8	–	100.0%
Repayment of finance leases	(33.7)	8.9	(15.1)	8.9	-164.1%	70.6%	8.9	8.9	8.9	–	153.0%
Other flows from financing activities	–	(3.1)	(6.8)	(3.1)	–	29.4%	(3.1)	(3.1)	(3.1)	–	-53.0%
Net increase/(decrease) in cash and cash equivalents	258.5	756.5	(99.9)	(786.7)	-244.9%	100.0%	(479.1)	(471.9)	(489.1)	-14.7%	100.0%
Statement of financial position											
Carrying value of assets of which:	3 076.8	3 200.8	3 568.8	3 287.2	2.2%	51.5%	3 287.2	3 287.2	3 287.2	–	49.7%
Acquisition of assets	(249.0)	(297.6)	(393.4)	(300.9)	6.5%	100.0%	(300.9)	(300.9)	(300.9)	–	100.0%
Investments	351.4	250.0	219.5	250.0	-10.7%	4.2%	250.0	250.0	250.0	–	3.8%
Inventory	62.4	85.1	90.1	85.1	10.9%	1.3%	85.1	85.1	85.1	–	1.3%
Receivables and prepayments	94.4	228.6	251.4	228.6	34.3%	3.1%	228.6	228.6	228.6	–	3.5%
Cash and cash equivalents	2 004.7	2 761.2	2 661.4	2 761.2	11.3%	39.9%	2 761.2	2 761.2	2 761.2	–	41.8%
Total assets	5 589.7	6 525.7	6 791.1	6 612.2	5.8%	100.8%	6 612.2	6 612.2	6 612.2	–	100.0%
Accumulated surplus/(deficit)	3 059.9	3 339.4	3 650.3	3 425.8	3.8%	53.2%	3 425.8	3 425.8	3 425.8	–	51.8%
Capital reserve fund	792.2	1 373.3	984.8	1 373.3	20.1%	17.9%	1 373.3	1 373.3	1 373.3	–	20.8%
Finance lease	25.3	34.1	109.6	34.1	10.5%	0.8%	34.1	34.1	34.1	–	0.5%
Trade and other payables	747.2	940.7	984.8	940.7	8.0%	14.3%	940.7	940.7	940.7	–	14.2%
Provisions	965.2	800.0	826.8	800.0	-6.1%	13.4%	800.0	800.0	800.0	–	12.1%
Derivatives financial instruments	–	38.2	42.8	38.2	–	0.5%	38.2	38.2	38.2	–	0.6%
Total equity and liabilities	5 589.7	6 525.7	6 599.1	6 612.2	5.8%	100.0%	6 612.2	6 612.2	6 612.2	–	100.0%

Personnel information

Table 32.42 South African National Parks personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29		2025/26 - 2028/29			2026/27 - 2028/29
South African National Parks			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	5 867	5 867	5 867	1 768.4	0.3	5 867	1 890.6	0.3	5 867	2 204.1	0.4	5 867	2 314.3	0.4	5 867	430.0	0.4	–	100.0%
1 – 6	4 808	4 808	4 808	757.7	0.2	4 808	795.6	0.2	4 808	821.2	0.2	4 808	862.3	0.2	4 808	905.4	0.2	–	81.9%
7 – 10	675	675	675	271.8	0.4	675	285.4	0.4	675	294.6	0.4	675	309.3	0.5	675	324.8	0.5	–	11.5%
11 – 12	332	332	332	289.5	0.9	332	304.0	0.9	332	313.7	0.9	332	329.4	1.0	332	345.9	1.0	–	5.7%
13 – 16	52	52	52	87.1	1.7	52	91.5	1.8	52	94.4	1.8	52	99.2	1.9	52	104.1	2.0	–	0.9%
17 – 22	–	–	–	362.3	–	–	414.2	–	–	680.1	–	–	714.1	–	–	749.8	–	–	–

1. Rand million.

South African Weather Service

Selected performance indicators

Table 32.43 South African Weather Service performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of new or enhanced customer-focused products and services produced per year	Administration	An ethical, capable and professional public service	4	4	4	3	3	3	3
Number of new or enhanced meteorological products and services produced per year	Research and innovation		4	4	1	3	3	3	4
Number of research studies conducted to generate new scientific insights in atmospheric and related sciences per year	Research and innovation		53	36	38	30	35	40	40

Entity overview

The South African Weather Service was established in terms of the South African Weather Service Act (2001). Its core mandate is to provide 2 distinct services: the public good service, funded by government for fulfilling government's international obligations under the conventions of the World Meteorological Organisation and the International Civil Aviation Organisation; and commercial services, where the user-pay principle applies. Key activities include maintaining, extending and improving the quality of meteorological services; providing risk management information; and collecting meteorological data over South Africa and the surrounding southern oceans.

Over the medium term, the entity will focus on offering prompt and precise impact-based early warnings or alerts, including climate-response programmes for inclement weather; offering cutting-edge meteorological and related products and services through the creation and application of weather-smart products and services; and providing alerts and advisory services to protect people and property from extreme weather. These measures include selling goods to determine air quality, regulating aviation industry tariffs and providing lightning data.

Expenditure is expected to increase at an average annual rate of 4.4 per cent, from R633.3 million in 2025/26 to R721.3 million in 2028/29. The weather service expects to derive 66.7 per cent (R1.4 billion) of its revenue over the medium term through transfers from the department and the remainder through commercial activities and services. Revenue is expected to increase in line with spending.

Programmes/Objectives/Activities

Table 32.44 South African Weather Service expenditure trends and estimates by programme/objective/activity

Table 2.1: Research, innovation, weather services expenditure trends and estimates by programme/object/activity											
					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	149.0	206.5	205.6	180.1	6.5%	32.7%	252.3	236.9	240.7	10.2%	34.0%
Weather and climate services	73.3	69.7	86.1	117.0	16.9%	15.3%	109.3	115.4	124.0	1.9%	16.2%
Research and innovation	27.8	30.9	33.3	36.0	9.0%	5.7%	37.4	39.8	26.0	-10.3%	4.8%
Infrastructure and information systems	254.1	232.4	262.7	300.2	5.7%	46.3%	312.4	321.1	330.6	3.3%	44.9%
Total	504.3	539.5	587.7	633.3	7.9%	100.0%	711.4	713.2	721.3	4.4%	100.0%

Statements of financial performance, cash flow and financial position

Table 32.45 South African Weather Service statements of financial performance, cash flow and financial position

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	156.5	187.7	225.2	246.8	16.4%	34.1%	224.7	238.5	252.4	0.7%	33.3%
Sale of goods and services other than capital assets	134.9	159.0	178.5	197.6	13.6%	28.0%	189.1	200.7	212.2	2.4%	28.1%
Other non-tax revenue	21.6	28.7	46.8	49.2	31.6%	6.1%	35.6	37.8	40.1	-6.6%	5.3%
Transfers received	387.7	386.7	413.1	386.4	-0.1%	65.9%	486.7	474.7	468.9	6.7%	66.7%
Total revenue	544.2	574.5	638.4	633.3	5.2%	100.0%	711.4	713.2	721.3	4.4%	100.0%
Expenses											
Current expenses	504.3	539.5	587.7	633.3	7.9%	100.0%	711.4	713.2	721.3	4.4%	100.0%
Compensation of employees	286.5	300.1	301.6	345.5	6.4%	54.5%	369.7	393.9	418.1	6.6%	55.1%
Goods and services	185.3	203.9	251.1	258.8	11.8%	39.7%	289.4	263.5	244.0	-1.9%	37.1%
Depreciation	32.4	35.5	35.1	29.0	-3.7%	5.8%	52.3	55.7	59.2	26.9%	7.8%
Interest, dividends and rent on land	—	—	0.0	—	—	—	—	—	—	—	—
Total expenses	504.3	539.5	587.7	633.3	7.9%	100.0%	711.4	713.2	721.3	4.4%	100.0%
Surplus/(Deficit)	39.9	34.9	50.6	—	-100.0%		—	—	—	—	
Cash flow statement											
Cash flow from operating activities	103.4	125.4	159.5	29.0	-34.6%	100.0%	52.3	53.9	72.3	35.7%	100.0%
Receipts											
Non-tax receipts	140.0	171.1	193.5	217.6	15.8%	28.8%	195.0	206.9	218.7	0.2%	29.0%
Sales of goods and services other than capital assets	134.9	157.2	178.6	197.6	13.6%	26.7%	189.1	200.7	212.2	2.4%	28.1%
Other sales	26.0	28.0	29.4	30.6	5.5%	4.6%	32.1	33.7	35.2	4.8%	4.7%
Other tax receipts	5.2	13.9	15.0	20.0	57.1%	2.2%	5.8	6.2	6.5	-31.2%	0.9%
Transfers received	386.3	441.2	518.2	390.9	0.4%	69.3%	485.5	473.5	467.7	6.2%	66.6%
Financial transactions in assets and liabilities	17.9	—	—	29.2	17.8%	1.9%	29.7	31.6	33.0	4.2%	4.4%
Total receipts	544.2	612.3	711.7	637.8	5.4%	100.0%	710.2	712.0	719.4	4.1%	100.0%
Payment											
Current payments	440.8	486.9	552.2	608.8	11.4%	100.0%	657.9	658.1	647.1	2.1%	100.0%
Compensation of employees	286.5	299.7	301.1	345.5	6.4%	59.0%	369.7	393.9	400.0	5.0%	59.3%
Goods and services	154.3	187.3	251.2	263.3	19.5%	41.0%	288.2	264.2	247.0	-2.1%	40.7%
Total payments	440.8	486.9	552.2	608.8	11.4%	100.0%	657.9	658.1	647.1	2.1%	100.0%
Net cash flow from investing activities	(37.9)	(39.0)	(67.3)	(74.0)	25.0%	100.0%	(78.2)	(82.4)	(85.1)	4.7%	100.0%
Acquisition of property, plant, equipment and intangible assets	(37.6)	(37.6)	(65.9)	(67.4)	21.6%	95.6%	(71.0)	(74.8)	(77.1)	4.6%	90.7%
Acquisition of software and other intangible assets	(0.8)	(1.4)	(1.5)	(6.6)	102.4%	4.7%	(7.2)	(7.6)	(7.9)	6.2%	9.3%
Proceeds from the sale of property, plant, equipment and intangible assets	0.5	0.1	0.2	—	-100.0%	-0.3%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	65.5	86.4	92.2	(45.1)	-188.3%	100.0%	(25.9)	(28.5)	(12.8)	-34.3%	100.0%
Statement of financial position											
Carrying value of assets of which:	370.9	359.1	391.1	585.0	16.4%	65.5%	573.0	592.0	611.4	1.5%	90.7%
Acquisition of assets	(37.6)	(37.6)	(65.9)	(67.4)	21.6%	100.0%	(71.0)	(74.8)	(77.1)	4.6%	100.0%
Inventory	13.4	18.8	12.0	3.0	-39.3%	1.8%	5.0	7.0	7.0	32.6%	1.0%
Receivables and prepayments	32.5	37.8	49.6	25.0	-8.4%	5.6%	21.0	23.0	23.0	-2.7%	3.4%
Cash and cash equivalents	135.5	221.9	314.1	36.0	-35.7%	27.2%	28.0	32.0	36.0	—	4.9%
Total assets	552.2	637.6	766.9	649.0	5.5%	100.0%	627.0	654.0	677.4	1.4%	100.0%
Accumulated surplus/(deficit)	384.0	421.7	472.3	586.0	15.1%	71.5%	557.0	579.0	599.0	0.7%	88.6%
Capital and reserves	49.3	49.5	50.1	—	-100.0%	5.7%	—	—	—	—	—
Capital reserve fund	78.4	118.9	192.8	3.0	-66.3%	15.1%	—	1.1	1.4	-21.6%	0.1%
Deferred income	0.5	0.3	0.1	—	-100.0%	—	—	—	—	—	—
Trade and other payables	26.9	34.1	37.6	25.0	-2.5%	4.7%	32.2	39.0	39.0	16.0%	5.6%
Provisions	13.2	13.1	13.9	35.0	38.5%	2.9%	37.8	34.9	38.0	2.8%	5.7%
Total equity and liabilities	552.2	637.6	766.9	649.0	5.5%	100.0%	627.0	654.0	677.4	1.4%	100.0%

Personnel information

Table 32.46 South African Weather Service personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate									2025/26 - 2028/29			2026/27 - 2028/29
		2024/25			2025/26			2026/27			2027/28			2028/29						
South African Weather Service			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	475	475	475	301.6	0.6	475	345.5	0.7	475	369.7	0.8	475	393.9	0.8	475	418.1	0.9	–	100.0%	
1 – 6	49	49	49	8.6	0.2	49	8.4	0.2	49	8.8	0.2	49	9.3	0.2	49	9.9	0.2	–	10.3%	
7 – 10	354	354	354	35.5	0.1	354	34.4	0.1	354	36.0	0.1	354	38.4	0.1	354	40.7	0.1	–	74.5%	
11 – 12	58	58	58	16.7	0.3	58	16.2	0.3	58	17.0	0.3	58	18.1	0.3	58	19.2	0.3	–	12.2%	
13 – 16	14	14	14	240.8	17.2	14	286.5	20.5	14	308.0	22.0	14	328.1	23.4	14	348.3	24.9	–	2.9%	

1. Rand million.

Human Settlements

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	545.2	5.5	1.4	552.1	569.1	585.0
Integrated Human Settlements Planning and Development	231.1	17 613.8	0.3	17 845.2	17 220.2	16 976.3
Informal Settlements	302.8	6 342.4	351.8	6 996.9	7 752.1	7 958.7
Rental and Social Housing	42.5	938.6	0.1	981.2	1 018.2	1 050.5
Affordable Housing	107.8	488.7	0.2	596.7	620.8	641.6
Total expenditure estimates	1 229.5	25 388.9	353.8	26 972.2	27 180.4	27 212.1

Executive authority Minister of Human Settlements
Accounting officer Director-General of Human Settlements
Website www.dhs.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

Facilitate the creation of sustainable human settlements and improvement to household quality of life.

Mandate

In terms of section 26 of the Constitution and section 3 of the Housing Act (1997), the Department of Human Settlements is mandated to establish and facilitate a sustainable national housing development process in collaboration with provinces and municipalities. In fulfilling its mandate, the department determines national policy, norms and standards for the development of housing and human settlements; prescribes national housing delivery goals; oversees provincial and municipal performance outcomes against national targets; and funds, supports and builds capacity in provinces and municipalities in the implementation of human settlements projects.

Selected performance indicators

Table 33.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of fully subsidised houses delivered per year	Integrated Human Settlements Planning and Development	Reduced poverty and improved livelihoods	33 892	35 011	35 457	28 776	62 215	52 093	46 264
Number of title deeds registered for new (post-2014) developments per year	Integrated Human Settlements Planning and Development		6 412	6 955	16 971	23 015	17 027	14 256	12 661
Number of informal settlements upgraded to phase 3 per year	Informal Settlements		21	20	12	51	965	993	1 016
Number of serviced sites delivered per year	Informal Settlements		25 322	21 952	45 788	36 141	83 021	69 514	61 736
Number of affordable rental units delivered per year	Rental and Social Housing		3 182	3 066	1 364	3 000	2 200	2 600	2 500
Number of finance-linked individual subsidy programme subsidies allocated to approved beneficiaries per year	Affordable Housing		5 811	6 761	593	10 230	30 777	32 005	32 999

Expenditure overview

The department's ongoing mission is to create liveable and integrated communities, and expand access to human settlement opportunities. To this end, over the MTEF period, it will focus on developing integrated human settlements, mainly through providing housing subsidies and funding bulk infrastructure projects; providing serviced sites and upgrading informal settlements; increasing access to housing and improving security of tenure; and providing emergency housing in response to disasters.

Funding for these measures is provided mainly through the *human settlements development grant*, the *urban settlements development grant*, the *informal settlements upgrading partnership grant: provinces* and the *informal settlements upgrading partnership grant: municipalities*. However, to improve effectiveness and address blockages to delivery, the department plans to review some of its delivery instruments over the period ahead, including the *human settlements development grant* and *urban settlements development grant* to analyse and reconfigure how priorities are articulated. Similarly, over the medium term, the department will monitor the financial and non-financial achievement of its public entities against their annual performance plan targets on a quarterly basis; design and implement an in-depth evaluation study of the human settlements programme, which encompasses all the department's policies and instruments; and develop financial interventions to improve the delivery of affordable rental housing.

The delivery mandate is predominantly funded through transfers and subsidies to provinces, municipalities and entities, accounting for an estimated 94 per cent (R76.9 billion) of the department's budget over the MTEF period. Total expenditure is set to decrease at an average annual rate of 8 per cent, from R34.9 billion in 2025/26 to R27.2 billion in 2028/2029, mainly driven by a decrease in transfers and subsidies to the *urban settlements development grant*, which funds bulk infrastructure in metropolitan municipalities, amounting to R19.5 billion over the next 3 years. As part of the reforms to improve the infrastructure investment, maintenance and management of trading services, these funds are redirected to the *urban development financing grant* in National Treasury.

Developing integrated human settlements

The department expects to deliver 160 572 fully subsidised houses over the period ahead. The targeted housing projects are funded through provincial allocations to the *human settlements development grant* (made through the *Integrated Human Settlements Planning and Development* programme) amounting to R41.4 billion over the medium term. The *urban settlements development grant* is allocated R9.1 billion over the same period to fund the associated bulk infrastructure projects in metropolitan municipalities.

To enable the delivery of a targeted 43 944 title deeds over the period ahead by strengthening provinces' capacity to register title deeds efficiently and address any bottlenecks that may arise, R121.4 million over the medium term is set aside in the *Integrated Human Settlements Planning and Development* programme, to be spent through the title deeds support programme. Spending in the programme is expected to decrease at an average annual rate of 10.8 per cent due to the shifting of funds from the *urban settlements development grant* to the *urban development financing grant* in National Treasury.

Providing serviced sites and upgrading informal settlements

Over the medium term, the department aims to develop 214 271 stands with municipal bulk infrastructure for housing projects, and upgrade 2 974 informal settlements with permanent bulk infrastructure in water, sewage disposal, access roads, stormwater drainage and electricity. This is funded through the *informal settlements upgrading partnership grant* in the *Informal Settlements* programme, with separate allocations for provinces and municipalities. Allocations to the grant for municipalities amount to an estimated R14.8 billion over the period ahead, increasing at an average annual rate of 3.7 per cent, from R4.7 billion in 2025/26 to R5.3 billion in 2028/29. However, allocations to the grant for provinces decrease at an average annual rate of 10.4 per cent, from R2.8 billion in 2025/26 to R2 billion in 2028/29, due to Cabinet-approved reductions announced in the 2024 Budget. To mitigate the impact of the reductions, R3 billion over the MTEF period will be transferred from the *human settlements development grant* to the *informal settlements upgrading partnership grant: provinces* to enable provinces to achieve their targets for the upgrading of informal settlements. The *informal settlements*

upgrading partnership grant is allocated an estimated R21.2 billion over the MTEF period through the *Informal Settlements* programme.

Increasing access to housing and improving security of tenure

Affordable housing finance is a crucial lever in enabling access to housing for those who are ineligible for fully subsidised housing but do not earn enough to qualify for home loans in the formal mortgage market. To support this segment, the first home finance policy, which is funded through the finance-linked individual subsidy programme's allocation and transferred from the *Affordable Housing* programme to the National Housing Finance Corporation to implement, aims to approve 95 781 subsidies over the period ahead. The policy subsidises applicants' mortgage and other financing costs, and augments savings for home purchases and self-build projects. Of this target, over the period ahead, the corporation aims to approve 10 568 subsidy applications and disburse 8 454 subsidies, with provinces expected to approve and disburse funds for the remaining 85 213 subsidies from their *human settlements development grant* allocations. R1.4 billion over the next 3 years is allocated to the corporation through the programme. Spending in the programme is expected to increase at an average annual rate of 4.7 per cent, from R560 million in 2025/26 to R641.6 million in 2028/29.

To provide affordable rental housing options for low-income and middle-income households, the department plans to deliver 7 300 affordable rental units over the next 3 years. The Social Housing Regulatory Authority delivers affordable rentals and funds the capital costs of the units implemented by social housing institutions and other delivery agents regulated by the entity. Spending for this is through the authority's consolidated capital grant, which has an allocation of R2.6 billion over the medium term. The grant is funded through the *Rental and Social Housing* programme, in which expenditure is expected to increase at an average annual rate of 3.8 per cent, from R939.3 million in 2025/26 to R1.1 billion in 2028/29.

Providing emergency housing

The department implements rapid response after disasters such as floods and fires on behalf of provinces and municipalities. This includes inspecting and providing new building materials to repair damaged homes, relocating and providing temporary emergency accommodation immediately after disasters, and constructing temporary residential units after disasters occur. The Emergency Housing Fund is allocated R1.7 billion over the medium term, through the *Informal Settlements* programme, for these activities.

Expenditure trends and estimates

Table 33.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Integrated Human Settlements Planning and Development											
3. Informal Settlements											
4. Rental and Social Housing											
5. Affordable Housing											
Programme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	482.5	463.5	462.3	581.8	6.4%	1.5%	552.1	569.1	585.0	0.2%	2.1%
Programme 2	21 971.6	21 291.7	22 725.8	23 883.8	2.8%	68.2%	17 845.2	17 220.2	16 976.3	-10.8%	63.6%
Programme 3	8 914.7	8 013.5	8 275.9	8 950.8	0.1%	25.9%	7 487.8	7 752.1	7 958.7	-3.8%	28.3%
Programme 4	906.9	911.6	878.0	939.3	1.2%	2.8%	981.2	1 018.2	1 050.5	3.8%	3.7%
Programme 5	581.9	546.6	507.6	559.7	-1.3%	1.7%	596.7	620.8	641.6	4.7%	2.3%
Subtotal	32 857.5	31 226.9	32 849.6	34 915.3	2.0%	100.0%	27 463.0	27 180.4	27 212.1	-8.0%	100.0%
Total	32 857.5	31 226.9	32 849.6	34 915.3	2.0%	100.0%	27 463.0	27 180.4	27 212.1	-8.0%	100.0%
Change to 2025 Budget estimate				–			(5 854.7)	(6 707.7)	(7 915.2)		

Table 33.2 Vote expenditure trends by programme and economic classification¹ (continued)

Economic classification					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	707.4	837.0	831.4	1 214.1	19.7%	2.7%	1 229.5	1 277.5	1 316.3	2.7%	4.7%
Compensation of employees	370.8	389.8	383.4	456.3	7.2%	1.2%	477.2	498.8	514.3	4.1%	1.8%
Goods and services ¹	336.6	447.2	448.1	757.8	31.1%	1.5%	752.2	778.7	802.0	1.9%	2.9%
of which:											
Computer services	50.8	55.6	52.5	105.4	27.6%	0.2%	132.3	130.1	136.0	8.9%	0.5%
Consultants: Business and advisory services	28.8	29.2	30.5	162.1	77.8%	0.2%	166.4	179.3	186.2	4.7%	0.6%
Inventory: Materials and supplies	—	59.4	119.0	82.0	0.0%	0.2%	83.6	85.1	85.9	1.6%	0.3%
Operating leases	45.5	36.4	27.8	45.9	0.3%	0.1%	39.5	41.7	40.2	-4.4%	0.1%
Property payments	14.3	12.2	20.3	79.9	77.4%	0.1%	82.2	82.8	82.9	1.2%	0.3%
Travel and subsistence	63.1	61.6	75.5	103.1	17.8%	0.2%	116.1	121.2	125.7	6.8%	0.4%
Interest and rent on land	0.0	—	—	—	-100.0%	0.0%	—	—	—	0.0%	0.0%
Transfers and subsidies ¹	32 141.7	30 364.3	31 699.4	32 528.0	0.4%	96.1%	25 879.7	25 530.6	25 511.9	-7.8%	94.0%
Provinces and municipalities	30 480.7	28 736.0	30 126.7	30 886.3	0.4%	91.2%	24 170.3	23 759.5	23 684.9	-8.5%	87.5%
Departmental agencies and accounts	1 652.5	1 615.8	1 540.6	1 608.5	-0.9%	4.9%	1 673.2	1 739.9	1 794.0	3.7%	6.4%
Foreign governments and international organisations	4.1	3.9	22.2	24.5	81.2%	0.0%	24.6	24.7	26.3	2.4%	0.1%
Households	4.4	8.6	9.9	8.7	25.6%	0.0%	11.7	6.5	6.7	-8.6%	0.0%
Payments for capital assets	8.2	25.3	318.6	1 173.0	423.3%	1.2%	353.8	372.4	383.9	-31.1%	1.4%
Buildings and other fixed structures	—	17.4	308.4	1 160.9	0.0%	1.1%	351.6	370.1	381.6	-31.0%	1.3%
Machinery and equipment	8.2	7.9	10.2	12.1	13.8%	0.0%	2.2	2.3	2.3	-42.2%	0.0%
Payments for financial assets	0.2	0.3	0.1	0.1	-10.0%	0.0%	—	—	—	-100.0%	0.0%
Total	32 857.5	31 226.9	32 849.6	34 915.3	2.0%	100.0%	27 463.0	27 180.4	27 212.1	-8.0%	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 33.3 Vote transfers and subsidies trends and estimates

				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome							Medium-term expenditure estimate				
R thousand	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	1 677	3 286	5 434	653	-27.0%	—	5 492	—	—	-100.0%	0.0%
Employees social benefit	1 677	3 006	3 110	653	-27.0%	—	—	—	—	-100.0%	—
Transfers to households	—	280	2 324	—	—	—	—	—	—	—	—
Early retirement and voluntary exit programmes	—	—	—	—	—	—	5 492	—	—	—	0.0%
Other transfers to households											
Current	2 725	5 345	4 508	8 076	43.6%	—	6 218	6 466	6 667	-6.2%	0.0%
Transfers to households	514	—	106	2 100	59.9%	—	—	—	—	-100.0%	—
Bursaries for non-employees	2 211	5 345	4 302	5 976	39.3%	—	6 218	6 466	6 667	3.7%	0.0%
Donation (Cap Build)	—	—	100	—	—	—	—	—	—	—	—
Provinces and municipalities											
Municipal bank accounts											
Capital	11 677 797	11 655 358	13 220 318	13 967 439	6.1%	39.9%	8 496 381	7 970 541	7 403 978	-19.1%	31.2%
Urban settlements development grant	7 352 273	7 596 178	8 705 124	9 249 964	8.0%	26.0%	4 079 065	2 866 543	2 141 352	-38.6%	11.9%
Municipal emergency housing grant	52 888	—	—	—	-100.0%	—	—	—	—	—	—
Informal settlements upgrading partnership grant: Municipalities	4 272 636	4 059 180	4 515 194	4 717 475	3.4%	13.9%	4 417 316	5 103 998	5 262 626	3.7%	19.3%
Provincial revenue funds											
Capital	18 802 938	17 080 689	16 906 419	16 918 840	-3.5%	55.0%	15 183 056	15 788 958	16 280 894	-1.3%	61.8%
Human settlements development grant	14 255 610	13 254 681	13 655 425	14 149 080	-0.2%	43.6%	13 258 003	13 826 990	14 288 801	0.3%	54.1%
Provincial emergency housing grant	426 241	—	—	—	-100.0%	0.3%	—	—	—	—	—
Informal settlements upgrading partnership grant: Provinces	4 121 087	3 826 008	3 250 994	2 769 760	-12.4%	11.0%	1 925 053	1 961 968	1 992 093	-10.4%	7.7%

Table 33.3 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 (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R thousand											
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	861 343	814 795	777 510	811 823	-2.0%	2.6%	844 445	878 144	905 436	3.7%	3.4%
Housing Development Agency	242 716	243 649	254 591	265 997	3.1%	0.8%	276 747	287 791	296 736	3.7%	1.1%
Community Schemes Ombud Service	24 817	–	–	–	-100.0%	–	–	–	–	–	–
Social Housing Regulatory Authority: Operations	72 738	73 073	76 355	79 776	3.1%	0.2%	83 000	86 313	88 995	3.7%	0.3%
Social Housing Regulatory Authority: Institutional investment grant	23 534	23 623	24 684	25 790	3.1%	0.1%	26 833	27 904	28 771	3.7%	0.1%
National Housing Finance Corporation: Finance-linked individual subsidy programme: Operations	19 510	19 585	20 465	21 382	3.1%	0.1%	22 247	23 134	23 853	3.7%	0.1%
National Housing Finance Corporation: Finance-linked individual subsidy programme	478 028	454 865	401 415	418 878	-4.3%	1.4%	435 618	453 002	467 081	3.7%	1.8%
Capital	791 144	800 958	763 051	796 716	0.2%	2.5%	828 726	861 798	888 582	3.7%	3.4%
Social Housing Regulatory Authority: Consolidated capital grant	791 144	800 958	763 051	796 716	0.2%	2.5%	828 726	861 798	888 582	3.7%	3.4%
Foreign governments and international organisations											
Current	4 120	3 877	22 190	24 498	81.2%	–	24 576	24 662	26 326	2.4%	0.1%
Habitat Foundation	3 192	3 090	21 275	23 479	94.5%	–	23 514	23 557	25 187	2.4%	0.1%
Cities Alliance	928	787	915	1 019	3.2%	–	1 062	1 105	1 139	3.8%	0.0%
Total	32 141 744	30 364 308	31 699 430	32 528 045	0.4%	100.0%	25 388 894	25 530 569	25 511 883	-7.8%	100.0%

Personnel information

Table 33.4 Vote personnel numbers and cost by salary level and programme¹

Table 554: Vote personnel numbers and cost by salary level and programme																			
Programmes																			
1. Administration																			
2. Integrated Human Settlements Planning and Development																			
3. Informal Settlements																			
4. Rental and Social Housing																			
5. Affordable Housing																			
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Human Settlements																			
Salary level	528	–	564	383.4	0.7	576	456.3	0.8	574	477.2	0.8	571	498.8	0.9	562	514.3	0.9	–0.8%	100.0%
1 – 6	113	–	127	36.6	0.3	119	43.3	0.4	119	45.5	0.4	119	48.0	0.4	119	50.6	0.4	–	20.9%
7 – 10	192	–	196	113.8	0.6	207	139.0	0.7	206	145.4	0.7	205	152.5	0.7	202	158.3	0.8	–0.8%	35.9%
11 – 12	109	–	118	103.6	0.9	119	127.6	1.1	118	132.7	1.1	117	138.8	1.2	112	139.9	1.2	–2.0%	20.3%
13 – 16	75	–	90	122.8	1.4	92	137.8	1.5	92	144.8	1.6	91	150.5	1.7	90	156.2	1.7	–0.9%	16.0%
Other	39	–	33	6.7	0.2	39	8.7	0.2	39	8.8	0.2	39	9.0	0.2	39	9.3	0.2	–	6.9%
Programme	528	–	564	383.4	0.7	576	456.3	0.8	574	477.2	0.8	571	498.8	0.9	562	514.3	0.9	–0.8%	100.0%
Programme 1	356	–	375	223.4	0.6	364	253.3	0.7	363	265.2	0.7	361	276.4	0.8	354	282.0	0.8	–1.0%	63.1%
Programme 2	70	–	81	67.9	0.8	81	77.9	1.0	80	80.4	1.0	79	83.7	1.1	78	86.8	1.1	–1.3%	13.9%
Programme 3	37	–	41	35.4	0.9	46	43.3	0.9	46	45.5	1.0	46	47.9	1.0	46	50.6	1.1	–	8.1%
Programme 4	10	–	11	10.6	1.0	14	14.7	1.0	14	15.4	1.1	14	16.2	1.2	14	17.1	1.2	–	2.5%
Programme 5	55	–	56	46.1	0.8	71	67.3	0.9	71	70.7	1.0	71	74.5	1.0	70	77.8	1.1	–0.5%	12.4%

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

2. Rand million.

Departmental receipts

Table 33.5 Departmental receipts by economic classification

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
	2022/23	2023/24	2024/25					2026/27	2027/28	2028/29		
R thousand	2022/23	2023/24	2024/25	2025/26		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	1 842	1 859	1 694	616	518	-34.5%	100.0%	438	454	457	-4.1%	100.0%
Sales of goods and services produced by department	211	215	203	221	87	-25.6%	12.1%	241	245	247	41.6%	54.3%
Sales by market establishments	55	54	53	55	27	-21.1%	3.2%	73	74	75	40.6%	16.5%
of which:							—					—
Parking	55	54	53	55	27	-21.1%	3.2%	73	74	75	40.6%	16.5%
Administrative fees	156	161	150	165	60	-27.3%	8.9%	167	169	170	41.5%	37.5%
of which:							—					—
Commission on insurance	156	161	150	165	60	-27.3%	8.9%	167	169	170	41.5%	37.5%
Other sales	—	—	—	1	—	—	—	1	2	2	—	0.4%
of which:							—					—
Replacement of security cards	—	—	—	1	—	—	—	1	2	2	—	0.4%
Sales of scrap, waste, arms and other used current goods	4	21	71	5	12	44.2%	1.8%	27	29	30	35.7%	6.4%
of which:							—					—
Wastepaper	4	21	71	5	12	44.2%	1.8%	27	29	30	35.7%	6.4%
Interest, dividends and rent on land	210	842	383	35	64	-32.7%	25.4%	170	180	180	41.2%	39.3%
Interest	210	842	383	35	64	-32.7%	25.4%	170	180	180	41.2%	39.3%
Sales of capital assets	633	—	—	—	—	-100.0%	10.7%	—	—	—	—	—
Transactions in financial assets and liabilities	784	781	1 037	355	355	-23.2%	50.0%	—	—	—	-100.0%	—
Total	1 842	1 859	1 694	616	518	-34.5%	100.0%	438	454	457	-4.1%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 33.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Ministry	65.2	57.8	60.7	60.9	-2.2%	12.3%	59.9	62.9	65.6	2.5%	11.0%
Departmental Management	75.6	66.0	55.4	87.3	4.9%	14.3%	89.3	91.9	94.5	2.7%	16.2%
Corporate Services	233.7	238.2	248.8	299.0	8.6%	51.2%	266.3	275.1	284.7	-1.6%	48.4%
Property Management	53.2	41.4	38.3	58.4	3.2%	9.6%	52.6	55.5	54.6	-2.3%	9.5%
Financial Management	54.9	60.2	59.1	76.2	11.6%	12.6%	84.0	83.6	85.7	4.0%	14.8%
Total	482.5	463.5	462.3	581.8	6.4%	100.0%	552.1	569.1	585.0	0.2%	100.0%
Change to 2025 Budget estimate				—			(7.4)	(16.3)	(26.6)		

Table 33.6 Administration expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification					Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome												
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	
Current payments	474.4	455.0	450.1	573.7	6.5%	98.1%	545.2	567.6	583.5	0.6%	99.4%	
Compensation of employees	221.9	231.5	223.4	258.8	5.3%	47.0%	265.2	276.4	282.0	2.9%	48.3%	
Goods and services	252.5	223.5	226.8	314.9	7.6%	51.1%	280.0	291.2	301.4	-1.4%	51.1%	
of which:						—					—	
Advertising	4.9	11.7	37.9	56.0	124.6%	5.6%	14.8	15.5	16.2	-33.8%	2.7%	
Computer services	35.1	30.0	25.8	49.5	12.1%	7.1%	52.2	51.4	53.7	2.8%	9.2%	
Consultants: Business and advisory services	6.1	9.6	14.8	23.2	56.1%	2.7%	22.6	24.7	25.8	3.6%	4.3%	
Operating leases	45.0	35.9	27.3	44.9	-0.1%	7.7%	38.5	40.8	39.1	-4.5%	6.9%	
Property payments	14.3	12.2	16.6	19.9	11.6%	3.2%	20.5	21.4	22.4	4.1%	3.8%	
Travel and subsistence	45.4	41.1	33.2	36.8	-6.7%	7.9%	43.9	46.0	48.1	9.3%	8.1%	
Interest and rent on land	0.0	—	—	—	-100.0%	0.0%	—	—	—	—	—	
Transfers and subsidies	1.3	2.2	5.1	0.2	-48.2%	0.4%	5.5	—	—	-100.0%	0.3%	
Households	1.3	2.2	5.1	0.2	-48.2%	0.4%	5.5	—	—	-100.0%	0.3%	
Payments for capital assets	6.7	6.3	7.0	7.9	5.6%	1.4%	1.4	1.5	1.6	-41.6%	0.3%	
Machinery and equipment	6.7	6.3	7.0	7.9	5.6%	1.4%	1.4	1.5	1.6	-41.6%	0.3%	
Payments for financial assets	0.1	0.1	0.1	0.1	-19.1%	0.0%	—	—	—	-100.0%	—	
Total	482.5	463.5	462.3	581.8	6.4%	100.0%	552.1	569.1	585.0	0.2%	100.0%	
Proportion of total programme expenditure to vote expenditure	1.5%	1.5%	1.4%	1.7%	—	—	2.0%	2.1%	2.1%	—	—	
Details of transfers and subsidies												
Households												
Social benefits												
Current	0.8	2.2	5.0	0.2	-39.2%	0.4%	5.5	—	—	-100.0%	0.3%	
Employees social benefit	0.8	2.2	2.7	0.2	-39.2%	0.3%	—	—	—	-100.0%	—	
Transfers to households	—	—	2.3	—	—	0.1%	—	—	—	—	—	
Early retirement and voluntary exit programmes	—	—	—	—	—	—	5.5	—	—	—	0.3%	
Other transfers to households												
Current	0.5	—	0.1	—	-100.0%	—	—	—	—	—	—	
Transfers to households	0.5	—	0.1	—	-100.0%	—	—	—	—	—	—	

Personnel information

Table 33.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)					
Number of funded posts	Number of posts additional to the establishment																				
		Actual			Revised estimate			Medium-term expenditure estimate													
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29				
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost							
Administration			356	–	375	223.4	0.6	364	253.3	0.7	363	265.2	0.7	361	276.4	0.8	354	282.0	0.8	-1.0%	100.0%
Salary level	356	–	375	223.4	0.6	364	253.3	0.7	363	265.2	0.7	361	276.4	0.8	354	282.0	0.8	-1.0%	100.0%		
1 – 6	104	–	111	33.9	0.3	103	36.7	0.4	103	38.6	0.4	103	40.7	0.4	103	43.0	0.4	–	28.7%		
7 – 10	117	–	120	72.6	0.6	117	77.3	0.7	116	80.5	0.7	115	84.1	0.7	113	87.0	0.8	-1.1%	31.9%		
11 – 12	54	–	61	53.3	0.9	58	59.6	1.0	58	62.7	1.1	58	66.1	1.1	54	64.7	1.2	-2.4%	15.8%		
13 – 16	42	–	50	56.9	1.1	47	71.0	1.5	47	74.6	1.6	46	76.5	1.7	45	78.1	1.8	-1.7%	12.8%		
Other	39	–	33	6.7	0.2	39	8.7	0.2	39	8.8	0.2	39	9.0	0.2	39	9.3	0.2	–	10.9%		

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

2. Rand million.

Programme 2: Integrated Human Settlements Planning and Development

Programme purpose

Manage the development of policy, planning and research in the creation of sustainable and integrated human settlements, oversee the delivery of the integrated residential development programme, and coordinate intergovernmental partnerships with stakeholders.

Objectives

- Accelerate the development and delivery of spatially integrated housing and human settlements by:
 - transferring and monitoring the disbursement of the *human settlements development grant* to provinces and the *urban settlements development grant* to metropolitan municipalities in terms of the annual Division of Revenue Act
 - undertaking research and developing housing and human settlements policies and programmes as and when required.
- Promote the coordination of planning and strengthen intergovernmental cooperation across and within the different spheres of government on an ongoing basis by:
 - providing support to provinces and municipalities in the development of integrated implementation plans
 - facilitating intergovernmental forums and stakeholder partnerships.

Subprogrammes

- Management for Integrated Human Settlements Planning and Development* provides strategic leadership to the programme.
- Macro Sector Planning* manages the development and evaluation of macro strategy and planning frameworks for human settlements.
- Macro Policy and Research* undertakes research and develops policy that promotes spatial transformation and integration.
- Monitoring and Evaluation* monitors and reports on housing and human settlements programmes and projects in terms of the national housing code.
- Public Entity Oversight* provides regulatory, strategic and governance oversight of various public entities. This subprogramme also oversees compliance with and performance against legislated mandates and responsibilities.
- Grant Management* manages and transfers conditional grants to provinces and municipalities for the implementation of housing and human settlements programmes.
- Capacity Building and Sector Support* improves intergovernmental coordination and provides sector-specific technical capacity to provinces and municipalities.

Expenditure trends and estimates

Table 33.8 Integrated Human Settlements Planning and Development expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Management for Integrated Human Settlements Planning and Development	0.9	3.0	3.5	4.3	67.5%	0.0%	4.5	4.7	4.9	4.6%	0.0%
Macro Sector Planning	12.6	17.0	15.6	20.2	17.1%	0.1%	28.5	27.6	29.9	13.9%	0.2%
Macro Policy and Research	35.1	48.7	40.3	64.0	22.1%	0.2%	58.6	60.6	63.4	-0.3%	0.4%
Monitoring and Evaluation	37.4	49.2	51.1	92.7	35.3%	0.3%	100.9	105.5	109.3	5.6%	0.6%
Public Entity Oversight	267.5	243.6	254.6	266.0	-0.2%	1.1%	276.7	287.8	296.7	3.7%	1.7%
Grant Management	21 607.9	20 850.9	22 360.5	23 399.0	2.7%	98.2%	17 337.1	16 693.5	16 430.2	-11.1%	97.0%
Capacity Building and Sector Support	10.0	79.3	0.1	37.5	55.2%	0.1%	39.0	40.6	41.8	3.7%	0.2%
Total	21 971.6	21 291.7	22 725.8	23 883.8	2.8%	100.0%	17 845.2	17 220.2	16 976.3	-10.8%	100.0%
Change to 2025 Budget estimate				–			(6 785.0)	(7 588.6)	(8 664.2)		

Table 33.8 Integrated Human Settlements Planning and Development expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	95.1	196.1	109.2	216.2	31.5%	0.7%	231.1	238.7	249.1	4.8%	1.4%
Compensation of employees	57.4	65.2	67.9	75.6	9.6%	0.3%	80.4	83.7	86.8	4.7%	0.5%
Goods and services	37.7	130.9	41.3	140.6	55.1%	0.4%	150.7	154.9	162.3	4.9%	0.9%
of which:											
Minor assets	0.0	0.0	0.0	0.9	203.8%	0.0%	1.8	1.9	1.9	29.5%	0.0%
Communication	1.7	1.6	1.4	1.8	2.6%	0.0%	1.8	1.9	2.0	2.8%	0.0%
Computer services	15.6	25.6	26.7	55.9	52.9%	0.1%	72.1	72.9	76.2	10.9%	0.4%
Consultants: Business and advisory services	7.4	14.7	5.9	56.4	97.0%	0.1%	56.3	58.7	61.8	3.1%	0.3%
Travel and subsistence	5.4	6.2	4.9	11.8	29.3%	0.0%	13.0	13.6	14.2	6.4%	0.1%
Venues and facilities	2.8	0.6	0.8	3.2	4.5%	0.0%	1.8	1.9	1.9	-15.3%	0.0%
Transfers and subsidies	21 875.8	21 094.8	22 615.3	23 665.4	2.7%	99.3%	17 613.8	16 981.3	16 726.9	-10.9%	98.6%
Provinces and municipalities	21 607.9	20 850.9	22 360.5	23 399.0	2.7%	98.2%	17 337.1	16 693.5	16 430.2	-11.1%	97.0%
Departmental agencies and accounts	267.5	243.6	254.6	266.0	-0.2%	1.1%	276.7	287.8	296.7	3.7%	1.7%
Households	0.4	0.3	0.2	0.4	0.6%	0.0%	—	—	—	-100.0%	—
Payments for capital assets	0.7	0.7	1.3	2.1	45.8%	0.0%	0.3	0.2	0.3	-50.6%	0.0%
Machinery and equipment	0.7	0.7	1.3	2.1	45.8%	0.0%	0.3	0.2	0.3	-50.6%	0.0%
Payments for financial assets	—	0.0	—	—	—	0.0%	—	—	—	—	—
Total	21 971.6	21 291.7	22 725.8	23 883.8	2.8%	100.0%	17 845.2	17 220.2	16 976.3	-10.8%	100.0%
Proportion of total programme expenditure to vote expenditure	66.9%	68.2%	69.2%	68.4%	—	—	65.0%	63.4%	62.4%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.4	0.3	0.1	0.4	0.6%	—	—	—	—	-100.0%	—
Employees social benefit	0.4	0.3	0.1	0.4	0.6%	—	—	—	—	-100.0%	—
Transfers to households	—	0.0	—	—	—	—	—	—	—	—	—
Other transfers to households											
Current	—	—	0.0	—	—	—	—	—	—	—	—
Transfers to households	—	—	0.0	—	—	—	—	—	—	—	—
Provinces and municipalities											
Municipal bank accounts											
Capital	7 352.3	7 596.2	8 705.1	9 250.0	8.0%	36.6%	4 079.1	2 866.5	2 141.4	-38.6%	17.5%
Urban settlements development grant	7 352.3	7 596.2	8 705.1	9 250.0	8.0%	36.6%	4 079.1	2 866.5	2 141.4	-38.6%	17.5%
Provincial revenue funds											
Capital	14 255.6	13 254.7	13 655.4	14 149.1	-0.2%	61.5%	13 258.0	13 827.0	14 288.8	0.3%	79.5%
Human settlements development grant	14 255.6	13 254.7	13 655.4	14 149.1	-0.2%	61.5%	13 258.0	13 827.0	14 288.8	0.3%	79.5%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	267.5	243.6	254.6	266.0	-0.2%	1.1%	276.7	287.8	296.7	3.7%	1.7%
Housing Development Agency	242.7	243.6	254.6	266.0	3.1%	1.1%	276.7	287.8	296.7	3.7%	1.7%
Community Schemes Ombud Service	24.8	—	—	—	-100.0%	—	—	—	—	—	—

Personnel information

Table 33.9 Integrated Human Settlements Planning and Development personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment													Average growth rate (%)	Average: Salary level/ Total (%)		
Number of funded posts	Number of posts additional to the establishment		Actual		Revised estimate		Medium-term expenditure estimate												
			2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29
Integrated Human Settlements Planning and Development			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	70	–	81	67.9	0.8	81	77.9	1.0	80	80.4	1.0	79	83.7	1.1	78	86.8	1.1	-1.3%	100.0%
1 – 6	2	–	9	0.2	0.0	9	3.7	0.4	9	3.9	0.4	9	4.1	0.5	9	4.3	0.5	–	11.4%
7 – 10	31	–	31	13.7	0.4	31	21.7	0.7	31	22.8	0.7	31	24.0	0.8	31	25.3	0.8	–	39.2%
11 – 12	25	–	25	18.2	0.7	25	29.0	1.2	24	29.0	1.2	23	29.5	1.3	22	29.6	1.3	-4.2%	29.1%
13 – 16	12	–	16	35.9	2.2	16	23.6	1.5	16	24.8	1.5	16	26.1	1.6	16	27.5	1.7	–	20.3%

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

2. Rand million.

Programme 3: Informal Settlements

Programme purpose

Provide policy, planning and capacity support for the upgrading of informal settlements and oversee the implementation of the informal settlements upgrading programme.

Objectives

- Accelerate the provision of security of tenure, basic services and related infrastructure by:
 - managing the transfer of the *informal settlements upgrading partnership grant* to municipalities and provinces in terms of the annual Division of Revenue Act
 - undertaking evidence-based research and developing responsive policies on an ongoing basis
 - providing capacity support to provinces and municipalities through the national upgrading support programme on an ongoing basis.
- Strengthen cooperation and collaboration among the 3 spheres of government, between government and civil society organisations, and between government and communities by facilitating intergovernmental forums and stakeholder partnerships on an ongoing basis.

Subprogrammes

- Management for Informal Settlements* provides strategic leadership to the programme.
- Grant Management* provides grant funding for the upgrading of informal settlements and monitors the expenditure and performance of these grants.
- Capacity Building and Sector Support* improves coordination and provides sector-specific technical capacity to provinces and municipalities for the upgrading of informal settlements.

Expenditure trends and estimates

Table 33.10 Informal Settlements expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million											
Management for Informal Settlements	1.3	3.5	2.6	7.6	79.8%	0.0%	5.7	6.0	6.3	-6.1%	0.1%
Grant Management	8 894.6	7 993.9	8 257.5	8 871.8	-0.1%	99.6%	6 916.8	7 668.8	7 872.5	-3.9%	98.9%
Capacity Building and Sector Support	18.7	16.1	15.8	71.4	56.3%	0.4%	74.4	77.3	79.8	3.8%	1.0%
Total	8 914.7	8 013.5	8 275.9	8 950.8	0.1%	100.0%	6 996.9	7 752.1	7 958.7	-3.8%	100.0%
Change to 2025 Budget estimate				–			466.3	927.1	827.2		

Table 33.10 Informal Settlements expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	41.6	110.5	200.5	300.1	93.3%	1.9%	302.8	315.9	322.2	2.4%	4.1%
Compensation of employees	33.2	36.0	35.4	49.7	14.3%	0.5%	45.5	47.9	50.6	0.6%	0.6%
Goods and services	8.3	74.4	165.1	250.4	210.9%	1.5%	257.3	268.0	271.6	2.7%	3.5%
of which:						—					—
Communication	0.6	0.7	0.7	1.4	34.3%	0.0%	1.1	1.1	1.1	-7.4%	0.0%
Consultants: Business and advisory services	4.1	3.7	8.8	57.8	140.9%	0.2%	60.6	67.8	70.1	6.7%	0.9%
Inventory: Materials and supplies	—	59.4	119.0	82.0	—	0.8%	83.6	85.1	85.9	1.6%	1.1%
Property payments	—	—	3.6	60.0	—	0.2%	61.7	61.4	60.5	0.3%	0.8%
Travel and subsistence	2.7	6.0	30.5	41.5	149.5%	0.2%	45.5	47.3	48.4	5.3%	0.6%
Venues and facilities	0.4	0.6	0.5	1.1	41.2%	0.0%	1.3	1.4	1.5	10.1%	0.0%
Transfers and subsidies	8 872.9	7 885.4	7 766.2	7 489.3	-5.5%	93.7%	6 342.4	7 066.0	7 254.7	-1.1%	91.0%
Provinces and municipalities	8 872.9	7 885.2	7 766.2	7 487.2	-5.5%	93.7%	6 342.4	7 066.0	7 254.7	-1.0%	91.0%
Households	—	0.2	0.1	2.1	—	0.0%	—	—	—	-100.0%	—
Payments for capital assets	0.2	17.6	309.2	1 161.4	1589.1%	4.4%	351.8	370.3	381.8	-31.0%	4.9%
Buildings and other fixed structures	—	17.4	308.4	1 160.9	—	4.4%	351.6	370.1	381.6	-31.0%	4.9%
Machinery and equipment	0.2	0.2	0.9	0.5	24.4%	0.0%	0.2	0.2	0.2	-28.0%	0.0%
Payments for financial assets	—	0.0	—	0.0	—	0.0%	—	—	—	-100.0%	—
Total	8 914.7	8 013.5	8 275.9	8 950.8	0.1%	100.0%	6 996.9	7 752.1	7 958.7	-3.8%	100.0%
Proportion of total programme expenditure to vote expenditure	27.1%	25.7%	25.2%	25.6%	—	—	25.9%	28.5%	29.2%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	—	0.2	0.1	—	—	—	—	—	—	—	—
Transfers to households	—	0.2	0.1	—	—	—	—	—	—	—	—
Other transfers to households											
Current	—	—	—	2.1	—	—	—	—	—	-100.0%	—
Transfers to households	—	—	—	2.1	—	—	—	—	—	-100.0%	—
Provinces and municipalities											
Municipal bank accounts											
Capital	4 325.5	4 059.2	4 515.2	4 717.5	2.9%	51.6%	4 417.3	5 104.0	5 262.6	3.7%	65.1%
Municipal emergency housing grant	52.9	—	—	—	-100.0%	0.2%	—	—	—	—	—
Informal settlements upgrading partnership grant: Municipalities	4 272.6	4 059.2	4 515.2	4 717.5	3.4%	51.4%	4 417.3	5 104.0	5 262.6	3.7%	65.1%
Provincial revenue funds											
Capital	4 547.3	3 826.0	3 251.0	2 769.8	-15.2%	42.1%	1 925.1	1 962.0	1 992.1	-10.4%	25.9%
Provincial emergency housing grant	426.2	—	—	—	-100.0%	1.2%	—	—	—	—	—
Informal settlements upgrading partnership grant: Provinces	4 121.1	3 826.0	3 251.0	2 769.8	-12.4%	40.9%	1 925.1	1 962.0	1 992.1	-10.4%	25.9%

Personnel information

Table 33.11 Informal Settlements personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026					Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)	
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29							
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost						
Informal Settlements					Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	2025/26 - 2028/29	2026/27 - 2028/29	
Salary level	37	–	41	35.4	0.9	46	43.3	0.9	46	45.5	1.0	46	47.9	1.0	46	50.6	1.1	–	100.0%
1 – 6	2	–	2	0.8	0.4	2	0.8	0.4	2	0.9	0.4	2	0.9	0.5	2	1.0	0.5	–	4.3%
7 – 10	18	–	18	11.3	0.6	22	15.0	0.7	22	15.8	0.7	22	16.6	0.8	22	17.5	0.8	–	47.8%
11 – 12	12	–	14	14.4	1.0	15	17.0	1.1	15	17.8	1.2	15	18.8	1.2	15	19.8	1.3	–	32.7%
13 – 16	5	–	7	8.9	1.3	7	10.5	1.5	7	11.0	1.6	7	11.6	1.7	7	12.2	1.7	–	15.2%

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

2. Rand million.

Programme 4: Rental and Social Housing

Programme purpose

Promote the provision of affordable rental housing, monitor the performance of the Social Housing Regulatory Authority and develop capabilities in the rental housing sector through intergovernmental collaboration and evidence-based research.

Objectives

- Promote the delivery of affordable rental housing by conducting research and developing policies and programmes as and when required.
- Accelerate the provision of affordable rental housing by:
 - providing capital and operational funding to the Social Housing Regulatory Authority to support the social housing sector on an ongoing basis
 - monitoring and evaluating the financial and non-financial performance of affordable rental housing programmes and projects on a monthly and quarterly basis.
- Strengthen cooperation and collaboration by facilitating intergovernmental forums and stakeholder partnerships on an ongoing basis.

Subprogrammes

- *Management for Rental and Social Housing* provides strategic leadership to the programme.
- *Public Entity Oversight* provides regulatory, strategic and governance oversight of the Social Housing Regulatory Authority and oversees compliance with and performance against the authority's mandate and related legislation.
- *Capacity Building and Sector Support* manages capacity-development programmes, improves coordination and provides technical support in the affordable rental housing sector.

Expenditure trends and estimates

Table 33.12 Rental and Social Housing 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Management for Rental and Social Housing	3.2	3.1	3.7	4.8	14.2%	0.4%	5.0	5.3	5.5	4.7%	0.5%
Public Entity Oversight	887.4	897.7	864.1	902.3	0.6%	97.7%	938.6	976.0	1 006.3	3.7%	95.8%
Capacity Building and Sector Support	16.3	10.8	10.2	32.2	25.6%	1.9%	37.6	36.9	38.7	6.3%	3.7%
Total	906.9	911.6	878.0	939.3	1.2%	100.0%	981.2	1 018.2	1 050.5	3.8%	100.0%
Change to 2025 Budget estimate				–			(32.1)	(40.3)	(55.4)		

Table 33.12 Rental and Social Housing expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	19.1	13.7	13.3	36.3	23.8%	2.3%	42.5	42.0	44.1	6.7%	4.2%
Compensation of employees	10.6	8.8	10.6	16.4	15.8%	1.3%	15.4	16.2	17.1	1.4%	1.6%
Goods and services	8.5	5.0	2.7	19.9	32.6%	1.0%	27.1	25.8	27.0	10.7%	2.6%
of which:											
Minor assets	0.0	0.0	0.0	0.3	316.5%	0.0%	0.3	0.3	0.3	4.1%	0.0%
Catering: Departmental activities	0.1	0.9	0.1	0.0	-19.6%	0.0%	0.5	0.5	0.5	132.2%	0.0%
Computer services	—	—	—	—	—	—	8.0	5.8	6.1	—	0.7%
Consultants: Business and advisory services	6.5	—	—	13.0	26.3%	0.5%	12.1	12.6	13.2	0.4%	1.2%
Travel and subsistence	1.6	1.7	1.9	4.2	38.8%	0.3%	4.2	4.4	4.6	3.4%	0.4%
Venues and facilities	0.1	1.4	0.2	0.3	72.3%	0.1%	1.0	1.1	1.2	50.3%	0.1%
Transfers and subsidies	887.7	897.7	864.3	902.3	0.5%	97.7%	938.6	976.0	1 006.3	3.7%	95.8%
Departmental agencies and accounts	887.4	897.7	864.1	902.3	0.6%	97.7%	938.6	976.0	1 006.3	3.7%	95.8%
Households	0.3	—	0.2	—	-100.0%	0.0%	—	—	—	—	—
Payments for capital assets	0.0	0.2	0.3	0.7	169.2%	0.0%	0.1	0.1	0.1	-45.1%	0.0%
Machinery and equipment	0.0	0.2	0.3	0.7	169.2%	0.0%	0.1	0.1	0.1	-45.1%	0.0%
Payments for financial assets	—	0.0	—	—	—	0.0%	—	—	—	—	—
Total	906.9	911.6	878.0	939.3	1.2%	100.0%	981.2	1 018.2	1 050.5	3.8%	100.0%
Proportion of total programme expenditure to vote expenditure	2.8%	2.9%	2.7%	2.7%	—	—	3.6%	3.7%	3.9%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.3	—	0.2	—	-100.0%	—	—	—	—	—	—
Employees social benefit	0.3	—	0.2	—	-100.0%	—	—	—	—	—	—
Other transfers to households											
Current	0.0	—	—	—	-100.0%	—	—	—	—	—	—
Transfers to households	0.0	—	—	—	-100.0%	—	—	—	—	—	—
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	96.3	96.7	101.0	105.6	3.1%	11.0%	109.8	114.2	117.8	3.7%	11.2%
Social Housing Regulatory Authority: Operations	72.7	73.1	76.4	79.8	3.1%	8.3%	83.0	86.3	89.0	3.7%	8.5%
Social Housing Regulatory Authority: Institutional investment grant	23.5	23.6	24.7	25.8	3.1%	2.7%	26.8	27.9	28.8	3.7%	2.7%
Capital	791.1	801.0	763.1	796.7	0.2%	86.7%	828.7	861.8	888.6	3.7%	84.6%
Social Housing Regulatory Authority: Consolidated capital grant	791.1	801.0	763.1	796.7	0.2%	86.7%	828.7	861.8	888.6	3.7%	84.6%

Personnel information

Table 33.13 Rental and Social Housing personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
Rental and Social Housing			Unit cost			Unit cost			Unit cost			Unit cost							
Salary level	10	–	11	10.6	1.0	14	14.7	1.0	14	15.4	1.1	14	16.2	1.2	14	17.1	1.2	–	100.0%
7 – 10	4	–	4	2.3	0.6	6	4.2	0.7	6	4.5	0.7	6	4.7	0.8	6	5.0	0.8	–	42.9%
11 – 12	2	–	2	2.0	1.0	3	3.0	1.0	3	3.2	1.1	3	3.4	1.1	3	3.5	1.2	–	21.4%
13 – 16	4	–	5	6.4	1.3	5	7.4	1.5	5	7.8	1.6	5	8.2	1.6	5	8.6	1.7	–	35.7%

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

2. Rand million.

Programme 5: Affordable Housing

Programme purpose

Facilitate the provision of affordable housing finance, monitor market trends, develop research and policies that

respond to demand and oversee housing finance entities reporting to the minister.

Objectives

- Accelerate the provision of finance for affordable housing by:
 - providing capital and operational funding to the National Housing Finance Corporation for the administration of the finance-linked individual subsidy programme on an ongoing basis
 - researching and developing policies and programmes that promote the provision of finance for affordable housing as and when required
 - monitoring and evaluating the financial and non-financial performance of affordable housing programmes and projects on a monthly and quarterly basis.
- Strengthen cooperation and collaboration by facilitating intergovernmental forums and stakeholder partnerships on an ongoing basis.

Subprogrammes

- *Management for Affordable Housing* provides strategic leadership to the programme.
- *Public Entity Oversight* provides regulatory, strategic and governance oversight to the National Housing Finance Corporation, oversees compliance with and performance against the corporation's mandate and related legislation, and provides operational and capital transfers to the corporation.
- *Capacity Building and Sector Support* improves coordination in the sector and provides sector-specific technical support.

Expenditure trends and estimates

Table 33.14 Affordable Housing 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Management for Affordable Housing	4.7	2.7	3.1	4.6	-0.4%	0.7%	4.8	5.0	5.3	4.3%	0.8%
Public Entity Oversight	508.6	486.5	434.6	458.2	-3.4%	86.0%	483.5	503.4	519.4	4.3%	81.0%
Capacity Building and Sector Support	68.6	57.4	70.0	96.8	12.2%	13.3%	108.4	112.3	116.9	6.5%	18.2%
Total	581.9	546.6	507.6	559.7	-1.3%	100.0%	596.7	620.8	641.6	4.7%	100.0%
Change to 2025 Budget estimate				–			12.6	10.5	3.9		
Economic classification											
Current payments	77.2	61.7	58.3	87.9	4.4%	13.0%	107.8	113.3	117.5	10.2%	18.2%
Compensation of employees	47.7	48.3	46.1	55.8	5.4%	9.0%	70.7	74.5	77.8	11.7%	12.0%
Goods and services	29.5	13.4	12.3	32.1	2.8%	4.0%	37.1	38.8	39.7	7.3%	6.2%
of which:											
Catering: Departmental activities	3.7	0.4	0.2	1.2	-31.2%	0.2%	1.7	1.8	1.8	14.9%	0.3%
Communication	1.3	1.2	1.2	1.5	6.1%	0.2%	1.4	1.5	1.6	0.7%	0.2%
Consultants: Business and advisory services	4.7	1.0	1.0	11.6	34.8%	0.8%	14.8	15.5	15.3	9.5%	2.4%
Travel and subsistence	8.0	6.7	5.0	8.8	3.2%	1.3%	9.5	9.9	10.4	5.6%	1.6%
Operating payments	0.3	0.4	0.6	1.5	67.1%	0.1%	1.5	1.5	1.6	0.2%	0.2%
Venues and facilities	6.8	2.1	2.7	3.5	-19.7%	0.7%	3.5	3.7	3.8	3.0%	0.6%
Transfers and subsidies	504.1	484.2	448.5	470.8	-2.2%	86.9%	488.7	507.3	523.9	3.6%	81.7%
Departmental agencies and accounts	497.5	474.5	421.9	440.3	-4.0%	83.5%	457.9	476.1	490.9	3.7%	76.6%
Foreign governments and international organisations	4.1	3.9	22.2	24.5	81.2%	2.5%	24.6	24.7	26.3	2.4%	4.1%
Households	2.4	5.9	4.4	6.0	36.0%	0.9%	6.2	6.5	6.7	3.3%	1.0%
Payments for capital assets	0.5	0.5	0.8	0.9	21.5%	0.1%	0.2	0.2	0.2	-37.5%	0.0%
Machinery and equipment	0.5	0.5	0.8	0.9	21.5%	0.1%	0.2	0.2	0.2	-37.5%	0.0%
Payments for financial assets	0.0	0.1	–	0.0	-8.7%	0.0%	–	–	–	-100.0%	–
Total	581.9	546.6	507.6	559.7	-1.3%	100.0%	596.7	620.8	641.6	4.7%	100.0%
Proportion of total programme expenditure to vote expenditure	1.8%	1.8%	1.5%	1.6%	–	–	2.2%	2.3%	2.4%	–	–

Table 33.14 Affordable Housing expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	0.2	0.6	0.0	0.1	-29.0%	—	—	—	—	-100.0%	—
Employees social benefit	0.2	0.6	0.0	0.1	-29.0%	—	—	—	—	-100.0%	—
Other transfers to households											
Current	2.2	5.3	4.4	6.0	39.3%	0.8%	6.2	6.5	6.7	3.7%	1.0%
Bursaries for non-employees	2.2	5.3	4.3	6.0	39.3%	0.8%	6.2	6.5	6.7	3.7%	1.0%
Donation (Cap Build)	—	—	0.1	—	—	—	—	—	—	—	—
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	497.5	474.5	421.9	440.3	-4.0%	83.5%	457.9	476.1	490.9	3.7%	76.6%
National Housing Finance Corporation: Finance-linked individual subsidy programme: Operations	19.5	19.6	20.5	21.4	3.1%	3.7%	22.2	23.1	23.9	3.7%	3.7%
National Housing Finance Corporation: Finance-linked individual subsidy programme	478.0	454.9	401.4	418.9	-4.3%	79.8%	435.6	453.0	467.1	3.7%	72.9%
Foreign governments and international organisations											
Current	4.1	3.9	22.2	24.5	81.2%	2.5%	24.6	24.7	26.3	2.4%	4.1%
Habitat Foundation	3.2	3.1	21.3	23.5	94.5%	2.3%	23.5	23.6	25.2	2.4%	3.9%
Cities Alliance	0.9	0.8	0.9	1.0	3.2%	0.2%	1.1	1.1	1.1	3.8%	0.2%

Personnel information

Table 33.15 Affordable Housing personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026		Number and cost ² of personnel posts filled/planned for on funded establishment															Average growth rate (%)	Average: Salary level/ Total (%)	
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25	Unit cost		2025/26	Unit cost		2026/27	Unit cost		2027/28	Unit cost		2028/29	Unit cost				
Affordable Housing		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	2025/26 - 2028/29	2026/27 - 2028/29	
Salary level	55	–	56	46.1	0.8	71	67.3	0.9	71	70.7	1.0	71	74.5	1.0	70	77.8	1.1	-0.5%	100.0%
1 – 6	5	–	5	1.7	0.3	5	2.0	0.4	5	2.1	0.4	5	2.2	0.4	5	2.3	0.5	–	7.1%
7 – 10	22	–	23	14.0	0.6	31	20.8	0.7	31	21.9	0.7	31	23.1	0.7	30	23.5	0.8	-1.1%	43.4%
11 – 12	16	–	16	15.7	1.0	18	19.1	1.1	18	20.0	1.1	18	21.1	1.2	18	22.3	1.2	–	25.5%
13 – 16	12	–	12	14.7	1.2	17	25.4	1.5	17	26.7	1.6	17	28.1	1.7	17	29.7	1.7	–	24.1%

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

2. Rand million.

Entities

Community Schemes Ombud Service

Selected performance indicators

Table 33.16 Community Schemes Ombud Service performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of community schemes registered per year	Regulation	Reduced poverty and improved livelihoods	98% (1 213/ 1 232)	6.4% (2 570/ 40 000)	100% (2 448)	100%	100%	100%	100%
Percentage of registered community schemes compliant with legislative frameworks per year	Regulation		60% (726/ 1 213)	69.2% (812/ 1 174)	72% (1 114/ 1 539)	75%	78%	80%	82%
Percentage of governance documents received per year that have been assessed for quality assurance	Regulation		99% (1 752/ 1 773)	99.6% (1 330/ 1 335)	99% (1 624/ 1 637)	95%	95%	95%	98%

Table 33.16 Community Schemes Ombud Service performance indicators by programme/objective/activity and related outcome (continued)

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
Percentage of disputes resolved per year through conciliation	Regulation	Reduced poverty and improved livelihoods	100% (3 762)	95.3% (3 027/ 3 177)	92% (3 499/ 3 825)	90%	90%	90%	90%
Percentage of disputes adjudicated within 90 days per year	Regulation		96.6% (5 861/ 6 069)	97.4% (4 326/ 4 442)	73% (3 520/ 4 825)	90%	90%	90%	90%
Percentage of disputes quality assured within 7 days per year	Regulation		100% (6 008)	99.3% (4 738/ 4 769)	99.5% (3 686/ 3 703)	95%	95%	95%	95%
Number of training sessions conducted for adjudicators and conciliators per year	Education and training		16	21	30	24	28	32	36
Number of training and education sessions conducted for scheme executives and owners per year	Education and training		103	125	112	95	100	105	110
Percentage implementation of the advocacy plan per year to raise awareness among stakeholders	Education and training		100% (48)	100% (48)	100% (48)	100%	100%	100%	100%
Percentage of community schemes' requests for executive managing agents awarded to historically disadvantaged individuals per year	Education and training		100% (3)	100% (4)	100% (14)	95%	95%	95%	95%

Entity overview

The Community Schemes Ombud Service was established in June 2011 in terms of the Community Schemes Ombud Service Act (2011) to regulate community schemes. Over the medium term, the ombud will continue to: focus on registering community schemes; providing quality assurance for scheme governance documentation; providing dispute resolution and adjudication services; regulating the conduct of parties in community schemes; and delivering training programmes for adjudicators, conciliators and executive leadership and owners of community schemes.

The ombud expects to generate 97.8 per cent (R1.2 billion) of its total revenue over the medium term through these services. Total revenue over the period ahead is projected to decrease at an average annual rate of 1.3 per cent, from R455.6 million in 2025/26 to R438 million in 2028/29, as the entity struggles to attract new schemes to register. In response, the ombud will reduce operating costs, particularly on education and training, resulting in a projected decrease in expenditure in line with revenue.

Programmes/Objectives/Activities

Table 33.17 Community Schemes Ombud Service expenditure trends and estimates by programme/objective/activity

Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	361.8	419.6	224.2	268.1	-9.5%	65.4%	257.1	250.6	261.4	-0.8%	60.2%
Regulation	78.3	124.3	99.1	140.4	21.5%	22.7%	146.6	153.0	159.9	4.4%	36.0%
Education and training	13.7	87.4	82.5	47.1	50.9%	11.9%	15.3	16.0	16.7	-29.2%	3.8%
Total	453.7	631.3	405.8	455.6	0.1%	100.0%	419.0	419.6	438.0	-1.3%	100.0%

Statements of financial performance, cash flow and financial position

Table 33.18 Community Schemes Ombud Service statements of financial performance, cash flow and financial position

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	352.0	356.0	413.4	455.6	9.0%	98.4%	419.0	419.6	438.0	-1.3%	100.0%
Sale of goods and services other than capital assets	333.7	330.4	319.8	361.3	2.7%	84.0%	409.8	410.3	428.6	5.9%	97.8%
of which:											
Administrative fees	333.7	330.4	319.8	361.3	2.7%	84.0%	409.8	410.3	428.6	5.9%	97.8%
Community scheme levy income	333.7	330.4	319.8	361.3	2.7%	84.0%	409.8	410.3	428.6	5.9%	97.8%
Other non-tax revenue	18.3	25.6	93.6	94.4	72.6%	14.5%	9.2	9.3	9.4	-53.7%	2.2%
Transfers received	24.8	0.2	0.2	-	-100.0%	1.6%	-	-	-	-	-
Total revenue	376.8	356.2	413.5	455.6	6.5%	100.0%	419.0	419.6	438.0	-1.3%	100.0%
Expenses											
Current expenses	348.5	468.1	405.8	455.6	9.3%	86.2%	419.0	419.6	438.0	-1.3%	100.0%
Compensation of employees	129.7	166.7	204.7	227.5	20.6%	37.4%	236.0	246.3	257.4	4.2%	57.9%
Goods and services	218.4	293.9	191.7	186.0	-5.2%	45.7%	163.4	167.8	175.3	-2.0%	39.7%
Depreciation	0.4	7.2	9.4	42.2	370.4%	3.0%	19.6	5.4	5.3	-49.9%	2.4%
Interest, dividends and rent on land	-	0.3	-	-	-	-	-	-	-	-	-
Transfers and subsidies	105.2	163.2	-	-	-100.0%	13.8%	-	-	-	-	-
Total expenses	453.7	631.3	405.8	455.6	0.1%	100.0%	419.0	419.6	438.0	-1.3%	100.0%
Surplus/(Deficit)	(76.9)	(275.2)	7.8	-	-100.0%		-	-	-	-	
Cash flow statement											
Cash flow from operating activities	71.8	(19.1)	(43.5)	(43.4)	-184.5%	100.0%	19.4	5.2	4.5	-146.8%	100.0%
Receipts											
Non-tax receipts	279.7	318.2	329.1	369.4	9.7%	98.1%	418.1	418.7	437.1	5.8%	100.0%
Sales of goods and services other than capital assets	263.5	296.8	318.3	361.6	11.1%	93.9%	410.2	410.6	429.0	5.9%	98.1%
of which:											
Administrative fees	263.5	296.8	318.3	361.6	11.1%	93.9%	410.2	410.6	429.0	5.9%	98.1%
Community scheme levy income	263.4	296.4	317.3	361.3	11.1%	93.7%	409.8	410.3	428.6	5.9%	98.0%
Other income	0.2	0.5	1.0	-	-100.0%	0.1%	0.3	0.3	0.3	-	0.1%
Sales by market establishment	0.0	-	-	-	-100.0%	-	-	-	-	-	-
Dispute resolution service income	0.0	-	-	-	-100.0%	-	-	-	-	-	-
Other tax receipts	16.2	21.4	10.8	7.9	-21.4%	4.3%	7.9	8.0	8.2	1.3%	1.9%
Transfers received	24.8	-	-	-	-100.0%	1.9%	-	-	-	-	-
Total receipts	304.5	318.2	329.1	369.4	6.6%	100.0%	418.1	418.7	437.1	5.8%	100.0%
Payment											
Current payments	232.8	337.3	372.6	412.8	21.0%	100.0%	398.7	413.4	432.7	1.6%	100.0%
Compensation of employees	130.9	160.0	194.6	227.5	20.2%	52.6%	236.0	246.3	257.4	4.2%	59.4%
Goods and services	101.8	177.0	178.0	185.3	22.1%	47.4%	162.7	167.1	175.3	-1.8%	40.6%
Interest and rent on land	0.0	0.3	-	-	-100.0%	-	-	-	-	-	-
Total payments	232.8	337.3	372.6	412.8	21.0%	100.0%	398.7	413.4	432.7	1.6%	100.0%
Net cash flow from investing activities	(14.8)	(20.4)	0.1	(42.2)	41.8%	100.0%	(19.6)	(5.4)	(5.3)	-49.9%	100.0%
Acquisition of property, plant, equipment and intangible assets	(4.0)	(14.3)	(3.4)	(3.9)	-0.5%	33.1%	(4.6)	(2.9)	(3.0)	-8.2%	34.8%
Acquisition of software and other intangible assets	(10.8)	(5.9)	(17.0)	(38.3)	52.3%	93.2%	(15.0)	(2.5)	(2.3)	-60.8%	65.2%
Proceeds from the sale of property, plant, equipment and intangible assets	0.0	0.1	-	-	-100.0%	-0.1%	-	-	-	-	-
Other flows from investing activities	(0.1)	(0.3)	20.5	-	-100.0%	-26.1%	-	-	-	-	-
Net cash flow from financing activities	(105.2)	-	-	-	-100.0%	100.0%	-	-	-	-	-
Other flows from financing activities	(105.2)	-	-	-	-100.0%	100.0%	-	-	-	-	-
Net increase/(decrease) in cash and cash equivalents	(48.2)	(39.5)	(43.4)	(85.5)	21.1%	100.0%	(0.2)	(0.2)	(0.9)	-78.4%	100.0%

Table 33.18 Community Schemes Ombud Service statements of financial performance, cash flow and financial position (continued)

Statement of financial position					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	35.6	48.3	59.0	61.7	20.1%	15.5%	64.3	67.1	70.1	4.3%	29.8%
of which:											
Acquisition of assets	(4.0)	(14.3)	(3.4)	(3.9)	-0.5%	100.0%	(4.6)	(2.9)	(3.0)	-8.2%	100.0%
Receivables and prepayments	138.1	34.1	97.2	104.7	-8.8%	28.4%	112.8	121.5	130.8	7.7%	53.9%
Cash and cash equivalents	309.6	270.1	122.9	37.4	-50.6%	56.1%	37.1	37.0	36.1	-1.1%	16.3%
Total assets	483.4	352.5	279.1	203.8	-25.0%	100.0%	214.2	225.5	237.1	5.2%	100.0%
Accumulated surplus/(deficit)	268.5	(59.3)	(51.5)	(36.2)	-151.3%	9.2%	(8.0)	19.1	44.4	-207.1%	8.2%
Finance lease	42.3	—	—	—	-100.0%	3.2%	—	—	—	—	—
Trade and other payables	15.7	163.0	99.4	40.0	36.6%	24.1%	41.7	43.5	45.5	4.3%	19.3%
Provisions	2.6	65.2	13.0	3.6	11.4%	6.4%	3.7	3.9	4.1	4.3%	1.7%
Derivatives financial instruments	154.2	183.5	218.2	196.4	8.4%	57.0%	176.7	159.1	143.1	-10.0%	70.8%
Total equity and liabilities	483.4	352.5	279.1	203.8	-25.0%	100.0%	214.2	225.5	237.1	5.2%	100.0%

Personnel information

Table 33.19 Community Schemes Ombud Service personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29		
Community Schemes Ombud Service			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	252	252	252	204.7	0.8	252	227.5	0.9	252	236.0	0.9	252	246.3	1.0	252	257.4	1.0	–	100.0%
1 – 6	10	10	10	4.5	0.4	10	7.7	0.8	10	7.2	0.7	10	7.5	0.8	10	7.8	0.8	–	4.0%
7 – 10	128	128	128	72.1	0.6	128	75.7	0.6	128	78.8	0.6	128	82.2	0.6	128	85.9	0.7	–	50.8%
11 – 12	69	69	69	62.1	0.9	69	72.8	1.1	69	75.8	1.1	69	79.2	1.1	69	82.7	1.2	–	27.4%
13 – 16	42	42	42	59.9	1.4	42	62.5	1.5	42	65.1	1.5	42	67.9	1.6	42	71.0	1.7	–	16.7%
17 – 22	3	3	3	6.0	2.0	3	8.8	2.9	3	9.1	3.0	3	9.5	3.2	3	9.9	3.3	–	1.2%

1. Rand million.

Housing Development Agency

Selected performance indicators

Table 33.20 Housing Development Agency performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of hectares of well-located land acquired and/or released for human settlement development per year	Development management operations	Reduced poverty and improved livelihoods	1 659	1 617	1 000	1 000	1 000	1 000	1 000
Number of informal settlements provided with support for upgrading to phase 3 per year	Built environment and operations		200	237	46	47	48	40	0 ¹

1. Target achieved.

Entity overview

The Housing Development Agency was established in 2008 in terms of the Housing Development Agency Act (2008) to identify, hold, develop and release land for the development of integrated human settlements on behalf of provinces and municipalities.

Over the medium term, the agency aims to upgrade 88 informal settlements projects with permanent bulk infrastructure, and facilitate the acquisition, development and release of a targeted 3 000 hectares of well-located land for human settlements projects on behalf of provinces and municipalities. Expenditure is expected

to decrease at an average annual rate of 0.7 per cent, from R537.9 million in 2025/26 to R526.9 million in 2028/29, driven by an expected decrease in expenditure in the built environment and operations programme at an average annual rate of 10.6 per cent from R298.9 million in 2025/26 to R213.8 million in 2028/29 due to operational projects that came to an end in 2025/26. Spending on compensation of employees accounts for an estimated 55.1 per cent (R839.3 million) of total expenditure over the medium term, increasing at an average annual rate of 3.7 per cent.

The agency is expected to generate 42.2 per cent (R642.6 million) of its total revenue over the period ahead through the services it provides and derive the remainder through transfers from the department. Revenue is expected to be in line with expenditure over the next 3 years.

Programmes/Objectives/Activities

Table 33.21 Housing Development Agency expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	125.1	202.3	108.9	169.5	10.6%	33.8%	204.8	212.7	218.3	8.8%	41.8%
Strategic support	15.6	30.5	28.2	28.0	21.4%	5.7%	43.1	44.9	47.0	18.9%	8.9%
Development management operations	28.7	32.1	40.6	41.5	13.0%	8.0%	43.8	45.7	47.8	4.8%	9.0%
Built environment and operations	210.7	199.2	232.9	298.9	12.4%	52.5%	196.1	204.6	213.8	-10.6%	40.4%
Total	380.1	464.1	410.6	537.9	12.3%	100.0%	487.8	508.0	526.9	-0.7%	100.0%

Statements of financial performance, cash flow and financial position

Table 33.22 Housing Development Agency statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	237.7	220.7	241.2	272.1	4.6%	49.1%	211.0	220.2	230.1	-5.4%	43.4%
Sale of goods and services other than capital assets	220.8	186.7	210.8	264.9	6.2%	44.6%	205.0	214.0	223.6	-5.5%	42.2%
of which:											
Administrative fees	54.9	54.9	34.9	38.9	-10.9%	9.3%	12.5	13.0	13.6	-29.6%	2.6%
Management fees	54.9	54.9	34.9	38.9	-10.9%	9.3%	12.5	13.0	13.6	-29.6%	2.6%
Sales by market establishments	165.9	131.8	175.9	226.0	10.8%	35.4%	192.6	201.0	210.0	-2.4%	39.6%
Provincial projects	165.9	131.8	175.9	226.0	10.8%	35.4%	192.6	201.0	210.0	-2.4%	39.6%
Other non-tax revenue	16.8	34.0	30.5	7.2	-24.6%	4.5%	6.0	6.3	6.5	-3.1%	1.2%
Transfers received	242.7	243.6	254.6	266.0	3.1%	50.9%	276.7	287.8	296.7	3.7%	56.6%
Total revenue	480.4	464.4	495.8	538.1	3.9%	100.0%	487.8	508.0	526.9	-0.7%	100.0%
Expenses											
Current expenses	380.1	464.1	410.6	538.1	12.3%	100.0%	487.8	508.0	526.9	-0.7%	100.0%
Compensation of employees	172.9	188.6	200.1	261.8	14.8%	45.9%	267.8	279.5	292.0	3.7%	55.1%
Goods and services	200.8	257.2	204.3	276.3	11.2%	52.3%	220.0	228.6	234.8	-5.3%	44.9%
Depreciation	6.4	18.3	6.3	-	-100.0%	1.7%	-	-	-	-	-
Total expenses	380.1	464.1	410.6	538.1	12.3%	100.0%	487.8	508.0	526.9	-0.7%	100.0%
Surplus/(Deficit)	100.3	-	85.2	-	-100.0%		-	-	-	-	

Table 33.22 Housing Development Agency statements of financial performance, cash flow and financial position (continued)

Cash flow statement						Average: Expend- iture/ Total (%)				Average growth rate (%)	Average: Expend- iture/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Cash flow from operating activities	3.2	(248.5)	(461.3)	2.0	-14.0%	100.0%	0.0	0.0	(24.9)	-330.3%	100.0%
Receipts											
Non-tax receipts	178.3	131.7	462.4	270.9	15.0%	50.4%	210.0	219.2	229.0	-5.4%	43.1%
Sales of goods and services other than capital assets	169.2	107.5	449.9	264.9	16.1%	47.9%	205.0	214.0	223.6	-5.5%	42.0%
of which:											
Administrative fees	40.9	54.9	34.9	38.9	-1.6%	8.2%	12.5	13.0	13.6	-29.6%	2.6%
Management fees	40.9	54.9	34.9	38.9	-1.6%	8.2%	12.5	13.0	13.6	-29.6%	2.6%
Sales by market establishment	128.3	52.6	415.0	226.0	20.8%	39.7%	192.6	201.0	210.0	-2.4%	39.5%
Provincial projects	128.3	52.6	415.0	226.0	20.8%	39.7%	192.6	201.0	210.0	-2.4%	39.5%
Other tax receipts	9.1	24.2	12.5	6.0	-13.0%	2.5%	5.0	5.2	5.5	-3.1%	1.0%
Transfers received	242.7	243.6	254.6	266.0	3.1%	48.6%	276.7	288.8	301.8	4.3%	56.7%
Financial transactions in assets and liabilities	2.8	9.4	6.5	1.2	-25.0%	1.0%	1.0	1.0	1.1	-3.1%	0.2%
Total receipts	423.9	384.8	723.5	538.1	8.3%	100.0%	487.8	509.1	531.9	-0.4%	100.0%
Payment											
Current payments	420.6	633.3	1 184.8	536.0	8.4%	100.0%	487.8	509.1	556.8	1.3%	100.0%
Compensation of employees	173.0	174.5	186.7	261.8	14.8%	28.7%	267.8	279.5	317.0	6.6%	55.6%
Goods and services	247.6	458.8	998.2	274.2	3.5%	71.3%	219.9	229.5	239.8	-4.4%	44.4%
Interest and rent on land	0.0	—	—	—	-100.0%	—	—	—	—	—	—
Total payments	420.6	633.3	1 184.8	536.0	8.4%	100.0%	487.8	509.1	556.8	1.3%	100.0%
Net cash flow from investing activities	(4.9)	(111.5)	(5.4)	(1.2)	-38.3%	100.0%	(12.3)	(12.8)	(13.4)	126.3%	100.0%
Acquisition of property, plant, equipment and intangible assets	(3.9)	(111.2)	(3.4)	—	-100.0%	96.3%	—	—	—	—	—
Acquisition of software and other intangible assets	(1.1)	(0.3)	(2.0)	(1.2)	1.4%	3.7%	(12.3)	(12.8)	(13.4)	126.3%	100.0%
Proceeds from the sale of property, plant, equipment and intangible assets	0.0	—	—	—	-100.0%	—	—	—	—	—	—
Net cash flow from financing activities	—	(731.9)	—	1.2	—	100.0%	12.3	12.8	38.3	221.3%	100.0%
Other flows from financing activities	—	(731.9)	—	1.2	—	100.0%	12.3	12.8	38.3	221.3%	100.0%
Net increase/(decrease) in cash and cash equivalents	(1.7)	(1 091.9)	(466.7)	2.0	-206.1%	100.0%	0.0	0.0	(0.0)	-102.3%	100.0%
Statement of financial position											
Carrying value of assets	49.8	142.7	151.9	148.1	43.8%	7.1%	159.2	166.1	173.6	5.4%	10.7%
of which:											
Acquisition of assets	(3.9)	(111.2)	(3.4)	—	-100.0%	100.0%	—	—	—	—	—
Receivables and prepayments	768.7	895.2	654.5	436.1	-17.2%	39.9%	428.4	445.0	465.0	2.2%	28.8%
Cash and cash equivalents	1 963.7	871.8	404.7	410.1	-40.7%	52.9%	897.8	937.0	979.1	33.7%	60.5%
Total assets	2 782.2	1 909.8	1 211.1	994.3	-29.0%	100.0%	1 485.5	1 548.2	1 617.7	17.6%	100.0%
Accumulated surplus/(deficit)	270.3	270.6	355.8	455.1	19.0%	19.6%	483.0	501.9	524.5	4.8%	32.5%
Finance lease	—	1.8	1.5	1.3	—	0.1%	1.3	1.4	1.4	2.9%	0.1%
Deferred income	1 141.6	32.0	—	—	-100.0%	17.0%	—	—	—	—	—
Trade and other payables	1 363.6	1 586.3	823.7	513.4	-27.8%	62.2%	971.2	1 013.6	1 059.1	27.3%	65.4%
Provisions	6.7	19.0	30.1	24.5	53.9%	1.2%	30.0	31.3	32.7	10.2%	2.0%
Total equity and liabilities	2 782.2	1 909.8	1 211.1	994.3	-29.0%	100.0%	1 485.5	1 548.2	1 617.7	17.6%	100.0%

Personnel information

Table 33.23 Housing Development Agency personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved posts on establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
Housing Development Agency			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	248	248	187	200.1	1.1	248	261.8	1.1	253	267.8	1.1	253	267.9	1.1	253	268.0	1.1	0.7%	100.0%
1 – 6	7	7	4	1.9	0.5	7	1.8	0.3	4	1.2	0.3	4	1.2	0.3	4	1.2	0.3	-17.0%	1.6%
7 – 10	108	108	81	52.1	0.6	108	66.6	0.6	127	80.8	0.6	127	80.9	0.6	127	80.9	0.6	5.6%	50.2%
11 – 12	63	63	48	52.0	1.1	63	69.4	1.1	50	57.1	1.1	50	57.1	1.1	50	57.1	1.1	-7.4%	19.8%
13 – 16	65	65	49	80.0	1.6	65	107.3	1.7	67	112.7	1.7	67	112.8	1.7	67	112.8	1.7	1.0%	26.5%
17 – 22	5	5	5	14.1	2.8	5	16.7	3.3	5	16.0	3.2	5	16.0	3.2	5	16.0	3.2	–	2.0%

1. Rand million.

National Home Builders Registration Council

Selected performance indicators

Table 33.24 National Home Builders Registration Council performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of home builders registered per year	Regulation	Reduced poverty and improved livelihoods	3 535	3 690	4 499	3 600	3 900	4 095	4 218
Number of home builders' registrations renewed per year	Regulation		14 080	14 265	15 869	14 000	14 880	15 624	16 093
Percentage of home enrolment applications approved in the subsidy sector per year	Regulation		100% (29 247)	100% (49 521)	100% (27 149)	100%	100%	100%	100%
Percentage of home enrolment applications approved in the non-subsidy sector per year	Regulation		100% (49 833)	100% (37 977)	100% (27 149)	100%	100%	100%	100%
Number of home builders trained per year	Regulation		2 045	2 369	2 582	2 600	2 730	2 870	3 000
Number of technical professionals trained per year	Regulation		933	859	737	800	840	885	1 000
Number of inspections in the subsidy sector per year	Protection		19 369	25 990	27 149	24 000	26 250	27 562	28 389
Number of inspections in the non-subsidy sector per year	Protection		22 077	32 404	31 712	27 000	28 350	29 767	30 660

Entity overview

The National Home Builders Registration Council was established in 1998 in terms of the Housing Consumers Protection Measures Act (1998), as amended. Over the medium term, the council will continue to focus on regulating the home-building industry, increasing the enrolment of state-subsidised and non-subsidy homes, increasing the number of home inspections conducted, and professionalising the sector by training builders and technical professionals in the construction sector. Accordingly, over the period ahead, the council expects to register 12 213 new home builders, renew the registration of 46 597 registered home builders, and conduct 88 777 inspections on non-subsidy homes and 82 201 inspections on subsidy homes it plans to enrol.

Compensation of employees is projected to constitute 63.6 per cent (R2 billion) of the council's spending over the period ahead. Total expenditure is expected to increase at an average annual rate of 2.2 per cent, from R996.2 million in 2025/26 to R1.1 billion in 2028/29. The council generates revenue by charging fees for home enrolment, registrations and renewals, and for technical services, as well as through interest and dividends earned on the warranty fund. Revenue over the period ahead is expected to increase at an average annual rate of 2.5 per cent, from R1.7 billion in 2025/26 to R1.9 billion in 2028/29.

Programmes/Objectives/Activities

Table 33.25 National Home Builders Registration Council expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	973.0	1 211.7	606.5	349.4	-28.9%	56.6%	358.0	369.7	371.6	2.1%	35.1%
Regulation	374.1	324.7	371.9	342.2	-2.9%	25.4%	350.3	357.7	364.1	2.1%	34.2%
Protection	235.2	240.4	218.9	304.7	9.0%	18.0%	311.7	321.8	326.3	2.3%	30.7%
Total	1 582.3	1 776.8	1 197.2	996.2	-14.3%	100.0%	1 020.0	1 049.3	1 062.1	2.2%	100.0%

Statements of financial performance, cash flow and financial position

Table 33.26 National Home Builders Registration Council statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	1 978.6	2 211.9	2 426.8	1 717.8	-4.6%	100.0%	1 746.1	1 792.5	1 851.6	2.5%	100.0%
Sale of goods and services other than capital assets	751.4	804.2	705.6	986.8	9.5%	39.0%	1 008.6	1 032.9	1 067.0	2.6%	57.7%
of which:											
Sales by market establishments	727.7	787.5	677.9	910.8	7.8%	37.2%	930.3	952.2	983.7	2.6%	53.2%
Insurance premium revenue	644.6	638.0	520.6	691.6	2.4%	29.9%	727.0	744.6	769.2	3.6%	41.6%
Fee revenue	73.0	97.7	145.8	99.1	10.7%	5.0%	79.7	80.3	82.9	-5.8%	4.5%
Technical services revenue	10.1	51.8	11.5	120.0	128.4%	2.3%	123.6	127.3	131.5	3.1%	7.1%
Other sales	23.7	16.7	27.7	76.0	47.5%	1.7%	78.3	80.6	83.3	3.1%	4.5%
Other non-tax revenue	1 227.2	1 407.7	1 721.2	731.0	-15.9%	61.0%	737.5	759.6	784.7	2.4%	42.3%
Total revenue	1 978.6	2 211.9	2 426.8	1 717.8	-4.6%	100.0%	1 746.1	1 792.5	1 851.6	2.5%	100.0%
Expenses											
Current expenses	1 582.3	1 776.8	1 197.2	996.2	-14.3%	100.0%	1 020.0	1 049.3	1 062.1	2.2%	100.0%
Compensation of employees	581.1	609.8	612.5	640.0	3.3%	44.0%	651.7	669.9	671.3	1.6%	63.6%
Goods and services	978.1	1 164.9	567.3	339.1	-29.8%	54.9%	350.7	361.2	372.0	3.1%	34.6%
Depreciation	23.2	2.1	17.4	17.2	-9.6%	1.1%	17.7	18.2	18.7	3.0%	1.7%
Interest, dividends and rent on land	0.0	-	-	-	-100.0%	-	-	-	-	-	-
Total expenses	1 582.3	1 776.8	1 197.2	996.2	-14.3%	100.0%	1 020.0	1 049.3	1 062.1	2.2%	100.0%
Surplus/(Deficit)	396.2	435.0	1 229.6	721.5	22.1%		726.1	743.2	789.5	3.0%	
Cash flow statement											
Cash flow from operating activities	(0.2)	(95.2)	(3.9)	87.7	-807.4%	100.0%	91.6	90.9	112.2	8.5%	100.0%
Receipts											
Non-tax receipts	876.7	778.9	866.3	1 006.8	4.7%	100.0%	1 031.3	1 057.3	1 089.0	2.7%	100.0%
Sales of goods and services other than capital assets	833.7	733.0	824.6	940.8	4.1%	94.4%	963.3	987.2	1 016.9	2.6%	93.4%
of which:											
Sales by market establishment	810.0	718.9	796.9	910.8	4.0%	91.7%	930.3	952.2	980.8	2.5%	90.1%
Insurance premium revenue	726.9	599.4	639.6	691.6	-1.6%	75.3%	727.0	744.6	767.0	3.5%	70.5%
Fee revenue	73.0	97.7	145.8	99.1	10.7%	11.8%	79.7	80.3	82.7	-5.9%	7.6%
Technical services revenue	10.1	21.8	11.5	120.0	128.4%	4.6%	123.6	127.3	131.1	3.0%	12.0%
Other sales	23.7	14.1	27.7	30.0	8.2%	2.7%	33.0	35.0	36.1	6.3%	3.3%
Other tax receipts	43.0	45.9	41.7	66.0	15.4%	5.6%	68.0	70.0	72.1	3.0%	6.6%
Total receipts	876.7	778.9	866.3	1 006.8	4.7%	100.0%	1 031.3	1 057.3	1 089.0	2.7%	100.0%
Payment											
Current payments	855.8	861.4	870.1	919.1	2.4%	99.0%	939.7	966.4	976.8	2.1%	100.0%
Compensation of employees	581.1	609.8	612.5	640.0	3.3%	69.0%	651.7	669.9	671.3	1.6%	69.1%
Goods and services	274.8	251.6	257.6	279.1	0.5%	30.0%	288.0	296.5	305.5	3.1%	30.9%
Payments for financial assets	21.1	12.6	-	-	-100.0%	1.0%	-	-	-	-	-
Total payments	876.9	874.0	870.1	919.1	1.6%	100.0%	939.7	966.4	976.8	2.1%	100.0%
Net cash flow from investing activities	(47.7)	(123.7)	1 853.4	197.6	-260.6%	100.0%	888.3	156.6	198.0	0.1%	100.0%
Acquisition of property, plant, equipment and intangible assets	(13.6)	(7.5)	(2.5)	(21.8)	17.2%	-2.4%	(2.0)	(2.0)	(4.0)	-43.2%	-0.6%
Acquisition of software and other intangible assets	(0.1)	-	(4.8)	-	-100.0%	-0.3%	(30.0)	(30.0)	-	-	-4.8%
Other flows from investing activities	(34.1)	(116.2)	1 860.7	219.4	-286.1%	102.7%	920.3	188.6	202.0	-2.7%	105.5%
Net increase/(decrease) in cash and cash equivalents	(48.0)	(218.9)	1 849.6	285.3	-281.2%	100.0%	980.0	247.5	310.2	2.8%	100.0%

Table 33.26 National Home Builders Registration Council statements of financial performance, cash flow and financial position (continued)

Statement of financial position				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	103.4	114.2	103.5	161.4	16.0%	1.1%	174.6	187.1	178.9	3.5%	1.3%
of which:											
Acquisition of assets	(13.6)	(7.5)	(2.5)	(21.8)	17.2%	100.0%	(2.0)	(2.0)	(4.0)	-43.2%	100.0%
Investments	8 797.6	9 505.2	10 871.8	10 885.1	7.4%	94.5%	12 396.3	13 229.5	14 431.1	9.9%	96.9%
Inventory	6.6	5.0	3.4	2.3	-29.6%	—	2.4	2.0	1.5	-13.4%	—
Receivables and prepayments	45.8	84.2	68.1	25.2	-18.1%	0.5%	25.9	20.0	23.0	-2.9%	0.2%
Cash and cash equivalents	627.3	361.7	347.3	273.5	-24.2%	3.8%	199.7	250.0	200.0	-9.9%	1.6%
Total assets	9 580.6	10 070.3	11 394.1	11 347.5	5.8%	100.0%	12 798.9	13 688.6	14 834.5	9.3%	100.0%
Accumulated surplus/(deficit)	8 309.2	8 744.9	9 974.4	9 723.9	5.4%	86.7%	11 458.5	12 312.6	13 351.4	11.1%	89.8%
Capital and reserves	3.7	3.1	3.1	3.1	-5.8%	—	2.0	1.0	1.0	-31.1%	—
Trade and other payables	122.5	134.2	114.2	99.1	-6.8%	1.1%	95.8	98.6	108.6	3.1%	0.7%
Provisions	1 099.3	1 128.3	1 241.8	1 469.9	10.2%	11.7%	1 193.4	1 229.2	1 328.3	-3.3%	9.1%
Derivatives financial instruments	45.9	59.8	60.6	51.6	4.0%	0.5%	49.2	47.2	45.2	-4.3%	0.3%
Total equity and liabilities	9 580.6	10 070.3	11 394.1	11 347.5	5.8%	100.0%	12 798.9	13 688.6	14 834.5	9.3%	100.0%

Personnel information

Table 33.27 National Home Builders Registration Council personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved establishment posts	Number on approved establishment	Actual		Revised estimate			Medium-term expenditure estimate											
			2024/25			2025/26			2026/27			2027/28			2028/29				2025/26 - 2028/29
National Home Builders Registration Council			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	595	595	595	612.5	1.0	595	640.0	1.1	595	651.7	1.1	595	669.9	1.1	595	671.3	1.1	–	100.0%
1 – 6	20	20	20	4.6	0.2	20	4.8	0.2	20	4.9	0.2	20	5.0	0.3	20	5.0	0.3	–	3.4%
7 – 10	305	305	305	233.8	0.8	305	242.1	0.8	305	246.5	0.8	305	253.4	0.8	305	254.0	0.8	–	51.3%
11 – 12	83	83	83	80.3	1.0	83	86.0	1.0	83	87.6	1.1	83	90.0	1.1	83	90.2	1.1	–	13.9%
13 – 16	185	185	185	286.6	1.5	185	299.5	1.6	185	304.9	1.6	185	313.4	1.7	185	314.1	1.7	–	31.1%
17 – 22	2	2	2	7.3	3.6	2	7.6	3.8	2	7.7	3.9	2	7.9	4.0	2	8.0	4.0	–	0.3%

1. Rand million.

National Housing Finance Corporation

Selected performance indicators

Table 33.28 National Housing Finance Corporation performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Value of social housing approvals per year	Social and rental housing finance	Reduced poverty and improved livelihoods	R74m	R91m	R105m	R74m	R222m	R443m	R465m
Value of private rental approvals per year	Social and rental housing finance		R206m	R65m	R227m	R159m	R263m	R315m	R331m
Value of finance-linked individual subsidy programme approvals per year	Grant facilitation: Finance-linked individual subsidy programme		R286m	R415m	R934m	R948m	R436m	R453m	R467m
Number of subsidy applications approved per year	Grant facilitation: Finance-linked individual subsidy programme		4 283	4 391	8 193	3 222	3 368	3 521	3 679
Value of finance-linked individual subsidy programme disbursements per year	Grant facilitation: Finance-linked individual subsidy programme		R221m	R315m	R600m	R520m	R348m	R366m	R384m
Number of subsidies disbursed per year	Grant facilitation: Finance-linked individual subsidy programme		4 107	4 623	6 135	2 578	2 695	2 816	2 943
Amount leveraged from financial institutions per year	Grant facilitation: Finance-linked individual subsidy programme		R2.3bn	R1.9bn	R1.7bn	R838m	R876m	R915m	R957m

Entity overview

The National Housing Finance Corporation was established in 1996 in terms of the Companies Act (1973). It is a development finance institution with the principal mandate of enabling access to affordable housing finance for low-income to middle-income South African households. It implements the finance-linked individual subsidy programme under the first home finance policy.

Over the medium term, the corporation will provide affordable housing finance to intermediaries such as social housing institutions to construct affordable rental projects and facilitate the participation of retail financial intermediaries that provide micro-loans for the affordable housing market. To support first-time homeowners who seek to fund their home purchases or self-build projects through savings, mortgage and non-mortgage finance instruments, the corporation expects to approve 10 568 finance-linked individual subsidy applications and disburse 8 454 subsidies at a projected cost of R1.1 billion over the medium term. This accounts for an estimated 32.1 per cent of the corporation's total projected spending over the period ahead.

The corporation's expenditure is set to increase at an average annual rate of 6.6 per cent, from R973.7 million in 2025/26 to R1.2 billion in 2028/29. The corporation derives its revenue through interest on loans and investments, income from controlled entities, management fees, rental income, and transfers from the department for the finance-linked individual subsidy programme. Revenue is expected to increase at an average annual rate of 5.2 per cent, from R1.2 billion in 2025/26 to R1.4 billion in 2028/29.

Programmes/Objectives/Activities

Table 33.29 National Housing Finance Corporation expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	217.9	214.2	227.2	265.2	6.8%	24.1%	359.0	362.9	377.7	12.5%	32.2%
Programme management	67.2	61.8	19.2	24.1	-28.9%	4.5%	32.2	33.5	34.9	13.1%	2.9%
Subsidy housing	4.0	4.5	—	—	-100.0%	0.2%	—	—	—	—	—
Social and rental housing finance	50.3	76.5	86.0	76.7	15.1%	7.5%	78.8	89.5	88.5	4.8%	7.5%
Grant facilitation: Finance-linked individual subsidy programme	384.9	486.0	416.5	435.7	4.2%	44.9%	465.1	486.1	510.1	5.4%	42.7%
Affordable housing finance	187.3	179.8	181.1	171.9	-2.8%	18.8%	163.2	169.6	168.7	-0.6%	14.7%
Total	911.5	1 022.8	930.0	973.7	2.2%	100.0%	1 098.4	1 141.5	1 180.0	6.6%	100.0%

Statements of financial performance, cash flow and financial position

Table 33.30 National Housing Finance Corporation statements of financial performance, cash flow and financial position

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	Audited outcome			2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million	2022/23	2023/24	2024/25								
Revenue	709.2	811.9	758.1	741.4	1.5%	61.9%	755.4	788.1	883.5	6.0%	63.0%
Non-tax revenue	579.1	640.4	579.0	563.1	-0.9%	48.4%	526.4	540.2	636.3	4.2%	44.2%
Sale of goods and services other than capital assets of which:											
Administrative fees	2.1	2.5	2.4	—	-100.0%	0.1%	—	—	—	—	—
Levies from property sales transactions	2.1	2.5	2.4	—	-100.0%	0.1%	—	—	—	—	—
Sales by market establishments	577.0	637.9	576.6	563.1	-0.8%	48.3%	526.4	540.2	636.3	4.2%	44.2%
Sale of houses	0.2	0.3	—	—	-100.0%	—	—	—	—	—	—
Interest on advances	266.3	366.6	322.4	323.3	6.7%	26.2%	318.0	343.7	438.7	10.7%	28.5%
Rental income, management fees, fees on loans for construction projects	105.7	41.8	37.3	18.8	-43.7%	4.2%	18.7	7.6	10.6	-17.5%	1.0%
Revenue from controlled entities	204.8	229.2	217.0	220.9	2.6%	17.9%	189.7	189.0	187.1	-5.4%	14.7%
Other non-tax revenue	130.2	171.5	179.1	178.4	11.1%	13.5%	229.0	247.9	247.2	11.5%	18.8%
Transfers received	520.1	474.5	421.9	440.3	-5.4%	38.1%	457.9	476.1	492.9	3.8%	37.0%
Total revenue	1 229.3	1 286.3	1 180.0	1 181.7	-1.3%	100.0%	1 213.2	1 264.3	1 376.5	5.2%	100.0%

Table 33.30 National Housing Finance Corporation statements of financial performance, cash flow and financial position (continued)

Statement of financial performance						Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	
Expenses												
Current expenses	535.0	542.0	526.8	554.8	1.2%	56.2%	660.5	683.8	699.4	8.0%	59.8%	
Compensation of employees	123.9	153.2	157.3	203.2	17.9%	16.6%	263.6	274.4	285.7	12.0%	24.1%	
Goods and services	283.7	241.3	235.8	226.9	-7.2%	25.7%	286.8	302.0	306.8	10.6%	26.2%	
Depreciation	2.4	1.8	1.7	2.2	-2.6%	0.2%	8.5	8.8	9.2	61.7%	0.8%	
Interest, dividends and rent on land	124.9	145.7	132.1	122.4	-0.7%	13.7%	101.6	98.6	97.7	-7.2%	8.7%	
Transfers and subsidies	376.6	480.7	403.2	418.9	3.6%	43.8%	437.9	457.7	480.6	4.7%	40.2%	
Total expenses	911.5	1 022.8	930.0	973.7	2.2%	100.0%	1 098.4	1 141.5	1 180.0	6.6%	100.0%	
Surplus/(Deficit)	317.8	263.6	250.0	208.0	-13.2%		114.8	122.8	196.5	-1.9%		
Cash flow statement												
Cash flow from operating activities	251.0	(338.1)	(168.9)	(59.4)	-161.9%	100.0%	47.5	199.0	179.7	-244.6%	100.0%	
Receipts												
Non-tax receipts	657.4	753.7	720.4	704.3	2.3%	59.6%	671.3	698.8	788.8	3.8%	42.5%	
Sales of goods and services other than capital assets	576.0	640.4	579.0	563.1	-0.8%	49.6%	526.4	540.2	636.3	4.2%	33.5%	
of which:												
Administrative fees	2.1	2.5	2.4	—	-100.0%	0.1%	—	—	—	—	—	
Levies from property sales transactions	2.1	2.5	2.4	—	-100.0%	0.1%	—	—	—	—	—	
Sales by market establishment	573.9	637.9	576.6	563.1	-0.6%	49.4%	526.4	540.2	636.3	4.2%	33.5%	
Sale of houses	0.2	0.3	—	—	-100.0%	—	—	—	—	—	—	
Interest on advances	266.3	366.6	322.4	323.3	6.7%	26.9%	318.0	343.7	438.7	10.7%	21.7%	
Rental income, management fees, fees on loans for construction projects	105.7	41.7	37.3	18.8	-43.7%	4.3%	18.7	7.6	10.6	-17.5%	0.7%	
Revenue from controlled entities	201.8	229.2	217.0	220.9	3.1%	18.3%	189.7	189.0	187.1	-5.4%	11.1%	
Other tax receipts	81.4	113.3	141.3	141.2	20.2%	10.0%	144.9	158.6	152.5	2.6%	9.0%	
Transfers received	497.5	474.5	421.9	440.3	-4.0%	38.6%	918.1	957.2	995.6	31.3%	56.5%	
Financial transactions in assets and liabilities	20.1	26.6	24.6	15.8	-7.8%	1.8%	16.3	17.0	17.6	3.8%	1.0%	
Total receipts	1 175.1	1 254.8	1 166.8	1 160.3	-0.4%	100.0%	1 605.8	1 672.9	1 802.0	15.8%	100.0%	
Payment												
Current payments	445.1	490.1	444.0	485.7	3.0%	36.8%	577.1	581.2	598.5	7.2%	37.7%	
Compensation of employees	143.0	168.4	158.9	203.2	12.4%	13.3%	263.6	274.4	285.7	12.0%	17.7%	
Goods and services	173.3	176.0	153.0	160.1	-2.6%	13.1%	211.9	208.2	215.1	10.4%	13.6%	
Interest and rent on land	128.7	145.7	132.1	122.4	-1.7%	10.4%	101.6	98.6	97.7	-7.2%	6.4%	
Transfers and subsidies	221.0	449.5	401.4	418.9	23.8%	29.4%	437.9	457.7	480.6	4.7%	29.6%	
Payments for financial assets	258.0	653.3	490.2	315.1	6.9%	33.8%	543.4	435.1	543.2	19.9%	32.7%	
Total payments	924.0	1 592.9	1 335.7	1 219.7	9.7%	100.0%	1 558.3	1 473.9	1 622.3	10.0%	100.0%	
Net cash flow from advancing activities (financial institutions only)	(123.0)	599.2	671.0	439.0	-252.8%	100.0%	461.0	327.0	104.8	-38.0%	100.0%	
Disbursements and other payments	(780.8)	(415.9)	(381.1)	(595.0)	-8.7%	-137.0%	(551.0)	(945.0)	(1 429.0)	33.9%	-327.6%	
Repayments and other receipts	657.7	1 015.0	1 052.0	1 034.0	16.3%	237.0%	1 012.0	1 272.0	1 533.8	14.0%	427.6%	
Net cash flow from investing activities	33.1	(150.8)	(315.7)	(69.8)	-228.3%	100.0%	(83.5)	(185.6)	(267.7)	56.5%	100.0%	
Acquisition of property, plant, equipment and intangible assets	(1.1)	(1.4)	(4.5)	(9.8)	110.8%	3.3%	(123.5)	(61.6)	(17.7)	21.6%	37.8%	
Proceeds from the sale of property, plant, equipment and intangible assets	0.1	0.2	0.2	—	-100.0%	-0.1%	108.0	—	—	—	-20.1%	
Other flows from investing activities	34.0	(149.7)	(311.4)	(60.0)	-220.8%	96.8%	(68.0)	(124.0)	(250.0)	60.9%	82.3%	
Net cash flow from financing activities	182.7	(226.0)	(270.7)	(779.6)	-262.2%	100.0%	(215.1)	7.5	7.5	-121.3%	100.0%	
Borrowing activities	(33.6)	(226.9)	(170.6)	(31.0)	-2.7%	42.3%	(12.5)	(12.5)	(12.5)	-26.2%	18.7%	
Other flows from financing activities	216.4	1.0	(100.1)	(748.6)	-251.2%	57.7%	(202.7)	20.0	20.0	-129.9%	81.3%	
Net increase/(decrease) in cash and cash equivalents	343.8	(115.7)	(84.4)	(469.9)	-211.0%	100.0%	209.9	348.0	24.3	-137.3%	100.0%	

Table 33.30 National Housing Finance Corporation statements of financial performance, cash flow and financial position (continued)

Statement of financial position					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	85.8	115.8	131.8	20.4	-38.0%	1.2%	48.2	52.0	56.1	40.1%	0.7%
of which:											
Acquisition of assets	(1.1)	(1.4)	(4.5)	(9.8)	110.8%	100.0%	(123.5)	(61.6)	(17.7)	21.6%	100.0%
Investments	1 138.0	1 274.6	1 748.2	1 654.0	13.3%	19.0%	1 663.5	1 656.5	1 649.5	-0.1%	22.9%
Loans	4 214.0	4 171.5	3 927.3	3 938.8	-2.2%	53.2%	4 013.1	4 297.3	4 996.2	8.2%	61.3%
Receivables and prepayments	49.6	26.5	29.0	29.0	-16.4%	0.4%	29.0	29.0	29.0	—	0.4%
Cash and cash equivalents	2 206.0	2 090.3	2 005.9	1 536.1	-11.4%	25.6%	1 288.1	1 159.9	691.3	-23.4%	14.5%
Taxation	65.6	71.8	16.5	19.2	-33.7%	0.6%	18.2	17.3	16.4	-5.0%	0.2%
Total assets	7 759.2	7 750.4	7 858.8	7 197.5	-2.5%	100.0%	7 060.1	7 212.1	7 438.6	1.1%	100.0%
Accumulated surplus/(deficit)	2 335.5	2 599.7	2 829.2	3 007.8	8.8%	35.2%	3 116.0	3 252.7	3 463.2	4.8%	45.3%
Capital and reserves	1 069.4	1 069.4	1 069.4	1 017.6	-1.6%	13.8%	1 017.6	1 017.6	1 017.6	—	14.1%
Capital reserve fund	1 656.7	1 656.7	1 656.7	1 656.7	—	21.7%	1 656.7	1 656.7	1 656.7	—	22.9%
Borrowings	1 314.4	1 084.2	927.2	903.2	-11.8%	13.8%	846.2	839.3	831.8	-2.7%	11.6%
Trade and other payables	107.5	65.6	74.2	74.2	-11.6%	1.1%	74.2	74.2	74.2	—	1.0%
Taxation	2.7	0.5	0.9	—	-100.0%	—	—	—	—	—	—
Provisions	10.5	9.2	7.5	29.7	41.3%	0.2%	42.8	44.7	47.7	17.1%	0.6%
Managed funds	1 207.5	1 208.5	1 251.2	502.7	-25.3%	13.6%	300.0	320.0	340.0	-12.2%	4.4%
Derivatives financial instruments	55.0	56.7	42.4	5.6	-53.2%	0.5%	6.6	6.9	7.5	9.9%	0.1%
Total equity and liabilities	7 759.2	7 750.4	7 858.8	7 197.5	-2.5%	100.0%	7 060.1	7 212.1	7 438.6	1.1%	100.0%

Personnel information

Table 33.31 National Housing Finance Corporation personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved establishment posts	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29					2025/26 - 2028/29
National Housing Finance Corporation			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	179	179	154	157.3	1.0	179	203.2	1.1	179	263.6	1.5	179	274.4	1.5	179	285.7	1.6	–	100.0%
1 – 6	24	24	32	7.6	0.2	24	6.8	0.3	24	8.8	0.4	24	9.2	0.4	24	9.6	0.4	–	13.4%
7 – 10	58	58	56	37.8	0.7	58	38.2	0.7	58	49.5	0.9	58	51.6	0.9	58	53.7	0.9	–	32.4%
11 – 12	44	44	25	30.8	1.2	44	46.2	1.0	44	59.9	1.4	44	62.3	1.4	44	64.9	1.5	–	24.6%
13 – 16	45	45	37	67.1	1.8	45	79.4	1.8	45	103.0	2.3	45	107.2	2.4	45	111.6	2.5	–	25.1%
17 – 22	8	8	4	13.9	3.5	8	32.7	4.1	8	42.3	5.3	8	44.1	5.5	8	45.9	5.7	–	4.5%

1. Rand million.

Property Practitioners Fidelity Fund

Entity overview

The Property Practitioners Fidelity Fund is managed by the Property Practitioners Regulatory Authority. The fund was established in the public interest to protect consumers by providing warranty cover against the negligence of property practitioners when undertaking real estate transactions.

The fund's expenditure is mainly on claims approved by the Property Practitioners Regulatory Authority to pay consumers who have suffered financial loss and been defrauded by property practitioners, as well as the associated legal costs, and management fees for the fund's investments. Expenditure is expected to decrease at an average annual rate of 4.1 per cent, from R131.5 million in 2025/26 to R115.9 million in 2028/29, as fewer payouts are projected.

The fund generates revenue through administrative fees, interest earned on trust accounts and recovered claims. Revenue is expected to increase at an average annual rate of 5 per cent, from R132 million 2025/26 to R152.8 million in 2028/29.

Programmes/Objectives/Activities

Table 33.32 Property Practitioners Fidelity Fund expenditure trends and estimates by programme/objective/activity

	Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26				2026/27	2027/28	2028/29		
R million						2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Administration	58.5	68.9	98.1	131.5		31.0%	100.0%	106.6	111.1	115.9	-4.1%	100.0%
Total	58.5	68.9	98.1	131.5		31.0%	100.0%	106.6	111.1	115.9	-4.1%	100.0%

Statements of financial performance, cash flow and financial position

Table 33.33 Property Practitioners Fidelity Fund statements of financial performance, cash flow and financial position

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	107.2	92.4	110.1	132.0	7.2%	100.0%	107.1	145.5	152.8	5.0%	100.0%
Sale of goods and services other than capital assets of which:	58.3	87.7	106.4	86.9	14.2%	76.8%	107.1	95.8	100.6	5.0%	74.9%
Administrative fees	25.5	36.2	56.1	36.5	12.6%	34.9%	57.9	40.2	42.2	5.0%	34.6%
Interest on trust funds	21.9	33.3	53.5	35.0	16.9%	32.5%	55.0	38.6	40.5	5.0%	33.1%
Contribution from estate agents	2.3	2.9	2.6	1.5	-14.0%	2.1%	2.9	1.6	1.7	5.0%	1.5%
Claims recoveries	1.3	—	—	—	-100.0%	0.3%	—	—	—	—	—
Sales by market establishments	32.8	51.5	50.3	50.4	15.5%	41.9%	49.2	55.6	58.4	5.0%	40.3%
Fair value adjustment	14.2	—	—	—	-100.0%	3.2%	—	—	—	—	—
Interest on investment	18.6	51.4	50.3	50.4	39.5%	38.7%	49.2	55.6	58.4	5.0%	40.3%
Other income	—	0.1	0.0	—	—	—	—	—	—	—	—
Other non-tax revenue	48.9	4.7	3.7	45.0	-2.7%	23.2%	0.0	49.6	52.1	5.0%	25.1%
Total revenue	107.2	92.4	110.1	132.0	7.2%	100.0%	107.1	145.5	152.8	5.0%	100.0%
Expenses											
Current expenses	58.3	68.9	92.7	124.0	28.6%	96.3%	99.1	103.3	107.8	-4.6%	93.0%
Goods and services	58.3	68.9	92.7	124.0	28.6%	96.3%	99.1	103.3	107.8	-4.6%	93.0%
Transfers and subsidies	0.2	—	5.4	7.5	235.3%	3.7%	7.5	7.8	8.2	2.8%	7.0%
Total expenses	58.5	68.9	98.1	131.5	31.0%	100.0%	106.6	111.1	115.9	-4.1%	100.0%
Surplus/(Deficit)	48.7	23.5	11.9	—	-100.0%		—	34.4	36.8	—	
Cash flow statement											
Cash flow from operating activities	(34.9)	15.0	32.7	8.4	-162.1%	100.0%	30.6	33.0	35.3	61.6%	100.0%
Receipts											
Non-tax receipts	55.7	85.1	129.3	103.0	22.8%	100.0%	126.4	132.7	139.3	10.6%	100.0%
Sales of goods and services other than capital assets of which:	55.7	85.1	129.3	58.0	1.4%	87.9%	79.1	83.1	87.3	14.6%	62.6%
Administrative fees	55.7	36.5	79.0	35.2	-14.1%	55.3%	55.2	58.0	60.9	20.0%	43.7%
Interest on trust funds	19.3	33.7	76.4	35.0	22.0%	44.0%	55.0	57.8	60.6	20.1%	43.5%
Contribution from estate agents	36.4	2.9	2.6	1.5	-65.7%	11.6%	0.2	0.3	0.3	-43.1%	0.2%
Sales by market establishment	—	48.6	50.3	22.8	—	32.6%	23.9	25.1	26.3	5.0%	18.9%
Interest on investment	—	48.6	50.3	50.4	—	40.0%	23.9	25.1	26.3	-19.5%	18.9%
Other income	—	—	—	—	—	—	0.0	0.0	0.0	—	—
Other tax receipts	—	—	—	45.0	—	12.1%	47.3	49.6	52.1	5.0%	37.4%
Total receipts	55.7	85.1	129.3	103.0	22.8%	100.0%	126.4	132.7	139.3	10.6%	100.0%
Payment											
Current payments	90.4	70.2	91.2	87.1	-1.2%	96.3%	88.3	91.9	95.9	3.3%	92.2%
Goods and services	90.4	70.2	91.2	87.1	-1.2%	96.3%	88.3	91.9	95.9	3.3%	92.2%
Transfers and subsidies	0.2	—	5.4	7.5	235.3%	3.7%	7.5	7.8	8.2	2.8%	7.8%
Total payments	90.6	70.2	96.6	94.6	1.5%	100.0%	95.8	99.7	104.1	3.2%	100.0%
Net cash flow from investing activities	512.6	125.6	—	—	-100.0%	100.0%	—	—	—	—	—
Other flows from investing activities	512.6	125.6	—	—	-100.0%	100.0%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	477.7	140.6	32.7	8.4	-74.0%	100.0%	30.6	33.0	35.3	61.6%	100.0%

Table 33.33 Property Practitioners Fidelity Fund statements of financial performance, cash flow and financial position (continued)

Statement of financial position					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Investments	123.7	—	—	—	-100.0%	4.6%	—	—	—	—	—
Loans	—	4.5	13.5	3.0	—	0.8%	3.1	3.3	3.4	5.0%	0.4%
Receivables and prepayments	40.6	19.8	2.3	24.2	-15.9%	3.2%	25.4	26.7	28.0	5.0%	3.4%
Cash and cash equivalents	486.4	627.0	659.7	681.0	11.9%	91.4%	715.1	750.8	788.4	5.0%	96.2%
Total assets	650.7	651.2	675.4	708.2	2.9%	100.0%	743.6	780.8	819.8	5.0%	100.0%
Accumulated surplus/(deficit)	645.2	634.1	646.1	673.2	1.4%	96.8%	706.9	742.2	779.3	5.0%	95.1%
Trade and other payables	4.7	17.1	29.4	35.0	95.4%	3.2%	36.7	38.6	40.5	5.0%	4.9%
Provisions	0.4	—	—	—	-100.0%	—	—	—	—	—	—
Managed funds	0.4	—	—	—	-100.0%	—	—	—	—	—	—
Total equity and liabilities	650.7	651.2	675.4	708.2	2.9%	100.0%	743.6	780.8	819.8	5.0%	100.0%

Property Practitioners Regulatory Authority

Table 33.34 Property Practitioners Regulatory Authority performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number/Percentage of Property Practitioners Fidelity Fund certificates renewed per year	Compliance	Reduced poverty and improved livelihoods	46 866	17 473	17 088	67 238	71 945	76 981	100%
Number of estate agencies inspected per year	Compliance		224	211	309	400	500	600	700
Number of property practitioners qualified for professional designations per year	Education and training		3 622	3 417	2 880	2 000	2 250	2 500	2 750
Number/Percentage of property practitioners compliant with the continuous professional development programme per year	Education and training		14 046	6 366	7 054	15 000	20 000	22 000	100%

1. Target will be reported on only until 2027/28.

Entity overview

The Property Practitioners Regulatory Authority was established in terms of the Property Practitioners Act (2019) and is mandated to regulate the conduct and activities of property practitioners when dealing with the marketing, promotion, management, sale, letting, financing and purchase of immovable property. The authority also manages the Property Practitioners Fidelity Fund and provides education and training programmes to develop candidate property practitioners.

Over the medium term, the authority will focus on ensuring that property practitioners and estate agencies comply with the regulations that govern them, professionalising the sector through education and training to equip new practitioners with the necessary skills, and providing skills development for established practitioners. To this end, by 2027/28, the authority plans to renew 148 926 Property Practitioners Fidelity Fund certificates of registered practitioners, register 32 250 new practitioners and ensure 42 000 practitioners are compliant with the continuous development programme; and, over the medium term, inspect 1 800 estate agencies and certify 7 500 candidate practitioners. In 2028/29, the authority aims to renew all Property Practitioners Fidelity Fund certificates of registered practitioners and ensure that all practitioners are compliant with the continuous development programme.

The marginal growth in expenditure, at an average annual rate of 0.6 per cent over the period ahead, is driven by a decrease in spending on compliance and education and training as the entity minimises expenditure in response to slow projected revenue growth. The authority generates the bulk of its revenue from rendering its services. Revenue is expected to increase at an average annual rate of 1.2 per cent, from R194.5 million in 2025/26 to R201.3 million in 2028/29.

Programmes/Objectives/Activities

Table 33.35 Property Practitioners Regulatory Authority expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million					2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Administration	116.2	105.2	120.3	128.0	3.3%	67.3%	123.1	128.8	135.0	1.8%	68.1%
Compliance	41.9	39.5	44.9	53.2	8.2%	25.7%	46.0	48.1	50.4	-1.7%	25.4%
Education and training	14.1	10.2	11.6	13.2	-2.1%	7.0%	11.9	12.1	12.7	-1.2%	6.5%
Total	172.2	155.0	176.9	194.4	4.1%	100.0%	181.0	189.1	198.2	0.6%	100.0%

Statements of financial performance, cash flow and financial position

Table 33.36 Property Practitioners Regulatory Authority statements of financial performance, cash flow and financial position

Statement of financial performance						Average growth rate (%)	Average: Expend- iture/ Total (%)				Average growth rate (%)	Average: Expend- iture/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate					
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	
Revenue												
Non-tax revenue	153.1	138.1	174.2	194.5	8.3%	100.0%	182.6	191.7	201.3	1.2%	100.0%	
Sale of goods and services other than capital assets	118.9	123.5	150.6	167.1	12.0%	84.9%	159.8	167.7	176.1	1.8%	87.5%	
of which:						—					—	
Administrative fees	53.9	58.4	78.1	76.9	12.6%	40.5%	77.5	81.4	85.5	3.6%	42.5%	
Management fees	53.9	58.4	78.1	76.9	12.6%	40.5%	77.5	81.4	85.5	3.6%	42.5%	
Sales by market establishments	65.0	65.1	72.5	90.2	11.5%	44.4%	82.2	86.3	90.7	0.2%	45.0%	
Contributions	21.4	29.4	37.0	65.3	45.0%	23.2%	45.2	47.5	49.9	-8.6%	24.8%	
Examinations	43.6	35.7	35.4	24.9	-17.1%	21.1%	37.0	38.8	40.8	17.9%	20.3%	
Other non-tax revenue	34.2	14.6	23.6	27.4	-7.1%	15.1%	22.8	24.0	25.2	-2.8%	12.5%	
Total revenue	153.1	138.1	174.2	194.5	8.3%	100.0%	182.6	191.7	201.3	1.2%	100.0%	
Expenses												
Current expenses	172.2	155.0	176.9	194.4	4.1%	100.0%	181.0	189.1	198.2	0.6%	100.0%	
Compensation of employees	97.2	96.5	105.0	127.9	9.6%	61.1%	117.0	122.6	128.8	0.2%	64.8%	
Goods and services	70.0	53.4	66.1	60.7	-4.6%	35.8%	58.0	60.2	62.9	1.2%	31.9%	
Depreciation	5.0	5.0	5.8	5.8	5.0%	3.1%	6.0	6.2	6.5	3.8%	3.3%	
Total expenses	172.2	155.0	176.9	194.4	4.1%	100.0%	181.0	189.1	198.2	0.6%	100.0%	
Surplus/(Deficit)	(19.1)	(16.9)	(2.7)	—	-100.0%		1.6	2.6	3.1	—		
Cash flow statement												
Cash flow from operating activities	62.6	(33.4)	(5.3)	6.5	-52.9%	100.0%	7.6	8.5	9.3	12.4%	100.0%	
Receipts												
Non-tax receipts	186.8	137.6	158.2	194.5	1.4%	100.0%	182.6	191.7	201.3	1.2%	100.0%	
Sales of goods and services other than capital assets	154.7	128.6	148.7	167.1	2.6%	88.5%	159.8	167.8	176.1	1.8%	87.5%	
of which:						—					—	
Administrative fees	53.9	58.4	78.1	76.9	12.6%	39.5%	77.5	81.4	85.5	3.6%	42.5%	
Management fees	53.9	58.4	78.1	76.9	12.6%	39.5%	77.5	81.4	85.5	3.6%	42.5%	
Sales by market establishment	100.8	70.2	70.6	90.2	-3.6%	49.0%	82.2	86.3	90.7	0.2%	45.0%	
Contributions	21.4	37.3	37.0	65.3	45.0%	23.8%	45.2	47.5	49.9	-8.6%	24.8%	
Examinations	43.6	32.9	33.6	24.9	-17.1%	19.9%	37.0	38.8	40.8	17.9%	20.3%	
Rent and other income	35.8	—	—	—	-100.0%	5.3%	—	—	—	—	—	
Other tax receipts	32.1	9.1	9.4	27.4	-5.2%	11.5%	22.8	24.0	25.2	-2.8%	12.5%	
Total receipts	186.8	137.6	158.2	194.5	1.4%	100.0%	182.6	191.7	201.3	1.2%	100.0%	
Payment												
Current payments	124.1	171.0	163.5	187.9	14.8%	100.0%	175.0	183.2	192.0	0.7%	100.0%	
Compensation of employees	94.3	105.7	107.6	127.9	10.7%	67.4%	117.0	122.9	129.0	0.3%	67.1%	
Goods and services	29.9	65.3	55.9	60.0	26.2%	32.6%	58.0	60.3	63.0	1.6%	32.9%	
Total payments	124.1	171.0	163.5	187.9	14.8%	100.0%	175.0	183.2	192.0	0.7%	100.0%	
Net cash flow from investing activities	(3.8)	(1.4)	(4.8)	—	-100.0%	100.0%	—	—	—	—	—	
Acquisition of property, plant, equipment and intangible assets	(3.3)	(1.3)	(1.0)	—	-100.0%	55.4%	—	—	—	—	—	
Acquisition of software and other intangible assets	(0.5)	(0.2)	(3.8)	—	-100.0%	44.6%	—	—	—	—	—	
Net increase/(decrease) in cash and cash equivalents	58.8	(34.8)	(10.1)	6.5	-52.0%	100.0%	7.6	8.5	9.3	12.4%	100.0%	

Statement of financial position			Average:			Average:

Number of posts			

1. Rand million.

				Estimated	

ensure sustainable and regulated disbursements to accredited social housing institutions and other delivery agents.

To this end, over the MTEF period, the authority aims to deliver 7 300 social housing units through its consolidated capital grant, which provides subsidies to reduce the capital cost of constructing rental units. This is to be funded through its project development and funding programme, which accounts for 88.3 per cent (R2.6 billion) of total expenditure over the period ahead. To ensure that a targeted 43 accredited social housing institutions and other delivery agents deliver contracted social housing projects, the authority plans to disburse R83.5 million over the next 3 years through its institutional investment grant to build capacity in these institutions.

Expenditure is expected to increase at an average annual rate of 3.7 per cent, from R902.3 million in 2025/26 to R1 billion in 2028/29. The regulator derives all its revenue through transfers from the department. Revenue is expected to increase in line with expenditure.

Programmes/Objectives/Activities

Table 33.39 Social Housing Regulatory Authority expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	67.4	81.3	77.5	75.3	3.8%	7.8%	79.7	82.8	85.4	4.3%	8.5%
Project development and funding	836.9	1 030.4	803.2	796.7	-1.6%	89.8%	828.7	861.8	888.6	3.7%	88.3%
Sector development	11.8	10.3	21.1	25.8	29.8%	1.8%	26.8	27.9	28.8	3.7%	2.9%
Compliance, accreditation and regulation	7.2	6.7	5.3	4.5	-14.6%	0.6%	3.3	3.5	3.6	-7.1%	0.4%
Total	923.3	1 128.8	907.2	902.3	-0.8%	100.0%	938.6	976.0	1 006.3	3.7%	100.0%

Statements of financial performance, cash flow and financial position

Table 33.40 Social Housing Regulatory Authority statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Revenue											
Non-tax revenue	95.1	80.6	45.7	—	-100.0%	5.9%	—	—	—	—	—
Other non-tax revenue	95.1	80.6	45.7	—	-100.0%	5.9%	—	—	—	—	—
Transfers received	887.4	897.7	864.1	902.3	0.6%	94.1%	938.6	976.0	1 006.3	3.7%	100.0%
Total revenue	982.6	978.3	909.8	902.3	-2.8%	100.0%	938.6	976.0	1 006.3	3.7%	100.0%
Expenses											
Current expenses	76.8	91.9	86.9	81.1	1.8%	8.7%	84.4	87.7	90.5	3.7%	9.0%
Compensation of employees	39.5	42.2	43.3	48.5	7.1%	4.5%	55.8	60.6	64.0	9.7%	6.2%
Goods and services	35.3	49.7	42.2	32.6	-2.6%	4.1%	28.6	27.1	26.4	-6.8%	2.8%
Depreciation	2.0	—	1.3	—	-100.0%	0.1%	—	—	—	—	—
Transfers and subsidies	846.5	1 036.9	820.4	821.2	-1.0%	91.3%	854.2	888.3	915.9	3.7%	91.0%
Total expenses	923.3	1 128.8	907.2	902.3	-0.8%	100.0%	938.6	976.0	1 006.3	3.7%	100.0%
Surplus/(Deficit)	59.3	(150.5)	2.6	—	-100.0%		—	—	—	—	

Personnel information

Table 33.41 Social Housing Regulatory Authority personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved establishment posts	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
			Social Housing Regulatory Authority			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	52	52	47	43.3	0.9	49	48.5	1.0	51	55.8	1.1	52	60.6	1.2	52	64.0	1.2	2.0%	100.0%
1 – 6	2	2	2	0.5	0.2	2	0.5	0.3	2	0.5	0.3	2	0.6	0.3	2	0.6	0.3	–	3.9%
7 – 10	22	22	21	11.5	0.5	22	13.2	0.6	22	14.3	0.6	22	15.1	0.7	22	15.9	0.7	–	42.6%
11 – 12	9	9	8	7.0	0.9	9	8.4	0.9	9	9.1	1.0	9	9.6	1.1	9	10.2	1.1	–	17.4%
13 – 16	17	17	14	19.2	1.4	14	20.8	1.5	16	25.8	1.6	17	28.8	1.7	17	30.5	1.8	6.7%	32.3%
17 – 22	2	2	2	5.1	2.6	2	5.6	2.8	2	6.1	3.1	2	6.5	3.2	2	6.8	3.4	–	3.9%

1. Rand million.

Mineral and Petroleum Resources

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	607.9	4.8	17.4	630.1	653.5	674.3
Minerals and Petroleum Regulation	596.8	202.3	–	799.2	836.4	864.7
Mine Health and Safety Inspectorate	271.8	4.9	–	276.7	288.7	298.9
Mining and Minerals Policy Development	150.1	1 000.9	–	1 151.0	1 197.6	1 230.9
Total expenditure estimates	1 626.5	1 212.9	17.4	2 856.9	2 976.2	3 068.7
Executive authority	Minister of Mineral and Petroleum Resources					
Accounting officer	Director-General of Mineral and Petroleum Resources					
Website	www.dmrpr.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

Regulate the minerals, mining and petroleum sectors for transformation, growth and development to ensure that all South Africans derive sustainable benefits from the country's mineral wealth.

Mandate

The Department of Mineral and Petroleum Resources is mandated to ensure the transparent and efficient regulation of South Africa's mineral resources and minerals industry. Several acts regulate the mining and minerals sectors. These include the:

- Petroleum Products Act (1977), as amended, which regulates the downstream value chain of the petroleum products sector and sets out the legislative framework for the manufacturing, wholesaling and retailing of petroleum products
- Mine Health and Safety Act (1996), which governs mine health and safety for mine workers and communities affected by mining
- 1998 White Paper on Minerals and Mining Policy for South Africa, which emphasises transparent and efficient regulation of the development of South Africa's mineral resources and minerals industry to meet national objectives and bring optimum benefit to the country
- Mineral and Petroleum Resources Development Act (2002), which provides the regulatory framework for equitable access to and the sustainable development of mineral resources and related matters
- Petroleum Pipelines Act (2003), which provides for the establishment of a national regulatory framework for petroleum pipelines
- Precious Metals Act (2005), which provides for the acquisition, possession, smelting, refining, beneficiation, use and disposal of precious metals
- Diamond Act (2005), which provides for the establishment of the South African Diamond and Precious Metals Regulator to control the possession, purchase, sale, processing and export of diamonds.

Selected performance indicators

Table 34.1 Performance indicators by programme and related MTDP outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of new petroleum retail site inspections per year	Minerals and Petroleum Regulation	Increased employment and work opportunities	1 463	1 570	1 640	1 500	1500	1 500	1 500
Number of mining rights and permits granted or issued to historically disadvantaged South Africans per year	Minerals and Petroleum Regulation		249	290	399	200	200	200	200
Number of social and labour plan verification inspections per year	Minerals and Petroleum Regulation	An enabling environment for investment and improved competitiveness through structural reforms	237	261	249	212	212	212	212
Number of environmental verification inspections conducted per year	Minerals and Petroleum Regulation		1 400	1 487	1 502	1 374	1 374	1 374	1 374
Number of mine economic verification inspections per year	Minerals and Petroleum Regulation	Accelerated growth of strategic and labour-intensive sectors	531	484	523	500	500	500	500
Number of mineral legislation compliance inspections conducted per year	Minerals and Petroleum Regulation	An enabling environment for investment and improved competitiveness through structural reform	179	151	162	150	150	150	150
Number of derelict and ownerless mine sites rehabilitated per year	Minerals and Petroleum Regulation		2	1	4	3	4	3	3
Number of small-scale mining companies supported per year	Minerals and Petroleum Regulation	Accelerated growth of strategic and labour-intensive sectors	— ¹	— ¹	4	3	3	3	3
Number of fuel samples tested per year	Minerals and Petroleum Regulation	An enabling environment for investment and improved competitiveness through structural reform	1 083	1 080	566	1 080	1 080	1 080	1 083
Number of qualitative audits conducted, including individual audits, per year	Mine Health and Safety Inspectorate		9 115	8 865	9 489	8 000	8 000	8 000	8 000

1. No historical data available.

Expenditure overview

Over the medium term, the department will focus on promoting investment in the mining and petroleum sectors, and ensuring these sectors prioritise transformation, the welfare of their human resources and environmental sustainability. An estimated 42.1 per cent (R3.7 billion) of the department's budget over the medium term is set aside for transfers to its entities, which carry out a significant portion of its functions. Due to the labour-intensive nature of the department's work, which requires inspections to be conducted to ensure that mining and petroleum companies comply with legislative requirements, expenditure on compensation of employees accounts for an estimated 33.3 per cent (R3 billion) of total expenditure over the period ahead. Spending on compensation of employees is expected to increase at an average annual rate of 4.1 per cent, from R905.6 million in 2025/26 to R1 billion in 2028/29.

Promoting investment in the mining and petroleum sectors

Led by the Petroleum Agency of South Africa, the department will continue to conduct research on the economic viability of shale gas exploration over the medium term, which will include technical studies such as drilling. An amount of R148.2 million is allocated for this project over the next 3 years in the *Mining and Minerals Development Management* subprogramme in the *Mining and Minerals Policy Development* programme.

Recognising that minerals exploration is crucial for the sustainability and growth of the mining industry, the Junior Mining Exploration Fund has been set up to uncover untapped mineral resources such as rare earth elements, lithium and copper within the country. This is in partnership with the Council for Geoscience, which provides technical services; and the Industrial Development Corporation, which administers the fund and has matched the department's commitment of R200 million, bringing the total commitment to R400 million by 2025/26. The fund is projected to grow to R1 billion over the medium term through private sector investment. This will allow eligible South African junior mining enterprises to access funding for prospecting work such as drilling and logging, rock sample analysis and geotechnical assessments.

In line with the critical minerals strategy implementation plan, over the MTEF period, the department will coordinate activities across government, the private sector and social partners to unlock investment in exploration, research and development, local processing and beneficiation, infrastructure development, and strategic partnerships. Expenditure for these activities is within the *Mining and Minerals Policy Development* programme's allocation of R3.6 billion over the medium term.

Ensuring mine health and safety

To prevent and reduce diseases, injuries and fatalities, the department will continue to inspect, investigate and audit occupational health and safety standards in mines, and will therefore conduct 24 000 inspections and audits over the medium term. As this work is labour intensive, spending on compensation of employees accounts for an estimated 83.2 per cent (R719.1 million) of the *Mine Health and Safety Inspectorate* programme's budget over the period ahead. An estimated 15 per cent (R130 million) of the programme's budget over this period is allocated to goods and services for inspections, audits, fatal accident inquiries and investigations at mines, and travel and subsistence costs for inspectors.

After the enactment of the Upstream Petroleum Resources Development Act (2024), there is a need to develop a legislative framework to protect the health and safety of employees within upstream petroleum operations (the extraction of oil and gas) and all those affected by such activities. Accordingly, the department was expected to have developed a draft bill, benchmarked against similar jurisdictions internationally, by the end of 2025/26, which would form the basis for engagement with stakeholders and the development of legislation over the medium term. A total of R85.9 million over the period ahead is allocated for this work in the *Mineral and Petroleum Policy* subprogramme in the *Mining and Minerals Policy Development* programme.

Rehabilitating derelict mines and protecting the environment

Through Mintek, the department aims to protect and rehabilitate 9 dangerous derelict and ownerless mine sites, including asbestos sites, at an estimated cost of R434.1 million over the medium term. The department also expects to conduct 4 122 environmental verification management inspections over the same period to ensure compliance with the National Environmental Management Act (1998). Research on mine rehabilitation will be conducted by the Council for Geoscience through an allocation of R72.3 million over the medium term. These activities, including transfers to Mintek and the council, are funded through an allocation of R720 million over the medium term in the *Minerals Compliance and Enforcement Management* subprogramme in the *Minerals and Petroleum Regulation* programme.

Ensuring transformation in the mining sector

Transformation remains one of the key objectives in the mining sector. To facilitate this, over the medium term, the department will monitor and enforce compliance with the Mineral and Petroleum Resources Development Act (2002) by issuing a targeted 600 mining licences to historically disadvantaged South Africans and conducting a targeted 636 social and labour plan inspections and 1 500 mine economic inspections. Social and labour plans commit companies to investing in the upgrading of human settlements and skills development for mineworkers and surrounding communities, in line with regulation 46 of the act. An amount of R2.5 billion is allocated in the *Minerals and Petroleum Regulation* programme over the medium term for this purpose.

Expenditure trends and estimates

Table 34.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration 2. Minerals and Petroleum Regulation 3. Mine Health and Safety Inspectorate 4. Mining and Minerals Policy Development											
Programme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	553.8	575.2	636.5	596.7	2.5%	22.2%	630.1	653.5	674.3	4.2%	22.0%
Programme 2	729.5	744.6	935.1	797.7	3.0%	30.2%	799.2	836.4	864.7	2.7%	28.1%
Programme 3	218.1	229.2	244.0	241.7	3.5%	8.8%	276.7	288.7	298.9	7.3%	9.7%
Programme 4	802.9	963.3	1 127.2	1 224.6	15.1%	38.8%	1 151.0	1 197.6	1 230.9	0.2%	40.2%
Subtotal	2 304.3	2 512.2	2 942.8	2 860.6	7.5%	100.0%	2 856.9	2 976.2	3 068.7	2.4%	100.0%
Total	2 304.3	2 512.2	2 942.8	2 860.6	7.5%	100.0%	2 856.9	2 976.2	3 068.7	2.4%	100.0%
Change to 2025				–			(9.9)	(20.5)	(62.5)		
Budget estimate											
Economic classification											
Current payments	1 402.8	1 428.5	1 783.0	1 565.2	3.7%	58.2%	1 626.5	1 696.3	1 748.6	3.8%	57.0%
Compensation of employees	819.4	855.9	893.3	905.6	3.4%	32.7%	947.5	990.8	1 021.6	4.1%	33.3%
Goods and services ¹	583.4	572.7	889.6	659.6	4.2%	25.5%	679.0	705.5	727.0	3.3%	23.7%
of which:											
Communication	15.0	11.6	15.6	12.5	-5.9%	0.5%	19.4	19.6	20.0	17.0%	0.7%
Computer services	36.7	34.0	37.9	49.5	10.5%	1.5%	55.4	58.0	61.0	7.2%	2.0%
Consultants: Business and advisory services	233.3	182.3	501.0	265.5	4.4%	11.1%	272.6	283.2	292.0	3.2%	9.5%
Operating leases	133.7	146.8	175.7	130.9	-0.7%	5.5%	132.7	137.1	141.0	2.5%	4.6%
Property payments	23.0	23.7	28.6	24.5	2.1%	0.9%	27.5	27.5	28.0	4.6%	0.9%
Travel and subsistence	87.1	91.9	84.9	93.0	2.2%	3.4%	101.3	105.6	108.9	5.4%	3.5%
Transfers and subsidies ¹	885.4	1 076.9	1 130.8	1 278.5	13.0%	41.2%	1 212.9	1 261.9	1 301.6	0.6%	42.4%
Departmental agencies and accounts	425.6	627.3	689.2	709.0	18.5%	23.1%	745.1	775.4	800.0	4.1%	26.1%
Foreign governments and international organisations	7.8	9.3	20.4	8.4	2.5%	0.4%	8.7	9.1	9.3	3.7%	0.3%
Public corporations and private enterprises	446.7	438.2	418.5	559.2	7.8%	17.5%	457.2	475.4	490.2	-4.3%	16.0%
Households	5.4	2.0	2.8	1.9	-29.4%	0.1%	2.0	2.0	2.1	3.7%	0.1%
Payments for capital assets	15.4	6.7	29.0	17.0	3.2%	0.6%	17.4	18.0	18.5	2.9%	0.6%
Buildings and other fixed structures	0.9	0.0	–	2.5	41.0%	0.0%	2.6	2.7	2.7	3.7%	0.1%
Machinery and equipment	14.5	6.6	8.8	14.5	-0.1%	0.4%	14.8	15.3	15.8	2.8%	0.5%
Software and other intangible assets	–	0.0	20.1	–	0.0%	0.2%	–	–	–	0.0%	0.0%
Payments for financial assets	0.6	0.2	0.1	–	-100.0%	0.0%	–	–	–	0.0%	0.0%
Total	2 304.3	2 512.2	2 942.8	2 860.6	7.5%	100.0%	2 856.9	2 976.2	3 068.7	2.4%	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 34.3 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	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	4 502	1 944	2 486	1 545	-30.0%	0.2%	1 609	1 673	1 725	3.7%	0.1%
Employee social benefits	4 502	1 944	2 486	1 545	-30.0%	0.2%	1 609	1 673	1 725	3.7%	0.1%
Other transfers to households											
Current	858	83	275	342	-26.4%	–	356	370	382	3.8%	0.0%
Employee ex-gratia payment	858	83	275	342	-26.4%	–	356	370	382	3.8%	0.0%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	425 581	627 330	689 150	709 031	18.5%	56.1%	745 085	775 399	799 968	4.1%	61.4%
Mining Qualifications Authority	2 209	–	1 085	1 133	-20.0%	0.1%	2 835	2 958	3 073	39.5%	0.2%
South African Diamond and Precious Metals Regulator	62 894	63 136	69 921	62 558	-0.2%	5.9%	70 458	73 840	76 583	7.0%	5.8%
Mine Health and Safety Council	4 717	4 736	4 495	4 693	-0.2%	0.4%	4 886	5 081	5 238	3.7%	0.4%
Council for Geoscience	355 761	559 458	613 649	640 647	21.7%	49.6%	666 906	693 520	715 074	3.7%	55.0%
Foreign governments and international organisations											
Current	7 785	9 345	20 395	8 372	2.5%	1.0%	8 711	9 059	9 341	3.7%	0.7%
African Petroleum Producers' Organisation	3 280	9 345	4 479	3 266	-0.1%	0.5%	3 399	3 535	3 645	3.7%	0.3%
African Diamond Producers Association	4 505	–	15 916	5 106	4.3%	0.6%	5 312	5 524	5 696	3.7%	0.4%
Public corporations and private enterprises											
Subsidies on products and production											
Current	121 742	119 483	116 026	123 411	0.5%	11.0%	128 480	133 607	137 760	3.7%	10.6%
Petroleum Agency South Africa	94 284	92 085	87 398	91 243	-1.1%	8.3%	94 983	98 773	101 843	3.7%	7.8%
Industrial Development Corporation	27 293	27 398	28 628	29 911	3.1%	2.6%	31 119	32 362	33 368	3.7%	2.6%
Various institutions: Water management solutions subsidies for marginal mines	165	–	–	2 257	139.2%	0.1%	2 378	2 472	2 549	4.1%	0.2%
Other transfers to public corporations											
Current	287 417	288 522	270 944	402 838	11.9%	28.6%	294 450	306 200	315 717	-7.8%	24.3%
Mintek	287 417	288 522	270 944	282 838	-0.5%	25.8%	294 450	306 200	315 717	3.7%	24.3%
Various Institutions: Junior Mining Exploration Fund (Industrial Development Corporation)	–	–	–	120 000	–	2.7%	–	–	–	-100.0%	–
Capital	37 538	30 157	31 511	32 923	-4.3%	3.0%	34 253	35 620	36 727	3.7%	2.8%
Mintek	37 538	30 157	31 511	32 923	-4.3%	3.0%	34 253	35 620	36 727	3.7%	2.8%
Total	885 423	1 076 864	1 130 787	1 278 462	13.0%	100.0%	1 212 944	1 261 928	1 301 620	0.6%	100.0%

Personnel information

Table 34.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																			
1. Administration																			
2. Minerals and Petroleum Regulation																			
3. Mine Health and Safety Inspectorate																			
4. Mining and Minerals Policy Development																			
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
Mineral and Petroleum Resources			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	1 154	11	1 265	893.3	0.7	1 150	905.6	0.8	1 148	947.5	0.8	1 142	990.8	0.9	1 124	1 021.6	0.9	-0.8%	100.0%
1 – 6	260	–	282	86.6	0.3	259	83.4	0.3	252	84.9	0.3	251	89.2	0.4	250	93.7	0.4	-1.2%	22.1%
7 – 10	530	4	608	320.5	0.5	529	302.2	0.6	528	316.7	0.6	528	333.8	0.6	523	348.9	0.7	-0.4%	46.2%
11 – 12	254	2	272	313.5	1.2	252	316.9	1.3	264	344.6	1.3	260	357.6	1.4	251	363.4	1.4	-0.1%	22.7%
13 – 16	108	5	101	167.9	1.7	108	198.2	1.8	102	196.4	1.9	101	205.3	2.0	98	210.7	2.2	-3.2%	8.8%
Other	2	–	2	4.9	2.5	2	4.9	2.5	2	4.9	2.5	2	4.9	2.5	2	4.9	2.5	–	0.2%
Programme	1 154	11	1 265	893.3	0.7	1 150	905.6	0.8	1 148	947.5	0.8	1 142	990.8	0.9	1 124	1 021.6	0.9	-0.8%	100.0%
Programme 1	388	9	477	296.1	0.6	387	285.5	0.7	389	304.7	0.8	385	315.4	0.8	380	326.1	0.9	-0.6%	33.8%
Programme 2	446	2	456	336.1	0.7	444	354.2	0.8	411	336.7	0.8	411	354.9	0.9	407	367.8	0.9	-2.9%	36.0%
Programme 3	245	–	254	197.3	0.8	246	198.7	0.8	271	230.0	0.8	269	240.2	0.9	264	248.8	0.9	2.3%	23.5%
Programme 4	75	–	78	63.9	0.8	73	67.1	0.9	77	76.2	1.0	77	80.3	1.0	73	78.9	1.1	0.0%	6.7%

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

2. Rand million.

Departmental receipts

Table 34.5 Departmental receipts by economic classification

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
R thousand	2022/23	2023/24	2024/25	2025/26		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	36 211	48 674	53 562	58 967	44 832	7.4%	100.0%	43 171	44 899	46 830	1.5%	100.0%
Sales of goods and services produced by department	19 009	23 632	26 917	27 255	23 883	7.9%	51.0%	24 744	25 736	26 843	4.0%	57.3%
Sales by market establishments	403	303	194	203	181	-23.4%	0.6%	188	196	204	4.1%	0.4%
of which:							—					—
Market establishment: Rental parking: Covered and open	403	303	194	203	181	-23.4%	0.6%	188	196	204	4.1%	0.4%
Administrative fees	17 525	17 616	20 884	21 055	18 281	1.4%	40.5%	18 939	19 698	20 546	4.0%	43.9%
of which:							—					—
Application fees in relation to the Mineral and Petroleum Resources Development Act (2002)	1 346	1 582	1 817	1 776	1 693	7.9%	3.5%	1 754	1 824	1 902	4.0%	4.1%
Requested information: Promotion of Access to Information Act (2000)	52	60	63	70	77	14.0%	0.1%	79	82	86	3.8%	0.2%
Environmental Authorisation application fees	10 298	11 168	13 928	14 986	12 285	6.1%	26.0%	12 727	13 236	13 805	4.0%	29.5%
Administrative fees: Petroleum licence fees	5 829	4 806	5 076	4 223	4 226	-10.2%	10.9%	4 379	4 556	4 753	4.0%	10.1%
Other sales	1 081	5 713	5 839	5 997	5 421	71.2%	9.9%	5 617	5 842	6 093	4.0%	13.0%
of which:							—					—
Services rendered: Commission on insurance and garnishee	332	350	361	364	378	4.4%	0.8%	392	408	426	4.1%	0.9%
Services rendered: Marking of exam paper	697	5 310	5 427	5 590	5 008	93.0%	9.0%	5 188	5 396	5 628	4.0%	12.0%
Services rendered: Photocopies and faxes	51	51	47	41	32	-14.4%	0.1%	33	34	35	3.0%	0.1%
Replacement of lost office property	1	2	4	2	3	44.2%	—	4	4	4	10.1%	—
Sales of scrap, waste, arms and other used current goods	—	—	121	120	344	—	0.3%	357	371	387	4.0%	0.8%
of which:							—					—
Sales: Scrap	—	—	121	120	344	—	0.3%	357	371	387	4.0%	0.8%
Fines, penalties and forfeits	2 405	4 315	5 773	4 898	2 250	-2.2%	8.0%	2 330	2 423	2 527	3.9%	5.4%
Interest, dividends and rent on land	13 577	20 408	20 327	22 232	13 353	-0.6%	36.9%	13 833	14 386	15 005	4.0%	32.0%
Interest	115	1 369	75	61	120	1.4%	0.9%	124	128	134	3.7%	0.3%
Rent on land	13 462	19 039	20 252	22 171	13 233	-0.6%	36.0%	13 709	14 258	14 871	4.0%	31.8%
Transactions in financial assets and liabilities	1 220	319	424	4 462	5 002	60.1%	3.8%	1 907	1 983	2 068	-25.5%	4.4%
Total	36 211	48 674	53 562	58 967	44 832	7.4%	100.0%	43 171	44 899	46 830	1.5%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 34.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme					Average: Expenditure/ Total (%)					Average: Expenditure/ Total (%)	
	Audited outcome			Adjusted appropriation	growth rate (%)		Medium-term expenditure estimate			growth rate (%)	
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Ministry	39.7	42.7	37.7	39.6	—	6.8%	46.0	47.6	49.0	7.3%	7.3%
Departmental Management	31.7	38.2	29.1	42.6	10.4%	6.0%	35.5	37.1	38.2	-3.6%	5.7%
Internal Audit	18.1	19.6	17.4	19.1	1.7%	3.1%	20.2	20.8	21.3	3.9%	3.2%
Finance Administration	80.3	77.2	78.0	81.5	0.5%	13.4%	90.2	92.7	95.1	5.3%	14.2%
Corporate Services	254.9	263.1	307.5	285.9	3.9%	47.1%	304.1	316.7	328.0	4.7%	48.5%
Office Accommodation	129.1	134.4	166.9	128.0	-0.3%	23.6%	134.2	138.7	142.6	3.7%	21.2%
Total	553.8	575.2	636.5	596.7	2.5%	100.0%	630.1	653.5	674.3	4.2%	100.0%
Change to 2025 Budget estimate				—			(0.5)	(1.4)	(10.0)		
Economic classification											
Current payments	530.8	566.4	603.8	576.7	2.8%	96.4%	607.9	630.5	650.6	4.1%	96.5%
Compensation of employees	271.6	283.6	296.1	285.5	1.7%	48.1%	304.7	315.4	326.1	4.5%	48.3%
Goods and services	259.2	282.9	307.7	291.2	4.0%	48.3%	303.2	315.1	324.5	3.7%	48.2%
of which:						—					—
Audit costs: External	7.7	7.8	8.1	8.4	3.2%	1.4%	10.7	10.7	10.7	8.3%	1.6%
Communication	7.6	5.8	7.0	5.8	-8.7%	1.1%	10.0	10.0	10.2	21.0%	1.5%
Computer services	36.1	34.0	37.9	49.5	11.2%	6.7%	55.4	58.0	61.0	7.2%	8.9%
Operating leases	129.6	141.1	170.7	126.4	-0.8%	24.0%	127.5	131.8	135.7	2.4%	20.2%
Property payments	23.0	23.7	28.6	24.5	2.1%	4.2%	27.5	27.5	28.0	4.6%	4.2%
Travel and subsistence	25.7	27.2	23.4	25.6	-0.1%	4.3%	30.8	32.0	32.9	8.7%	4.9%
Transfers and subsidies	7.4	2.0	3.8	3.0	-26.0%	0.7%	4.8	5.0	5.2	19.7%	0.8%
Departmental agencies and accounts	2.2	—	1.1	1.1	-20.0%	0.2%	2.8	3.0	3.1	39.5%	0.5%
Households	5.2	2.0	2.7	1.9	-28.9%	0.5%	2.0	2.0	2.1	3.7%	0.3%
Payments for capital assets	15.4	6.7	29.0	17.0	3.2%	2.9%	17.4	18.0	18.5	2.9%	2.8%
Buildings and other fixed structures	0.9	0.0	—	2.5	41.0%	0.1%	2.6	2.7	2.7	3.7%	0.4%
Machinery and equipment	14.5	6.6	8.8	14.5	-0.1%	1.9%	14.8	15.3	15.8	2.8%	2.3%
Software and other intangible assets	—	0.0	20.1	—	—	0.9%	—	—	—	—	—
Payments for financial assets	0.2	0.1	0.0	—	-100.0%	0.0%	—	—	—	—	—
Total	553.8	575.2	636.5	596.7	2.5%	100.0%	630.1	653.5	674.3	4.2%	100.0%
Proportion of total programme expenditure to vote expenditure	24.0%	22.9%	21.6%	20.9%	—	—	22.1%	22.0%	22.0%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	4.4	1.9	2.5	1.5	-29.7%	0.4%	1.6	1.7	1.7	3.7%	0.3%
Employee social benefits	4.4	1.9	2.5	1.5	-29.7%	0.4%	1.6	1.7	1.7	3.7%	0.3%
Other transfers to households											
Current	0.8	0.1	0.2	0.3	-24.7%	0.1%	0.4	0.4	0.4	3.8%	0.1%
Claims against the state	0.8	0.1	0.2	0.3	-24.7%	0.1%	0.4	0.4	0.4	3.8%	0.1%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	2.2	—	1.1	1.1	-20.0%	0.2%	2.8	3.0	3.1	39.5%	0.5%
Mining Qualifications Authority	2.2	—	1.1	1.1	-20.0%	0.2%	2.8	3.0	3.1	39.5%	0.5%

Personnel information

Table 34.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
Administration			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	388	9	477	296.1	0.6	387	285.5	0.7	389	304.7	0.8	385	315.4	0.8	380	326.1	0.9	-0.6%	100.0%
1 – 6	128	–	133	34.6	0.3	128	35.6	0.3	127	37.2	0.3	126	39.0	0.3	125	40.7	0.3	-0.8%	32.8%
7 – 10	158	3	250	115.6	0.5	159	76.2	0.5	159	80.1	0.5	159	84.4	0.5	158	88.5	0.6	-0.2%	41.2%
11 – 12	55	1	52	71.9	1.4	53	79.1	1.5	55	86.3	1.6	53	87.6	1.7	52	90.7	1.7	-0.6%	13.9%
13 – 16	45	5	40	69.0	1.7	45	89.8	2.0	46	96.1	2.1	45	99.5	2.2	43	101.3	2.4	-1.5%	11.6%
Other	2	–	2	4.9	2.5	2	4.9	2.5	2	4.9	2.5	2	4.9	2.5	2	4.9	2.5	–	0.5%

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

2. Rand million.

Programme 2: Minerals and Petroleum Regulation

Programme purpose

Regulate the mining, minerals and petroleum sectors to promote economic growth, employment, transformation and sustainable development.

Objectives

- Improve the participation of historically disadvantaged South Africans in the mining sector and contribute to its transformation by:
 - issuing mining rights and permits to 600 historically disadvantaged South Africans over the medium term
 - monitoring and enforcing compliance with procurement requirements that relate to historically disadvantaged South Africans, as prescribed by the mining charter, on an ongoing basis
 - monitoring and enforcing compliance with the statutory obligations of the Mineral and Petroleum Resources Development Act (2002) and the mining charter by conducting 636 social and labour plan verification inspections, 1 500 mine economic verification audits and 4 122 environmental verification inspections over the medium term.
- Ensure the development and transformation of the liquid fuels industry and the security of supply of petroleum and petroleum products by monitoring and enforcing technical and economic compliance with legislation, specifications, standards and licence conditions on ongoing basis.
- Facilitate the orderly operation of the petroleum sector through an analysis of fuel supply and the efficient adjudication of licences for manufacturing, wholesaling and retailing activities on an ongoing basis.
- Strengthen the regulatory framework in the liquid fuels petroleum industry over the medium term by implementing an accounting system to introduce a transparent fuel pricing mechanism that will provide appropriate returns to investors in the sector across the value chain.
- Manage compliance and enforcement of prospecting and mining activities with the National Environmental Management Act (1998) on an ongoing basis.
- Ensure the provision of support to at least 9 small-scale mining companies over the medium term.

Subprogrammes

- *Minerals and Petroleum Management* provides overall management to the programme.
- *Mineral Regulation and Administration* administers and evaluates prospecting and mining rights and licensing. This subprogramme also makes transfers to the South African Diamond and Precious Metals Regulator, which implements and enforces the provisions of the Precious Metals Act (2005); and to the Petroleum Agency South Africa, which regulates onshore and offshore oil and gas exploration and production activities.
- *Petroleum Licensing and Fuel Supply* manages petroleum licensing, regulates import and export permits for petroleum products, monitors fuel stock levels, and ensures the security of fuel supply.
- *Minerals Compliance and Enforcement Management* ensures that mining activities comply with the prescripts of the Mineral and Petroleum Resources Development Act (2002) and the National Environmental Management Act (1998).
- *Petroleum Compliance Monitoring, Enforcement and Fuel Pricing* ensures technical, economic and legal compliance by the petroleum industry with the prescripts of the Petroleum Products Act (1977) and its regulations through monitoring and enforcement.

Expenditure trends and estimates

Table 34.8 Minerals and Petroleum Regulation expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million											
Minerals and Petroleum Management	49.5	48.9	49.5	56.9	4.7%	6.4%	59.4	62.2	64.0	4.0%	7.4%
Mineral Regulation and Administration	386.0	401.7	400.7	407.9	1.9%	49.8%	417.2	438.4	453.6	3.6%	52.4%
Petroleum Licensing and Fuel Supply	62.0	66.2	68.1	72.8	5.5%	8.4%	69.7	73.3	75.6	1.3%	8.7%
Minerals Compliance and Enforcement Management	210.1	202.7	398.6	231.7	3.3%	32.5%	231.6	240.3	248.1	2.3%	28.8%
Petroleum Compliance Monitoring, Enforcement and Fuel Pricing	21.8	25.1	18.3	28.5	9.3%	2.9%	21.2	22.1	23.4	-6.3%	2.7%
Total	729.5	744.6	935.1	797.7	3.0%	100.0%	799.2	836.4	864.7	2.7%	100.0%
Change to 2025 Budget estimate				–			(30.8)	(34.0)	(44.8)		
Economic classification											
Current payments	541.2	552.6	744.6	608.4	4.0%	76.3%	596.8	625.4	646.7	2.1%	74.8%
Compensation of employees	311.9	324.9	336.1	354.2	4.3%	41.4%	336.7	354.9	367.8	1.3%	42.4%
Goods and services	229.3	227.7	408.5	254.2	3.5%	34.9%	260.2	270.5	278.9	3.1%	32.4%
of which:											
Communication	5.3	4.4	5.6	4.1	-8.5%	0.6%	6.4	6.5	6.5	16.9%	0.8%
Consultants: Business and advisory services	184.1	172.7	369.0	205.4	3.7%	29.0%	212.0	220.4	227.2	3.4%	26.4%
Legal services	4.6	12.1	3.9	1.7	-28.9%	0.7%	3.5	3.6	3.7	30.6%	0.4%
Consumable supplies	0.1	1.4	0.1	1.7	157.4%	0.1%	1.1	1.2	1.2	-10.2%	0.1%
Operating leases	4.0	5.5	5.0	3.8	-1.8%	0.6%	5.2	5.3	5.3	11.7%	0.6%
Travel and subsistence	26.8	27.3	22.7	30.5	4.5%	3.3%	29.2	30.7	31.9	1.4%	3.7%
Transfers and subsidies	188.0	192.0	190.5	189.2	0.2%	23.7%	202.3	211.0	218.0	4.8%	25.2%
Departmental agencies and accounts	62.9	63.1	69.9	62.6	-0.2%	8.1%	70.5	73.8	76.6	7.0%	8.8%
Foreign governments and international organisations	3.3	9.3	4.5	3.3	-0.1%	0.6%	3.4	3.5	3.6	3.7%	0.4%
Public corporations and private enterprises	121.7	119.5	116.0	123.4	0.5%	15.0%	128.5	133.6	137.8	3.7%	16.0%
Households	0.1	–	0.0	–	-100.0%	0.0%	–	–	–	–	–
Payments for financial assets	0.2	0.0	0.0	–	-100.0%	0.0%	–	–	–	–	–
Total	729.5	744.6	935.1	797.7	3.0%	100.0%	799.2	836.4	864.7	2.7%	100.0%
Proportion of total programme expenditure to vote expenditure	31.7%	29.6%	31.8%	27.9%	–	–	28.0%	28.1%	28.2%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.1	–	–	–	-100.0%	–	–	–	–	–	–
Employee social benefits	0.1	–	–	–	-100.0%	–	–	–	–	–	–
Other transfers to households											
Current	0.1	–	0.0	–	-100.0%	–	–	–	–	–	–
Claims against the state	0.1	–	0.0	–	-100.0%	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	62.9	63.1	69.9	62.6	-0.2%	8.1%	70.5	73.8	76.6	7.0%	8.8%
South African Diamond and Precious Metals Regulator	62.9	63.1	69.9	62.6	-0.2%	8.1%	70.5	73.8	76.6	7.0%	8.8%
Foreign governments and international organisations											
Current	3.3	9.3	4.5	3.3	-0.1%	0.6%	3.4	3.5	3.6	3.7%	0.4%
African Petroleum Producers' Organisation	3.3	9.3	4.5	3.3	-0.1%	0.6%	3.4	3.5	3.6	3.7%	0.4%
Public corporations and private enterprises											
Subsidies on products and production											
Current	121.7	119.5	116.0	123.4	0.5%	15.0%	128.5	133.6	137.8	3.7%	16.0%
Petroleum Agency South Africa	94.3	92.1	87.4	91.2	-1.1%	11.4%	95.0	98.8	101.8	3.7%	11.8%
Industrial Development Corporation	27.3	27.4	28.6	29.9	3.1%	3.5%	31.1	32.4	33.4	3.7%	3.9%
Various institutions: Water management solutions subsidies for marginal mines	0.2	–	–	2.3	139.2%	0.1%	2.4	2.5	2.5	4.1%	0.3%

Personnel information

Table 34.9 Minerals and Petroleum Regulation personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment															Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate						2025/26 - 2028/29	2026/27 - 2028/29			
			2024/25			2025/26			2026/27			2027/28					2028/29		
Minerals and Petroleum Regulation			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	446	2	456	336.1	0.7	444	354.2	0.8	411	336.7	0.8	411	354.9	0.9	407	367.8	0.9	-2.9%	100.0%
1 – 6	84	–	93	36.8	0.4	84	34.2	0.4	78	33.4	0.4	78	35.2	0.5	78	37.2	0.5	-2.4%	19.0%
7 – 10	274	1	279	166.3	0.6	272	173.2	0.6	260	174.9	0.7	260	184.4	0.7	259	193.2	0.7	-1.6%	63.4%
11 – 12	53	1	50	73.5	1.5	53	82.1	1.5	45	73.9	1.6	45	77.9	1.7	43	79.0	1.8	-6.7%	10.8%
13 – 16	35	–	34	59.5	1.8	35	64.7	1.8	28	54.5	1.9	28	57.4	2.1	27	58.4	2.2	-8.3%	6.8%

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

2. Rand million.

Programme 3: Mine Health and Safety Inspectorate

Programme purpose

Ensure the health and safety of mine employees and nearby communities.

Objectives

- Promote mine health and safety by:
 - implementing the occupational and health and safety improvement strategy and enforcing guidelines on an ongoing basis
 - conducting 24 000 inspections and audits over the medium term.
- Contribute to skills development in the mining sector by implementing, monitoring and evaluating the government certificate of competency model on an ongoing basis.
- Improve health care in the mining sector on an ongoing basis by ensuring:
 - 80 per cent adherence to prescribed timeframes for resolving medical appeals
 - 80 per cent adherence to timelines for appeals to the chief inspector of mines
 - 80 per cent adherence to timelines for applications in terms of the Mineral and Petroleum Resources Development Act (2002).

Subprogrammes

- Mine Health and Safety Management* provides overall management to the programme.
- Mine Health and Safety Regions* develops strategies to reduce occupational diseases and injuries in the mining sector, and conducts audits and inspections.
- Occupational Health* makes transfers to the Mine Health and Safety Council, which is tasked with promoting a culture of health and safety in the mining sector.

Expenditure trends and estimates

Table 34.10 Mine Health and Safety Inspectorate expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Mine Health and Safety Management	8.3	9.9	8.9	10.6	8.5%	4.0%	10.0	10.5	10.8	0.8%	3.6%
Mine Health and Safety Regions	193.9	202.6	217.4	213.0	3.2%	88.6%	249.2	260.0	269.3	8.1%	90.1%
Occupational Health	15.9	16.6	17.7	18.1	4.4%	7.3%	17.4	18.2	18.8	1.1%	6.3%
Total	218.1	229.2	244.0	241.7	3.5%	100.0%	276.7	288.7	298.9	7.3%	100.0%
Change to 2025 Budget estimate					–		25.8	25.6	23.9		
Economic classification											
Current payments	213.2	224.4	239.4	237.0	3.6%	98.0%	271.8	283.7	293.6	7.4%	98.2%
Compensation of employees	178.2	187.1	197.3	198.7	3.7%	81.6%	230.0	240.2	248.8	7.8%	83.2%
Goods and services	35.0	37.2	42.2	38.3	3.0%	16.4%	41.8	43.4	44.8	5.4%	15.0%
of which:						–					–
Communication	1.5	0.9	2.3	1.6	2.3%	0.7%	2.1	2.1	2.2	11.5%	0.7%
Consultants: Business and advisory services	0.0	0.0	3.6	2.5	272.4%	0.7%	2.6	2.7	2.8	3.5%	0.9%
Legal services	0.1	1.7	0.5	1.1	103.2%	0.4%	1.1	1.2	1.2	4.5%	0.4%
Consumable supplies	0.5	0.5	0.6	0.7	12.7%	0.2%	0.6	0.7	0.7	-0.8%	0.2%
Travel and subsistence	31.2	32.8	34.4	29.6	-1.8%	13.7%	34.3	35.7	36.9	7.6%	12.4%
Operating payments	0.4	0.2	0.1	0.4	4.8%	0.1%	0.3	0.3	0.3	-7.5%	0.1%
Transfers and subsidies	4.7	4.7	4.5	4.7	-0.2%	2.0%	4.9	5.1	5.2	3.7%	1.8%
Departmental agencies and accounts	4.7	4.7	4.5	4.7	-0.2%	2.0%	4.9	5.1	5.2	3.7%	1.8%
Households	–	–	0.0	–	–	0.0%	–	–	–	–	–
Payments for financial assets	0.2	0.1	–	–	-100.0%	0.0%	–	–	–	–	–
Total	218.1	229.2	244.0	241.7	3.5%	100.0%	276.7	288.7	298.9	7.3%	100.0%
Proportion of total programme expenditure to vote expenditure	9.5%	9.1%	8.3%	8.4%	–	–	9.7%	9.7%	9.7%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	–	–	0.0	–	–	–	–	–	–	–	–
Employee social benefits	–	–	0.0	–	–	–	–	–	–	–	–
Other transfers to households											
Current	–	–	0.0	–	–	–	–	–	–	–	–
Claims against the state	–	–	0.0	–	–	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	4.7	4.7	4.5	4.7	-0.2%	2.0%	4.9	5.1	5.2	3.7%	1.8%
Mine Health and Safety Council	4.7	4.7	4.5	4.7	-0.2%	2.0%	4.9	5.1	5.2	3.7%	1.8%

Personnel information

Table 34.11 Mine Health and Safety Inspectorate personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
Mine Health and Safety Inspectorate			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	245	–	254	197.3	0.8	246	198.7	0.8	271	230.0	0.8	269	240.2	0.9	264	248.8	0.9	2.3%	100.0%
1 – 6	40	–	47	12.7	0.3	40	11.5	0.3	40	12.1	0.3	40	12.7	0.3	40	13.4	0.3	-0.0%	14.9%
7 – 10	60	–	39	15.2	0.4	61	29.2	0.5	72	36.9	0.5	72	38.9	0.5	70	40.0	0.6	4.6%	26.6%
11 – 12	127	–	151	143.9	1.0	127	128.9	1.0	141	150.5	1.1	139	156.4	1.1	136	161.3	1.2	2.3%	51.8%
13 – 16	18	–	17	25.5	1.5	18	29.1	1.6	18	30.6	1.7	18	32.2	1.8	18	34.0	1.9	-0.0%	6.7%

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

2. Rand million.

Programme 4: Mining and Minerals Policy Development

Programme purpose

Formulate, maintain and implement integrated minerals and petroleum policies to promote and encourage investment in the mining and petroleum industries.

Objectives

- Promote investment in the mining, minerals and upstream petroleum sectors over the medium term by:
 - participating in local and international mining and petroleum conferences and events, engaging with stakeholders through various forums and leading the implementation of key government priorities
 - implementing the mining exploration strategy through the Junior Mining Exploration Fund
 - developing an implementation plan for the critical minerals strategy
 - ensuring the full implementation of the shale gas action plan through consultations, advocacy, research and promotional activities for shale gas exploration
 - publishing annual mining and energy reports and publications
 - ensuring the full implementation of plans for developing the oceans economy for oil and gas exploration through Operation Phakisa.
- Manage diplomatic imperatives and international relations to benefit South Africa by establishing and implementing bilateral and multilateral partnerships for mining and upstream petroleum development on an ongoing basis.
- Enable transformed, competitive and sustainable minerals and petroleum sectors by developing legislation to ensure upstream health and safety, and amending the Mineral and Petroleum Resources Development Act (2002), the Petroleum Pipelines Amendment Act (2003) and the Diamonds Amendment Act (2005) over the MTEF period.

Subprogrammes

- Mining and Minerals Development Management* provides overall management to the programme.
- Mineral and Petroleum Policy* develops and reviews policy and legislative frameworks for the mining, minerals and petroleum sectors; conducts research; and monitors the impact of policy implementation.
- Economic Analysis and Statistics* conducts research, compiles and collates data, and advises the department on local and international mineral and petroleum economic trends.
- Economic Growth, Promotion and Global Relations* promotes economic growth and investment in the sector and makes transfers to the Council for Geoscience and Mintek.

Expenditure trends and estimates

Table 34.12 Mining and Minerals Policy Development expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Mining and Minerals Development Management	58.4	13.0	135.2	185.5	47.0%	9.5%	64.0	66.7	68.8	-28.1%	5.6%
Mineral and Petroleum Policy	19.6	23.6	33.3	28.2	12.9%	2.5%	27.4	28.8	29.7	1.7%	2.4%
Economic Analysis and Statistics	29.8	28.8	30.0	29.8	—	2.9%	44.5	46.8	44.4	14.2%	3.8%
Economic Growth, Promotion and Global Relations	695.1	897.9	928.6	981.1	12.2%	85.1%	1 015.1	1 055.4	1 088.0	3.5%	88.2%
Total	802.9	963.3	1 127.2	1 224.6	15.1%	100.0%	1 151.0	1 197.6	1 230.9	0.2%	100.0%
Change to 2025 Budget estimate				—			(4.4)	(10.7)	(31.6)		

Table 34.12 Mining and Minerals Policy Development expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	117.6	85.2	195.1	143.1	6.8%	13.1%	150.1	156.7	157.7	3.3%	13.0%
Compensation of employees	57.6	60.2	63.9	67.1	5.2%	6.0%	76.2	80.3	78.9	5.5%	6.6%
Goods and services	59.9	24.9	131.3	75.9	8.2%	7.1%	73.9	76.4	78.8	1.2%	6.4%
of which:						–					–
Advertising	1.4	0.2	0.4	2.0	11.9%	0.1%	1.0	1.1	1.1	-18.6%	0.1%
Communication	0.6	0.4	0.7	1.0	20.7%	0.1%	1.0	1.0	1.1	0.8%	0.1%
Consultants: Business and advisory services	45.6	–	124.1	49.2	2.6%	5.3%	51.0	53.1	54.8	3.7%	4.4%
Travel and subsistence	3.3	4.7	4.5	7.2	29.8%	0.5%	6.9	7.1	7.2	0.2%	0.6%
Operating payments	0.1	0.0	0.1	5.7	245.5%	0.1%	5.7	5.8	6.1	2.1%	0.5%
Venues and facilities	7.4	13.6	0.8	2.9	-26.6%	0.6%	4.7	4.8	4.8	18.4%	0.4%
Transfers and subsidies	685.2	878.1	932.0	1 081.5	16.4%	86.9%	1 000.9	1 040.9	1 073.2	-0.3%	87.0%
Departmental agencies and accounts	355.8	559.5	613.6	640.6	21.7%	52.7%	666.9	693.5	715.1	3.7%	58.0%
Foreign governments and international organisations	4.5	–	15.9	5.1	4.3%	0.6%	5.3	5.5	5.7	3.7%	0.5%
Public corporations and private enterprises	325.0	318.7	302.5	435.8	10.3%	33.6%	328.7	341.8	352.4	-6.8%	28.6%
Households	–	–	0.0	–	–	0.0%	–	–	–	–	–
Payments for financial assets	0.0	0.0	–	–	-100.0%	0.0%	–	–	–	–	–
Total	802.9	963.3	1 127.2	1 224.6	15.1%	100.0%	1 151.0	1 197.6	1 230.9	0.2%	100.0%
Proportion of total programme expenditure to vote expenditure	34.8%	38.3%	38.3%	42.8%	–	–	40.3%	40.2%	40.1%	–	–
Details of transfers and subsidies											
Households											
Other transfers to households											
Current	–	–	0.0	–	–	–	–	–	–	–	–
Claims against the state	–	–	0.0	–	–	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	355.8	559.5	613.6	640.6	21.7%	52.7%	666.9	693.5	715.1	3.7%	58.0%
Council for Geoscience	355.8	559.5	613.6	640.6	21.7%	52.7%	666.9	693.5	715.1	3.7%	58.0%
Foreign governments and international organisations											
Current	4.5	–	15.9	5.1	4.3%	0.6%	5.3	5.5	5.7	3.7%	0.5%
African Diamond Producers Association	4.5	–	15.9	5.1	4.3%	0.6%	5.3	5.5	5.7	3.7%	0.5%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	287.4	288.5	270.9	402.8	11.9%	30.3%	294.5	306.2	315.7	-7.8%	25.6%
Mintek	287.4	288.5	270.9	282.8	-0.5%	27.4%	294.5	306.2	315.7	3.7%	25.6%
Various Institutions: Junior Mining Exploration Fund (Industrial Development Corporation)	–	–	–	120.0	–	2.9%	–	–	–	-100.0%	–
Capital	37.5	30.2	31.5	32.9	-4.3%	3.2%	34.3	35.6	36.7	3.7%	3.0%
Mintek	37.5	30.2	31.5	32.9	-4.3%	3.2%	34.3	35.6	36.7	3.7%	3.0%

Personnel information

Table 34.13 Mining and Minerals Policy Development personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026		Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)		Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29				
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Mining and Minerals Policy Development																			
Salary level	75	–	78	63.9	0.8	73	67.1	0.9	77	76.2	1.0	77	80.3	1.0	73	78.9	1.1	0.0%	100.0%
1 – 6	8	–	9	2.5	0.3	7	2.1	0.3	7	2.2	0.3	7	2.3	0.3	7	2.4	0.3	-0.0%	9.2%
7 – 10	38	–	40	23.3	0.6	37	23.6	0.6	37	24.9	0.7	37	26.2	0.7	36	27.1	0.8	-0.9%	48.4%
11 – 12	19	–	19	24.2	1.3	19	26.8	1.4	23	33.9	1.5	23	35.7	1.5	20	32.4	1.6	1.8%	29.1%
13 – 16	10	–	10	13.8	1.4	10	14.6	1.5	10	15.3	1.5	10	16.1	1.6	10	17.0	1.7	–	13.2%

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

2. Rand million.

Entities

Alexkor

Selected performance indicators

Table 34.14 Alexkor performance indicators by programme/objective/activity and related priority

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Area rehabilitated in Arrisdrift, Witvoorkop and Perdevlei regions (hectares)	Mining	Increased infrastructure investment, access and efficiency	— ¹	— ¹	— ¹	75	100	120	120
Diamonds produced per year (carats)	Mining	Accelerated growth of strategic and labour-intensive sectors	— ¹	— ¹	26 000	30 000	34 000	40 000	40 000

1. No historical data available.

Entity overview

Alexkor was established in terms of the Alexkor Limited Act (1992) to extract marine and land diamonds in Alexander Bay, Northern Cape. The company holds a 51 per cent stake in the Alexkor Richtersveld Mining Company Pooling and Sharing Joint Venture and the Richtersveld community holds 49 per cent. Alexkor is listed as a schedule 2 public entity in the Public Finance Management Act (1999).

Over the medium term, the company will continue to focus on the mining and sale of diamonds in the areas in which it operates. It aims to produce 114 000 carats of diamonds over this period. It plans to implement a revised contracting model over the medium term to improve operational efficiency, and will strengthen its administration, improve cost efficiencies, review its current business model, and scale up the rehabilitation of historic mining areas.

Total expenditure is projected to decrease at an average annual rate of 15.9 per cent, from R369.4 million in 2025/26 to R219.8 million in 2028/29, as a result of a high baseline in 2025/26. Compensation of employees is projected to constitute 22 per cent (R133.7 million) of total expenditure over the medium term, increasing at an average annual rate of 6 per cent. The entity derives most of its revenue from the sale of diamonds. Revenue is projected to decrease at an average annual rate of 20.2 per cent, from R353.4 million in 2025/26 to R179.9 million in 2028/29, as a result of the high baseline in 2025/26.

Programmes/Objectives/Activities

Table 34.15 Alexkor expenditure trends and estimates by programme/objective/activity

	Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	2022/23 - 2025/26	2022/23 - 2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2025/26 - 2028/29
R million												
Administration	301.3	681.6	266.0	369.4	7.0%	100.0%		184.5	202.4	219.8	-15.9%	100.0%
Total	301.3	681.6	266.0	369.4	7.0%	100.0%		184.5	202.4	219.8	-15.9%	100.0%

Statements of financial performance

Table 34.16 Alexkor statements of financial performance

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	380.5	615.6	176.1	353.4	-2.4%	98.7%	134.3	165.8	179.9	-20.2%	100.0%
Sale of goods and services other than capital assets	363.9	558.9	124.1	338.0	-2.4%	89.6%	118.1	148.4	162.5	-21.7%	89.4%
Other sales	4.0	5.8	2.9	6.1	15.3%	1.2%	11.2	7.4	7.4	6.6%	5.4%
Other non-tax revenue	16.6	56.7	52.0	15.3	-2.5%	9.1%	16.2	17.4	17.4	4.3%	10.6%
Transfers received	–	–	20.3	–	–	1.3%	–	–	–	–	–
Total revenue	380.5	615.6	196.4	353.4	-2.4%	100.0%	134.3	165.8	179.9	-20.2%	100.0%
Expenses											
Current expenses	286.8	660.2	247.5	346.5	6.5%	95.2%	158.9	173.7	187.4	-18.5%	85.7%
Compensation of employees	31.8	38.5	35.3	39.6	7.5%	9.0%	42.0	44.5	47.2	6.0%	22.0%
Goods and services	247.0	609.4	130.0	302.8	7.0%	79.7%	112.6	124.7	135.5	-23.5%	61.4%
Depreciation	7.5	4.1	66.4	4.1	-18.3%	5.1%	4.3	4.5	4.7	5.0%	2.2%
Interest, dividends and rent on land	0.5	8.1	15.7	0.0	-55.0%	1.5%	0.0	0.0	0.1	5.0%	–
Transfers and subsidies	14.5	21.4	18.5	22.9	16.4%	4.8%	25.6	28.7	32.4	12.3%	14.3%
Total expenses	301.3	681.6	266.0	369.4	7.0%	100.0%	184.5	202.4	219.8	-15.9%	100.0%
Surplus/(Deficit)	79.1	(66.0)	(69.6)	(16.0)	-158.7%		(50.2)	(36.6)	(39.9)	35.6%	

Personnel information

Table 34.17 Alexkor personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)			
Number of funded posts	Number of approved posts	Number of posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate													
			2024/25			2025/26			2026/27			2027/28			2028/29					2025/26-2028/29	2026/27-2028/29	
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Alexkor			139	139		140	35.3	0.3	139	39.6	0.3	139	42.0	0.3	139	44.5	0.3	139	47.2	0.3	–	100.0%
Salary level																						
1 – 6	120	120	125	16.8	0.1	120	19.4	0.2	120	19.7	0.2	120	20.8	0.2	120	22.4	0.2			–	86.3%	
7 – 10	10	10	11	4.6	0.4	10	4.6	0.5	10	4.6	0.5	10	4.8	0.5	10	5.0	0.5			–	7.2%	
11 – 12	1	1	1	0.9	0.9	1	1.0	1.0	1	1.0	1.0	1	1.1	1.1	1	1.2	1.2			–	0.7%	
13 – 16	1	1	1	1.4	1.4	1	1.4	1.4	1	1.5	1.5	1	1.6	1.6	1	1.7	1.7			–	0.7%	
17 – 22	7	7	2	11.6	5.8	7	13.1	1.9	7	15.2	2.2	7	16.1	2.3	7	16.9	2.4			–	5.0%	

1. Rand million.

Central Energy Fund

Selected performance indicators

Table 34.18 Central Energy Fund performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of crude oil barrels maintained as per ministerial directive per year	Strategic stock and oil pollution control	Increased infrastructure investment, access and efficiency	10.3 million	10.3 million	10.3 million	10.3 million	10.3 million	10.3 million	10.3 million
Number of reportable environmental incidents at Strategic Fuel Fund per year	Strategic stock and oil pollution control	Improved governance and performance of public entities	10	0	0	10	10	10	10
Number of reportable environmental incidents at the African Exploration Mining and Finance Corporation per year	Mining, coal		2	2	0	1	1	1	1

Table 34.18 Central Energy Fund performance indicators by programme/objective/activity and related outcome (continued)

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
Total quantity of energy supplied per year (million gigajoules)	Mining, coal	Improved energy security and a just energy transition	— ¹	— ¹	44.4	141	143	143	143
Days of strategic crude supply on hand per year	Strategic stock and oil pollution control		— ¹	— ¹	— ¹	60 days	60 days	60 days	60 days
Days of strategic refined product supply on hand per year			— ¹	— ¹	— ¹	14 days	14 days	14 days	14 days
Days of liquefied natural gas supply on hand per year			— ¹	— ¹	— ¹	14 days	14 days	14 days	14 days

1. No historical data available.

Entity overview

The Central Energy Fund is listed in schedule 2 of the Public Finance Management Act (1999) and is governed by the Central Energy Fund Act (1977) and the Companies Act (2008). Its mandate is to contribute to South Africa and the region's security of energy supply through exploration, acquisition, development, marketing and strategic partnerships. Through its subsidiaries, the fund is also mandated to finance and promote the acquisition of coal; exploit coal deposits; manufacture liquid fuel, oil and other products from coal; market these products; and acquire, generate, manufacture, market, distribute or research any other form of energy. The subsidiaries of the fund are the Petroleum Oil and Gas Corporation of South Africa (PetroSA), the South African Gas Development Company, Petroleum Agency South Africa, Oil Pollution Control South Africa, the Strategic Fuel Fund, the African Exploration Mining and Finance Corporation, South African National Petroleum Company, CEF Trading, ETA Energy Solutions and CCE Solutions.

The fund will continue to develop upstream resources over the period ahead through the long-term development of the orange basin and the 11B/12B blocks, which are offshore exploration areas on the west coast of South Africa with oil and gas potential, and will expand energy infrastructure through the reinstatement of PetroSA's gas-to-liquid refinery. As a result, spending in the *oil and gas, national oil company* programme is projected to increase at an average annual rate of 17.3 per cent, from R25.4 billion in 2025/26 to R41 billion in 2028/29. The fund will also advance critical minerals exploration efforts through its African Exploration Mining and Finance Corporation subsidiary, and realign its operating model and governance after operationalising the South African National Petroleum Company through the consolidation of PetroSA, the Strategic Fuel Fund and the South African Gas Development Company.

An estimated 94.6 per cent (R183.9 billion) of the entity's total expenditure over the medium term is allocated for goods and services. This will fund exploration; production; the refining and trading of oil, fuel and gas; and other operational costs involved with enhancing South Africa's energy supply, and will allow for an estimated 143 million gigajoules of energy to be produced each year over the medium term. Spending on compensation of employees accounts for an estimated 2.5 per cent (R4.8 billion) of total expenditure, increasing at an average annual rate of 5.9 per cent to accommodate additional posts aligned with the new organisational structure.

Total expenditure is expected to increase at an average annual rate of 13.3 per cent, from R50.6 billion in 2025/26 to R73.6 billion in 2028/29, mainly driven by increased spending on oil and gas due to the reinstatement of the gas-to-liquid refinery after PetroSA's anticipated recovery, in line with its turnaround plan. Revenue is expected to increase in line with expenditure, mainly driven by PetroSA's anticipated recovery, hydrocarbon trading and dividends from iGas's investment in the Republic of Mozambique Pipeline Investments Company.

Programmes/Objectives/Activities

Table 34.19 Central Energy Fund expenditure trends and estimates by programme/objective/activity

	Audited outcome				Revised estimate	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26		2022/23 - 2025/26		2026/27	2027/28	2028/29		
R million												
Administration	289.7	379.2	572.2	987.1	987.1	50.5%	1.7%	805.7	841.0	878.7	-3.8%	1.3%
Clean and renewable energy	37.6	79.9	92.9	101.2	101.2	39.2%	0.2%	112.1	124.1	137.5	10.7%	0.2%
Oil and gas, national oil company	25 813.1	26 346.1	16 979.4	25 386.0	25 386.0	-0.6%	70.1%	30 060.7	35 024.3	41 020.1	17.3%	54.6%
Strategic stock and oil pollution control	3 218.9	2 782.8	1 093.4	1 370.4	1 370.4	-24.8%	6.3%	53.1	55.2	57.4	-65.3%	0.1%
Mining, coal	1 401.7	2 551.5	783.6	4 338.0	4 338.0	45.7%	6.7%	4 606.6	4 809.8	5 019.1	5.0%	7.4%
Gas and gas infrastructure	328.2	428.9	349.3	314.9	314.9	-1.4%	1.1%	249.4	172.7	95.0	-32.9%	0.3%
Promotion, licensing and regulation	183.3	189.7	229.5	337.3	337.3	22.5%	0.7%	258.3	233.7	231.6	-11.8%	0.4%
sanpc	—	—	20.7	17 466.3	—	—	13.0%	20 449.9	22 393.0	25 882.8	14.0%	35.3%
CEF Trading	—	—	71.8	276.5	—	—	0.3%	287.7	298.6	309.3	3.8%	0.5%
Total	31 272.5	32 758.1	20 192.8	50 577.8		17.4%	100.0%	56 883.5	63 952.5	73 631.5	13.3%	100.0%

Statements of financial performance, cash flow and financial position

Table 34.20 Central Energy Fund statements of financial performance, cash flow and financial position

Statement of financial performance													
				Revised estimate	Average growth rate (%)		Average: Expenditure/ Total (%)		Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome												
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29		
Revenue													
Non-tax revenue	32 893.9	32 116.1	20 595.3	50 801.2	15.6%	99.6%	57 705.0	64 555.2	73 358.2	13.0%	99.8%		
Sale of goods and services other than capital assets	31 376.3	29 346.7	16 015.1	48 530.2	15.6%	91.5%	55 143.2	62 003.0	70 963.3	13.5%	96.0%		
Other non-tax revenue	1 517.6	2 769.4	4 580.2	2 271.0	14.4%	8.1%	2 561.8	2 552.1	2 394.9	1.8%	3.8%		
Transfers received	148.5	119.0	150.9	135.3	-3.0%	0.4%	145.9	151.8	105.8	-7.9%	0.2%		
Total revenue	33 042.4	32 235.1	20 746.2	50 936.5	15.5%	100.0%	57 850.9	64 707.0	73 464.0	13.0%	100.0%		
Expenses													
Current expenses	30 811.7	32 309.6	19 925.6	50 179.2	17.7%	98.8%	56 241.8	63 337.3	73 003.1	13.3%	99.0%		
Compensation of employees	1 431.8	1 500.7	1 673.5	1 446.1	0.3%	4.5%	1 499.9	1 601.3	1 717.1	5.9%	2.5%		
Goods and services	28 125.8	29 000.0	16 476.6	47 946.0	19.5%	90.2%	53 904.8	60 738.2	69 244.1	13.0%	94.6%		
Depreciation	604.5	710.2	746.0	198.9	-31.0%	1.7%	214.6	224.6	231.1	5.1%	0.3%		
Interest, dividends and rent on land	649.6	1 098.6	1 029.6	588.2	-3.3%	2.5%	622.5	773.2	1 810.7	45.5%	1.6%		
Transfers and subsidies	460.8	448.5	267.3	398.6	-4.7%	1.2%	641.8	615.2	628.4	16.4%	1.0%		
Total expenses	31 272.5	32 758.1	20 192.8	50 577.8	17.4%	100.0%	56 883.5	63 952.5	73 631.5	13.3%	100.0%		
Surplus/(Deficit)	1 770.0	(523.0)	553.4	358.8	-41.3%		967.3	754.5	(167.5)	-177.6%			
Cash flow statement													
Cash flow from operating activities	(377.2)	1 274.6	2 279.1	2 266.4	-281.8%	100.0%	3 760.3	2 744.7	2 201.0	-1.0%	100.0%		
Receipts													
Non-tax receipts	33 743.3	33 818.0	22 407.9	51 294.8	15.0%	99.6%	58 847.1	65 686.6	74 370.3	13.2%	99.8%		
Sales of goods and services other than capital assets	31 384.9	31 609.0	20 128.3	49 397.1	16.3%	93.5%	56 412.8	63 260.8	72 094.5	13.4%	96.2%		
Other tax receipts	2 358.3	2 209.0	2 279.6	1 897.6	-7.0%	6.2%	2 434.4	2 425.8	2 275.8	6.2%	3.6%		
Transfers received	148.5	122.1	110.4	135.3	-3.0%	0.4%	145.9	151.8	105.8	-7.9%	0.2%		
Total receipts	33 891.8	33 940.0	22 518.4	51 430.1	14.9%	100.0%	58 993.0	65 838.4	74 476.0	13.1%	100.0%		
Payment													
Current payments	33 900.2	32 259.9	19 781.8	48 827.5	12.9%	98.8%	55 148.5	63 014.0	72 207.0	13.9%	99.9%		
Compensation of employees	529.4	622.0	759.1	446.2	-5.5%	1.7%	500.9	536.8	565.0	8.2%	0.8%		
Goods and services	32 989.3	31 246.4	18 689.4	47 929.5	13.3%	96.0%	54 231.6	61 917.6	70 057.1	13.5%	97.7%		
Interest and rent on land	381.6	391.5	333.4	451.8	5.8%	1.1%	416.0	559.6	1 585.0	51.9%	1.3%		
Transfers and subsidies	368.7	405.5	600.6	336.2	-3.0%	1.3%	84.2	79.8	68.0	-41.3%	0.1%		
Payments for financial assets	-	-	(143.2)	-	-	-0.1%	-	-	-	-	-		
Total payments	34 268.9	32 665.5	20 239.3	49 163.7	12.8%	100.0%	55 232.7	63 093.8	72 275.0	13.7%	100.0%		

Table 34.20 Central Energy Fund statements of financial performance, cash flow and financial position (continued)

Cash flow statement						Average:					Average:	
				Revised	Average	Expendi-				Average	Expendi-	
	Audited outcome			estimate	growth	ture/	Medium-term expenditure			growth	ture/	
					rate	Total	estimate			rate	Total	
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	(%)	(%)	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Net cash flow from investing activities	(3 210.8)	916.4	71.1	1 048.0	-168.9%	100.0%	(2 841.0)	(8 578.6)	(17 121.1)	-353.7%	100.0%	
Acquisition of property, plant, equipment and intangible assets	(490.1)	(456.3)	(200.8)	(3 713.2)	96.4%	413.5%	(2 972.8)	(8 789.8)	(16 974.3)	66.0%	100.7%	
Acquisition of software and other intangible assets	(44.4)	(69.3)	(48.6)	(71.9)	17.4%	19.9%	(76.9)	(48.3)	(14.6)	-41.2%	0.5%	
Proceeds from the sale of property, plant, equipment and intangible assets	1.4	0.2	0.4	—	-100.0%	-0.2%	—	—	—	—	—	
Other flows from investing activities	(2 677.7)	1 441.8	320.1	4 833.0	-221.8%	-333.3%	208.6	259.4	(132.1)	-130.1%	-1.2%	
Net cash flow from financing activities	2 687.1	(364.1)	(568.4)	(534.8)	-158.4%	100.0%	(595.1)	(710.2)	(76.7)	-47.7%	100.0%	
Borrowing activities	2 806.5	(250.8)	(568.4)	(651.5)	-161.5%	109.5%	(823.5)	(894.3)	(175.0)	-35.5%	137.0%	
Repayment of finance leases	(119.4)	(113.4)	—	(16.7)	-48.1%	-20.4%	(28.6)	(31.6)	(25.2)	14.8%	6.2%	
Other flows from financing activities	—	—	—	133.5	—	10.9%	257.0	215.6	123.5	-2.6%	-43.1%	
Net increase/(decrease) in cash and cash equivalents	(900.9)	1 826.8	1 781.7	2 779.6	-245.6%	100.0%	324.1	(6 544.2)	(14 996.7)	-275.4%	100.0%	
Statement of financial position												
Carrying value of assets of which:	8 303.0	8 243.5	9 622.4	15 975.3	24.4%	26.4%	18 419.9	26 177.4	42 573.5	38.6%	57.7%	
Acquisition of assets	(490.1)	(456.3)	(200.8)	(3 713.2)	96.4%	100.0%	(2 972.8)	(8 789.8)	(16 974.3)	66.0%	100.0%	
Investments	7 261.1	7 601.5	6 135.3	7 698.0	2.0%	18.0%	7 385.8	7 004.3	6 982.2	-3.2%	14.1%	
Inventory	1 962.9	2 855.7	2 768.4	1 600.7	-6.6%	5.8%	1 571.0	1 583.5	1 593.5	-0.2%	3.1%	
Loans	594.6	733.7	736.7	988.1	18.4%	1.9%	951.4	933.7	913.4	-2.6%	1.9%	
Receivables and prepayments	3 737.9	2 698.1	3 103.3	5 110.3	11.0%	9.2%	5 004.6	5 324.4	5 885.7	4.8%	10.7%	
Cash and cash equivalents	13 190.7	15 017.5	16 799.1	15 147.6	4.7%	37.7%	15 526.4	9 037.6	(5 875.1)	-172.9%	12.4%	
Non-current assets held for sale	—	—	140.7	—	—	0.1%	—	—	—	—	—	
Taxation	450.0	425.5	496.2	18.8	-65.3%	0.9%	18.8	18.8	18.8	—	—	
Total assets	35 500.2	37 575.5	39 802.0	46 538.8	9.4%	100.0%	48 877.8	50 079.7	52 091.9	3.8%	100.0%	
Accumulated surplus/(deficit)	11 403.5	10 898.2	11 463.9	17 359.8	15.0%	32.1%	21 723.2	22 732.5	23 353.3	10.4%	44.9%	
Capital and reserves	1 306.1	1 424.2	1 225.6	1 524.9	5.3%	3.4%	45.7	45.7	45.7	-68.9%	0.1%	
Borrowings	—	2 116.4	1 603.4	1 918.1	—	3.5%	1 432.1	713.5	720.5	-27.8%	1.9%	
Finance lease	1 144.1	1 109.7	975.4	975.8	-5.2%	2.6%	272.9	271.4	277.6	-34.2%	0.5%	
Accrued interest	—	—	—	155.5	—	0.1%	—	—	—	-100.0%	—	
Deferred income	128.6	177.2	143.2	767.9	81.4%	0.8%	35.2	69.6	56.4	-58.1%	0.1%	
Trade and other payables	5 685.1	8 672.4	10 520.7	9 212.8	17.5%	21.4%	9 614.4	10 320.5	11 039.0	6.2%	20.5%	
Benefits payable	2 511.9	—	—	—	-100.0%	1.6%	—	—	—	—	—	
Non controlling interests	35.0	41.0	19.4	39.8	4.3%	0.1%	55.0	100.7	149.3	55.4%	0.2%	
Taxation	1 163.2	1 179.6	780.7	111.5	-54.2%	2.0%	556.1	43.9	43.9	-26.7%	0.4%	
Provisions	11 737.9	11 388.0	12 347.8	14 391.9	7.0%	31.3%	15 058.2	15 492.9	16 078.6	3.8%	30.9%	
Derivatives financial instruments	384.7	568.8	721.9	80.8	-40.5%	1.1%	85.0	288.8	327.5	59.4%	0.5%	
Total equity and liabilities	35 500.2	37 575.5	39 802.0	46 538.8	9.4%	100.0%	48 877.8	50 079.7	52 091.9	3.8%	100.0%	

Council for Geoscience

Selected performance indicators

Table 34.21 Council for Geoscience performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of papers published in conference proceedings per year	Statutory projects	Increased infrastructure investment, access and efficiency	126	41	58	55	40	40	40
Number of peer-reviewed articles published per year	Statutory projects		40	34	22	40	40	45	50
Number of applied geoscience outputs for minerals and energy per year	Statutory projects	Accelerated growth of strategic and labour-intensive sector	7	10	7	3	4	3	3

Table 34.21 Council for Geoscience performance indicators by programme/objective/activity and related outcome (continued)

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
Number of applied geoscience outputs for infrastructure, land use, health, groundwater and the environment per year	Statutory projects	Social cohesion and nation building	6	11	2	3	3	3	3
Percentage of onshore geoscience map coverage (cumulative)	Statutory projects	Increased infrastructure investment, access and efficiency	12% (230/ 1 916)	16% (307/ 1 916)	18% (346 / 1 916)	20%	22%	24%	26%
Percentage of offshore geoscience map coverage (cumulative)	Statutory projects		0.1% (2/ 1 828)	0.3% (5/ 1 828)	0.5% (13/ 2 765)	0.6%	1%	1.5%	2%
Number of council publications per year	Statutory projects		12	10	9	9	10	10	10

Entity overview

The Council for Geoscience was established by the Geoscience Act (1993), as amended in 2010, and is mandated to generate, compile, curate and disseminate world-class geoscience data, information and knowledge, as well as provide geoscience-related services to the South African public and to the global industry. The council also renders advisory services for geohazards and geo-environmental pollution.

Over the next 3 years, the council will continue to implement its integrated and multidisciplinary geoscience mapping programme to collect and interpret high-resolution geoscientific knowledge to support early-stage mining exploration initiatives. This is expected to enable it to achieve 2 per cent offshore map coverage and 26 per cent onshore map coverage by 2028/29. The data and information generated from this programme will also help to assess environmental impacts from mining and geohazards affecting communities; and conduct research on carbon capture use and storage, minerals systems and shale gas development.

As the council is a knowledge institution that places significant reliance on skilled personnel to discharge its mandate, 62.4 per cent (R1.5 billion) of its total budget over the medium term is allocated to compensation of employees, increasing at an average annual rate of 7 per cent. The entity will use these funds to accelerate geohazard mapping and assess potential for mineral development. Total expenditure is projected to increase at an average annual rate of 1.3 per cent, from R799.6 million in 2025/26 to R831.1 million in 2028/29.

The council is set to derive 86.2 per cent (R2.1 billion) of its revenue over the medium term through transfers from the department and the balance mainly through collaborative activities, including the work done on the rehabilitation of derelict and ownerless mines and the water ingress solutions projects on behalf of the department.

Programmes/Objectives/Activities

Table 34.22 Council for Geoscience expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	275.1	341.6	454.4	236.5	-4.9%	43.6%	250.0	266.7	279.7	5.8%	33.1%
Statutory projects	321.1	369.0	139.6	502.0	16.1%	44.4%	458.1	470.0	476.8	-1.7%	58.3%
Foreign commercial	6.7	3.3	19.5	15.1	31.1%	1.5%	15.8	16.8	18.6	7.3%	2.1%
Local commercial	57.6	116.1	96.7	46.1	-7.2%	10.6%	48.4	50.8	55.9	6.7%	6.4%
Total	660.5	830.0	710.2	799.6	6.6%	100.0%	772.4	804.3	831.1	1.3%	100.0%

Statements of financial performance, cash flow and financial position

Table 34.23 Council for Geoscience statements of financial performance, cash flow and financial position

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	151.1	280.4	155.1	159.0	1.7%	24.7%	105.5	110.7	116.0	-10.0%	13.8%
Sale of goods and services other than capital assets	132.1	253.7	125.1	154.8	5.4%	22.0%	101.1	106.2	111.2	-10.4%	13.2%
Other non-tax revenue	19.0	26.7	30.0	4.1	-39.8%	2.6%	4.3	4.6	4.8	5.0%	0.6%
Transfers received	419.9	580.3	636.1	640.6	15.1%	75.3%	666.9	693.5	715.1	3.7%	86.2%
Total revenue	571.0	860.7	791.2	799.6	11.9%	100.0%	772.4	804.3	831.1	1.3%	100.0%
Expenses											
Current expenses	660.5	830.0	710.2	799.6	6.6%	100.0%	772.4	804.3	831.1	1.3%	100.0%
Compensation of employees	345.9	362.7	385.8	436.6	8.1%	51.0%	467.2	499.9	534.9	7.0%	62.4%
Goods and services	274.0	424.6	279.4	336.0	7.0%	43.8%	279.2	277.2	271.8	-6.8%	34.4%
Depreciation	40.6	42.7	45.0	27.0	-12.7%	5.2%	26.0	27.2	24.4	-3.3%	3.2%
Total expenses	660.5	830.0	710.2	799.6	6.6%	100.0%	772.4	804.3	831.1	1.3%	100.0%
Surplus/(Deficit)	(89.5)	30.7	81.0	—	-100.0%		—	—	—	—	
Cash flow statement											
Cash flow from operating activities	(64.3)	(11.4)	67.4	(30.4)	-22.1%	100.0%	(13.7)	(21.4)	(23.2)	-8.6%	100.0%
Receipts											
Non-tax receipts	205.8	242.5	198.8	106.4	-19.7%	25.6%	101.7	106.8	112.0	1.7%	13.3%
Sales of goods and services other than capital assets	195.7	226.0	181.8	104.8	-18.8%	24.1%	100.0	105.0	110.0	1.6%	13.1%
Other tax receipts	10.1	16.5	17.0	1.6	-45.9%	1.5%	1.7	1.8	2.0	6.8%	0.2%
Transfers received	355.8	559.5	613.6	640.6	21.7%	73.7%	666.9	693.5	715.1	3.7%	86.2%
Financial transactions in assets and liabilities	8.7	3.6	3.7	3.8	-23.8%	0.7%	4.0	4.2	4.6	6.5%	0.5%
Total receipts	570.2	805.5	816.2	750.9	9.6%	100.0%	772.6	804.5	831.7	3.5%	100.0%
Payment											
Current payments	634.6	816.9	748.8	781.4	7.2%	100.0%	786.4	825.9	854.9	3.0%	100.0%
Compensation of employees	345.9	362.7	385.8	436.6	8.1%	51.3%	467.2	499.9	534.9	7.0%	60.9%
Goods and services	288.6	454.2	363.0	344.7	6.1%	48.7%	319.2	326.0	320.0	-2.5%	39.1%
Interest and rent on land	0.0	0.0	0.0	0.0	7.2%	—	0.0	0.0	0.0	4.0%	—
Total payments	634.6	816.9	748.8	781.4	7.2%	100.0%	786.4	825.9	854.9	3.0%	100.0%
Net cash flow from investing activities	(58.5)	(17.9)	(58.6)	(22.0)	-27.8%	100.0%	(22.0)	(80.5)	(84.4)	56.5%	100.0%
Acquisition of property, plant, equipment and intangible assets	(59.4)	(18.5)	(37.9)	(20.0)	-30.4%	86.6%	(20.0)	(76.5)	(79.9)	58.6%	94.4%
Acquisition of software and other intangible assets	(0.2)	—	(31.8)	(2.0)	121.9%	21.7%	(2.0)	(4.0)	(4.5)	31.0%	5.6%
Proceeds from the sale of property, plant, equipment and intangible assets	1.1	0.6	11.2	—	-100.0%	-8.2%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	(122.8)	(29.3)	8.8	(52.4)	-24.7%	100.0%	(35.7)	(101.9)	(107.6)	27.1%	100.0%
Statement of financial position											
Carrying value of assets of which:	381.2	353.5	382.7	392.7	1.0%	62.5%	398.4	416.4	403.7	0.9%	63.8%
Acquisition of assets	(59.4)	(18.5)	(37.9)	(20.0)	-30.4%	100.0%	(20.0)	(76.5)	(79.9)	58.6%	100.0%
Inventory	0.0	0.0	—	0.0	—	—	0.0	0.0	—	-100.0%	—
Receivables and prepayments	60.1	105.0	67.1	38.4	-13.9%	11.2%	41.3	43.2	45.3	5.7%	6.8%
Cash and cash equivalents	170.2	140.9	149.7	175.5	1.0%	26.3%	178.3	186.4	195.7	3.7%	29.4%
Total assets	611.5	599.4	599.4	606.6	-0.3%	100.0%	618.0	646.0	644.7	2.1%	100.0%
Accumulated surplus/(deficit)	331.5	362.2	443.2	531.6	17.0%	69.0%	542.6	555.7	560.1	1.8%	86.9%
Capital and reserves	—	—	17.6	—	—	0.7%	—	—	—	—	—
Deferred income	168.9	78.0	39.2	37.7	-39.3%	13.4%	35.7	31.1	26.1	-11.6%	4.9%
Trade and other payables	72.4	109.6	52.6	17.3	-38.0%	10.4%	18.9	37.7	39.6	31.8%	5.0%
Provisions	38.7	49.7	46.9	20.1	-19.6%	6.4%	20.9	21.5	19.0	-1.8%	3.2%
Total equity and liabilities	611.5	599.4	599.4	606.6	-0.3%	100.0%	618.0	646.0	644.7	2.1%	100.0%

Personnel information

Table 34.24 Council for Geoscience personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved posts on establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
Council for Geoscience			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	526	526	493	385.8	0.8	526	436.6	0.8	524	467.2	0.9	524	499.9	1.0	526	534.9	1.0	–	100.0%
1 – 6	67	67	62	17.3	0.3	67	19.5	0.3	66	20.8	0.3	66	22.3	0.3	67	23.9	0.4	–	12.6%
7 – 10	180	180	158	74.5	0.5	180	91.1	0.5	180	97.5	0.5	180	104.3	0.6	180	111.6	0.6	–	34.3%
11 – 12	180	180	175	156.8	0.9	180	170.9	0.9	179	182.8	1.0	179	195.8	1.1	180	209.8	1.2	–	34.2%
13 – 16	93	93	92	116.3	1.3	93	134.9	1.5	93	144.5	1.6	93	154.6	1.7	93	165.4	1.8	–	17.7%
17 – 22	6	6	6	20.8	3.5	6	20.2	3.4	6	21.7	3.6	6	23.0	3.8	6	24.3	4.0	–	1.1%

1. Rand million.

Mine Health and Safety Council

Selected performance indicators

Table 34.25 Mine Health and Safety Council performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage implementation of the dissemination plan to improve collective occupational health and safety knowledge per year	Promote a health and safety culture in the mining industry	A dynamic science, technology and innovation ecosystem for growth	100%	92%	100%	85%	87%	90%	90%
Percentage implementation of the stakeholder engagement plan that advocates a strong safety culture and increased awareness of occupational health and safety issues per year	Promote a health and safety culture in the mining industry		100%	87%	96%	85%	87%	90%	90%
Number of advisory notes (research, non-legislative or legislative) submitted to the minister per year	Research, programme promotion and programme improvement in mining		12	17	15	7	10	13	13

Entity overview

The Mine Health and Safety Council was established in terms of the Mine Health and Safety Act (1996) and is listed as a schedule 3A public entity in terms of the Public Finance Management Act (1999). It is mandated to advise the Minister of Mineral and Petroleum Resources on occupational health and safety at mines, develop legislation, conduct research and liaise with other statutory bodies. The council operates through the tripartite partnership between organised labour, employers and the department.

The council's focus over the medium term will be on undertaking research to provide solutions to occupational health and safety challenges and reviewing regulatory frameworks for the mining industry to ensure mineworkers are free from harm. It will participate in various forums and collaborative platforms, such as the regional tripartite forums coordinated by the International Labour Organisation, to improve occupational health and safety knowledge to ensure zero harm in the industry. Over the MTEF period, it aims to submit 36 advisory notes on occupational health and safety at mines to the minister.

The council's main expenditure over the medium term will be on health and safety research at mines directed at benefiting mineworkers, and projects on various health and safety issues in the mining industry such as women in mining and occupational health. These include agreements on occupational health and safety

standards, HIV/AIDS and TB, and will be funded from the goods and services budget, which accounts for an estimated 47.9 per cent (R224.4 million) of the council's total allocation over the medium term. Spending on compensation of employees is anticipated to increase from R59.4 million in 2025/26 to R81.9 million in 2028/29, at an average annual rate of 11.3 per cent, as the council recruits additional staff, which is projected to reach 64 positions (excluding interns) by 2028/29. To support its digital transformation and research capabilities, the council plans to invest R4 million per year in software and ICT infrastructure upgrades over the medium term to strengthen systems and operational efficiency.

The council expects to generate 90 per cent (R421.9 million) of its revenue over the MTEF period through levies received from mining companies in accordance with the Mine Health and Safety Act (1996) and the balance through transfers from the department. Revenue is expected to increase at an average annual rate of 3.4 per cent, from R145.9 million in 2025/26 to R161.2 million in 2028/29.

Programmes/Objectives/Activities

Table 34.26 Mine Health and Safety Council expenditure trends and estimates by programme/objective/activity

					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	46.8	43.7	70.0	84.8	21.9%	42.6%	73.7	76.2	78.8	-2.4%	48.8%
Promote a health and safety culture in the mining industry	26.7	24.3	4.6	27.5	0.9%	14.4%	9.8	10.1	10.5	-27.5%	6.5%
Research, programme promotion and programme improvement in mining	20.8	28.8	45.6	152.1	94.2%	42.9%	67.8	70.0	72.0	-22.1%	44.7%
Total	94.3	96.8	120.2	264.3	41.0%	100.0%	151.3	156.3	161.2	-15.2%	100.0%

Statements of financial performance

Table 34.27 Mine Health and Safety Council statements of financial performance

Statement of financial performance											
				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	109.4	128.9	144.6	141.3	8.9%	96.6%	146.4	151.2	155.9	3.4%	96.8%
Sale of goods and services other than capital assets	105.2	117.6	130.8	130.3	7.4%	89.2%	136.2	140.7	145.0	3.6%	90.0%
Other non-tax revenue	4.2	11.3	13.8	11.0	38.1%	7.4%	10.2	10.6	10.9	-0.3%	6.8%
Transfers received	4.7	4.7	4.5	4.7	-0.2%	3.4%	4.9	5.1	5.2	3.7%	3.2%
Total revenue	114.1	133.6	149.1	145.9	8.5%	100.0%	151.3	156.3	161.2	3.4%	100.0%
Expenses											
Current expenses	94.3	96.8	120.2	264.3	41.0%	100.0%	151.3	156.3	161.2	-15.2%	100.0%
Compensation of employees	46.3	50.2	59.2	59.4	8.7%	37.4%	75.1	78.3	81.9	11.3%	50.2%
Goods and services	45.9	44.3	58.6	201.0	63.6%	60.8%	73.3	74.9	76.2	-27.6%	47.9%
Depreciation	2.2	2.3	2.4	3.9	21.5%	1.9%	3.0	3.1	3.2	-7.0%	2.0%
Total expenses	94.3	96.8	120.2	264.3	41.0%	100.0%	151.3	156.3	161.2	-15.2%	100.0%
Surplus/(Deficit)	19.8	36.8	28.8	(118.4)	-281.5%		-	-	-	-100.0%	

Personnel information

Table 34.28 Mine Health and Safety Council personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29		2025/26 - 2028/29	2026/27 - 2028/29		
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Mine Health and Safety Council																			
Salary level	67	67	57	59.2	1.0	67	59.4	0.9	67	75.1	1.1	64	78.3	1.2	64	81.9	1.3	-1.5%	100.0%
1 – 6	4	4	–	–	–	4	0.2	0.1	3	0.4	0.1	–	–	–	–	–	–	-100.0%	1.5%
7 – 10	28	28	24	15.7	0.7	28	16.6	0.6	30	20.5	0.7	30	21.5	0.7	30	22.5	0.8	2.3%	46.2%
11 – 12	12	12	12	14.1	1.2	12	13.3	1.1	12	14.5	1.2	12	15.2	1.3	12	15.9	1.3	–	18.5%
13 – 16	22	22	20	26.7	1.3	22	26.4	1.2	21	36.4	1.7	21	38.2	1.8	21	39.9	1.9	-1.5%	32.3%
17 – 22	1	1	1	2.9	2.9	1	2.8	2.8	1	3.2	3.2	1	3.4	3.4	1	3.5	3.5	–	1.5%

1. Rand million.

Mintek

Selected performance indicators

Table 34.29 Mintek performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of prototypes, processes and/or models demonstrated/validated in a relevant environment per year	Foster industry establishment and expansion	A dynamic science, technology and innovation ecosystem for growth	12	15	19	12	14	15	15
Number of intellectual property licences issued per year	Foster industry establishment and expansion		0	1	1	1	1	1	1
Number of refereed journal papers per year	Conduct relevant, applied research and technological innovation		69	67	88	52	52	53	55
Number of refereed conference papers per year	Conduct relevant, applied research and technological innovation		45	50	71	49	50	52	54
Number of invention disclosures made per year	Conduct relevant, applied research and technological innovation		10	10	7	10	11	11	11
Number of patents registered per year	Conduct relevant, applied research and technological innovation		0	1	3	1	1	1	1
Number of trademarks registered per year	Conduct relevant, applied research and technological innovation		3	5	0	2	2	2	2

Entity overview

Mintek is South Africa's national mineral research organisation specialising in minerals processing, extractive metallurgy and related areas. Its mandate, as set out in the Mineral Technology Act (1989), is to maximise the value derived from South Africa's mineral resources through activities such as research and development, technology transfer, and the creation of an enabling environment for the establishment and expansion of mineral industries. Mintek works closely with industry and other research and development institutions, and provides service test work, process development and optimisation, consulting and innovative products to clients worldwide. It is listed as a schedule 3B public entity in the Public Finance Management Act (1999).

Some of the major projects Mintek will focus on over the medium term include recovering rare earth elements from discarded coal products and fly-ash; advancing the development of battery systems, precursor materials and other storage solutions in support of renewable energy adoption and the promotion of energy security; and

implementing integrated solutions for the treatment of mine-affected water to produce water that is fit for reuse. As Mintek is a research organisation that requires skilled professionals, compensation of employees accounts for an estimated 46.7 per cent (R1.1 billion) of its total expenditure over the medium term, increasing at an average annual rate of 2.4 per cent, from R369.1 million in 2025/26 to R395.9 million in 2028/29.

The entity is set to receive 38 per cent (R1 billion) of its revenue over the MTEF period through departmental transfers and generate 56.5 per cent (R1.5 billion) through commercial activities and funding for specific projects such as the rehabilitation of ownerless and derelict asbestos mines and holings. The outlook for commercial activities is expected to improve over the medium term as global and domestic market conditions stabilise following several years of economic pressure, including persistent inflation, rising operating costs and subdued demand in key sectors.

Programmes/Objectives/Activities

Table 34.30 Mintek expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	32.2	37.5	44.6	39.6	7.2%	5.0%	38.8	40.6	42.4	2.3%	5.0%
Develop and maintain world-class research and development infrastructure	32.2	37.5	44.6	39.6	7.1%	5.0%	38.8	40.6	42.4	2.3%	5.0%
Foster industry establishment and expansion	193.4	225.2	223.0	198.1	0.8%	27.3%	194.0	202.8	211.9	2.3%	25.0%
Conduct relevant, applied research and technological innovation	225.6	262.8	267.6	237.7	1.7%	32.3%	232.8	243.3	254.3	2.3%	30.0%
Ensuring financial sustainability	64.5	75.1	89.2	79.2	7.1%	10.0%	77.6	81.1	84.8	2.3%	10.0%
Develop a capable workforce	96.7	112.6	133.8	118.8	7.1%	15.0%	116.4	121.7	127.1	2.3%	15.0%
Commercialise intellectual property	–	–	89.2	79.2	–	5.5%	77.6	81.1	84.8	2.3%	10.0%
Total	644.6	750.8	892.1	792.2	7.1%	100.0%	776.1	811.0	847.5	2.3%	100.0%

Statements of financial performance

Table 34.31 Mintek statements of financial performance

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	353.1	486.7	622.4	519.5	13.7%	62.9%	538.2	555.9	573.2	3.3%	62.0%
Sale of goods and services other than capital assets	323.4	452.6	588.9	473.4	13.5%	58.4%	490.5	506.7	522.4	3.3%	56.5%
Other non-tax revenue	29.7	34.1	33.5	46.1	15.7%	4.6%	47.7	49.3	50.8	3.3%	5.5%
Transfers received	296.3	278.9	275.9	315.8	2.1%	37.1%	328.7	341.8	352.4	3.7%	38.0%
Total revenue	649.5	765.6	898.3	835.2	8.7%	100.0%	866.9	897.8	925.7	3.5%	100.0%
Expenses											
Current expenses	644.6	750.8	892.1	792.2	7.1%	100.0%	776.1	811.0	847.5	2.3%	100.0%
Compensation of employees	312.1	360.2	365.7	369.1	5.8%	45.7%	362.6	378.9	395.9	2.4%	46.7%
Goods and services	292.4	343.8	482.5	381.9	9.3%	48.7%	366.8	381.9	398.1	1.4%	47.1%
Depreciation	39.2	46.0	43.3	40.5	1.1%	5.5%	46.0	49.4	52.6	9.1%	6.1%
Interest, dividends and rent on land	0.9	0.7	0.6	0.8	-6.6%	0.1%	0.8	0.8	0.9	4.4%	0.1%
Total expenses	644.6	750.8	892.1	792.2	7.1%	100.0%	776.1	811.0	847.5	2.3%	100.0%
Surplus/(Deficit)	4.9	14.9	6.2	43.0	106.3%		90.8	86.7	78.2	22.1%	

Personnel information

Table 34.32 Mintek personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29		
Mintek			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	571	571	644	365.7	0.6	571	369.1	0.6	575	362.6	0.6	601	378.9	0.6	628	395.9	0.6	3.2%	100.0%
1 – 6	210	210	415	204.2	0.5	210	68.7	0.3	210	60.4	0.3	219	68.6	0.3	232	71.7	0.3	3.4%	36.6%
7 – 10	304	304	139	69.1	0.5	304	191.3	0.6	308	200.1	0.6	323	205.5	0.6	333	214.7	0.6	3.1%	53.4%
13 – 16	56	56	82	88.2	1.1	56	104.1	1.9	56	96.9	1.7	58	99.5	1.7	62	104.0	1.7	3.5%	9.8%
17 – 22	1	1	8	4.2	0.5	1	5.0	5.0	1	5.2	5.2	1	5.3	5.3	1	5.6	5.6	–	0.2%

1. Rand million.

South African Diamond and Precious Metals Regulator

Selected performance indicators

Table 34.33 South African Diamond and Precious Metals Regulator performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of new entrants trained per year	Diamond trade	Increased employment and work opportunities	6	10	10	9	10	10	10
Number of inspections conducted on licensed precious metals premises per year	Regulatory compliance	Accelerated growth of strategic industrial and labour-intensive sectors	481	752	815	800	850	900	900
Number of inspections conducted on licensed diamonds premises per year	Regulatory compliance		755	961	902	800	850	900	900
Number of precious metals joint inspections conducted with law enforcement stakeholders per year	Regulatory compliance		30	32	35	35	40	45	45
Number of diamond joint inspections conducted with law enforcement stakeholders per year	Regulatory compliance		17	25	27	30	35	40	40

Entity overview

The South African Diamond and Precious Metals Regulator was established in terms of section 3 of the Diamonds Act (1986). It is mandated to implement and enforce the provisions of the act, the Precious Metals Act (2005), the Diamond Export Levy Act (2007) and the Diamond Export Levy (Administration) Act (2007), and is a schedule 3A public entity in terms of the Public Finance Management Act (1999). The regulator's core functions entail trade and regulatory compliance. Its trade functions involve facilitating the local trade, export and import of diamonds through its Diamond Exchange and Export Centre and the Kimberley process certification scheme to ensure that diamonds are traded at fair market value. Its regulatory activities ensure compliance with the legislative requirements in the diamond and precious metals industries by regulating the acquisition, possession, smelting, refining, beneficiation, use and disposal of precious metals to ensure transformation, and improve competitiveness and job creation in these industries.

Over the medium term, the regulator will continue to focus on combating the illicit trade of diamonds and precious metals in collaboration with law enforcement authorities and other relevant regulatory authorities; monitoring and enforcing compliance in the diamond and precious metals sector; and facilitating the entry of new players, in collaboration with industry. As regulation is labour intensive and skilled personnel are required

to perform compliance inspections and audits, compensation of employees accounts for an estimated 69.7 per cent (R265.2 million) of total expenditure over the medium term.

The regulator plans to conduct 2 650 inspections on licensed precious metals premises and 2 650 inspections on licensed diamond premises over the medium term. These will be funded through an allocation of R102.3 million in goods and services over the medium term, accounting for an estimated 26.9 per cent of total expenditure. The regulator has requested approval from National Treasury to budget for a deficit of R25.2 million in 2026/27 to fund its projected operational expenditure, with the shortfall arising due to lower-than-expected revenue because of poor industry conditions. This shortfall will be funded from accumulated cash reserves.

The regulator is set to derive 62.2 per cent (R220.9 million) of its revenue over the period ahead through transfers from the department and 36 per cent (R127.6 million) through internally generated revenue from fees, mostly for services rendered at the Diamond Exchange and Export Centre, licences and permits. Total revenue is projected to increase at an average annual rate of 1.7 per cent, from R122.6 million in 2025/26 to R128.8 million in 2028/29. To improve its revenue prospects, the regulator will review relevant legislation, including the adjustment of fees, and will implement strategies for additional revenue streams within the confines of the applicable prescripts.

Programmes/Objectives/Activities

Table 34.34 South African Diamond and Precious Metals Regulator expenditure trends and estimates by programme/objective/activity

Programme/objective/activity					Average growth rate (%)	Average: Expen- diture/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expen- diture/ Total (%)
Audited outcome				Revised estimate							
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	72.4	78.9	85.2	76.1	1.7%	61.9%	80.7	74.6	80.1	1.7%	61.9%
Diamond trade	13.2	17.5	17.3	19.8	14.4%	13.4%	16.4	16.4	16.5	-5.9%	13.0%
Regulatory compliance	27.0	34.1	31.1	32.0	5.8%	24.6%	31.1	32.1	32.2	0.2%	25.1%
Total	112.6	130.5	133.6	127.9	4.3%	100.0%	128.2	123.2	128.8	0.2%	100.0%

Statements of financial performance

Table 34.35 South African Diamond and Precious Metals Regulator statements of financial performance

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	65.5	52.1	43.3	60.0	-2.9%	45.8%	32.5	49.3	52.2	-4.5%	37.8%
Sale of goods and services other than capital assets	59.9	44.9	38.6	56.3	-2.1%	41.4%	30.8	47.1	49.7	-4.0%	36.0%
Other non-tax revenue	5.6	7.2	4.8	3.7	-12.6%	4.4%	1.7	2.2	2.4	-13.2%	1.8%
Transfers received	62.9	64.4	71.8	62.6	-0.2%	54.2%	70.5	73.8	76.6	7.0%	62.2%
Total revenue	128.4	116.4	115.2	122.6	-1.5%	100.0%	103.0	123.2	128.8	1.7%	100.0%
Expenses											
Current expenses	112.6	130.5	133.6	127.9	4.3%	100.0%	128.2	123.2	128.8	0.2%	100.0%
Compensation of employees	82.8	88.6	91.7	91.4	3.4%	70.3%	88.4	88.4	88.4	-1.1%	69.7%
Goods and services	28.1	38.1	37.9	32.2	4.6%	27.0%	35.8	30.6	35.9	3.8%	26.9%
Depreciation	1.7	3.9	4.0	4.3	36.5%	2.7%	4.0	4.2	4.5	1.2%	3.3%
Total expenses	112.6	130.5	133.6	127.9	4.3%	100.0%	128.2	123.2	128.8	0.2%	100.0%
Surplus/(Deficit)	15.8	(14.1)	(18.4)	(5.3)	-169.5%		(25.2)	-	-	-100.0%	

Personnel information

Table 34.36 South African Diamond and Precious Metals Regulator personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29		
South African Diamond and Precious Metals Regulator			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	131	131	128	91.7	0.7	131	91.4	0.7	124	88.4	0.7	124	88.4	0.7	124	88.4	0.7	-1.8%	100.0%
1 – 6	20	20	20	3.0	0.1	20	3.0	0.1	20	2.1	0.1	20	2.1	0.1	20	2.1	0.1	–	16.1%
7 – 10	80	80	80	48.0	0.6	80	49.4	0.6	80	50.6	0.6	80	50.6	0.6	80	50.6	0.6	–	64.5%
11 – 12	17	17	13	13.3	1.0	17	13.8	0.8	10	10.4	1.0	10	10.4	1.0	10	10.4	1.0	-16.2%	8.1%
13 – 16	13	13	14	24.5	1.8	13	22.4	1.7	13	22.4	1.7	13	22.4	1.7	13	22.4	1.7	–	10.5%
17 – 22	1	1	1	2.9	2.9	1	2.9	2.9	1	2.9	2.9	1	2.9	2.9	1	2.9	2.9	–	0.8%

1. Rand million.

State Diamond Trader

Selected performance indicators

Table 34.37 State Diamond Trader performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of diamond producers selling rough diamonds to the trader per year	Administration	Accelerated growth of strategic industrial and labour-intensive sectors	13	35	44	19	19	19	19
Number of trader clients per year	Administration		43	25	20	42	42	42	42
Number of diamond production inspections per year	Administration		167	133	227	242	242	242	242
Number of trainees employed by the trader per year	Administration		5	13	3	10	10	10	10

Entity overview

The State Diamond Trader was established in 2007 in terms of section 14 of the Diamonds Act (1986) to promote equitable access to the country's diamond resources and facilitate growth in local diamond beneficiation. The entity aims to grow South Africa's diamond-cutting and polishing industry by enabling and increasing the participation of historically disadvantaged South Africans in diamond beneficiation. It is empowered by section 59B of the Diamonds Act (1986), as amended, to purchase up to 10 per cent of the run-of-mine production from all diamond producers in South Africa and sell to beneficiation licence holders who are registered customers. It is listed as a schedule 3B public entity in terms of the Public Finance Management Act (1999).

Over the medium term, the diamond trader will strengthen its marketing efforts, advance beneficiation and promote the sustainable development of the local diamond sector. It will do this by continuing to host the South African Diamond Show and facilitate other local and international events and exhibitions for its clients. This will be achieved through collaborative efforts with the entity's stakeholders, including the Department of Trade, Industry and Competition. The entity has identified research and development as a focus area during the medium term, and a research partner has been identified to assist in this regard. Spending on goods and services accounts for an estimated 97.2 per cent (R2.6 billion) of total expenditure over the medium term, mostly for the procurement of rough diamonds.

The diamond trader generates income entirely from sales. Revenue is set to increase at an average annual rate of 33.3 per cent, from R415.9 million in 2025/26 to R986 million in 2028/29, as a result of projected stable demand in the industry and the trader increasing its sales of diamonds acquired through foreign purchases, which is expected to constitute 50 per cent (R1.2 billion) of total revenue of the medium term. The entity's

business model is under review in an effort to develop sustainable operating, business, financial and governance models.

Programmes/Objectives/Activities

Table 34.38 State Diamond Trader expenditure trends and estimates by programme/objective/activity

				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome							Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	1 284.9	651.4	362.7	424.7	-30.9%	100.0%	864.9	906.5	951.9	30.9%	100.0%
Total	1 284.9	651.4	362.7	424.7	-30.9%	100.0%	864.9	906.5	951.9	30.9%	100.0%

Statements of financial performance

Table 34.39 State Diamond Trader statements of financial performance

Statement of financial performance

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	1 322.6	641.0	345.3	415.9	-32.0%	100.0%	565.8	752.2	986.0	33.3%	100.0%
Sale of goods and services other than capital assets	1 316.1	631.5	334.5	405.9	-32.4%	98.6%	552.2	734.2	962.3	33.3%	97.6%
Other non-tax revenue	6.4	9.6	10.9	10.0	15.8%	1.4%	13.6	18.1	23.7	33.3%	2.4%
Total revenue	1 322.6	641.0	345.3	415.9	-32.0%	100.0%	565.8	752.2	986.0	33.3%	100.0%
Expenses											
Current expenses	1 284.9	651.4	362.7	424.7	-30.9%	100.0%	864.9	906.5	951.9	30.9%	100.0%
Compensation of employees	15.0	17.3	16.9	19.1	8.5%	2.5%	20.5	21.9	23.4	7.0%	2.4%
Goods and services	1 267.4	631.6	343.4	402.7	-31.8%	97.1%	841.3	880.7	925.4	32.0%	97.2%
Depreciation	1.5	1.5	1.4	1.9	8.0%	0.2%	2.0	2.1	2.3	7.3%	0.2%
Interest, dividends and rent on land	1.0	1.0	1.0	1.0	-1.2%	0.1%	1.1	1.8	0.8	-8.3%	0.1%
Total expenses	1 284.9	651.4	362.7	424.7	-30.9%	100.0%	864.9	906.5	951.9	30.9%	100.0%
Surplus/(Deficit)	37.7	(10.4)	(17.4)	(8.8)	-161.6%		(299.1)	(154.3)	34.1	-257.1%	

Personnel information

Table 34.40 State Diamond Trader personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment												Average growth rate of personnel posts (%)	Average salary level/ Total (%)			
			Actual			Revised estimate			Medium-term expenditure estimate										
Number of funded posts	Number of approved establishment posts	2024/25			2025/26			2026/27			2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29			
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
State Diamond Trader			18	16.9	0.9	18	19.1	1.1	18	20.5	1.1	18	21.9	1.2	18	23.4	1.3	-	100.0%
Salary level	18	18	18	16.9	0.9	18	19.1	1.1	18	20.5	1.1	18	21.9	1.2	18	23.4	1.3	-	100.0%
7 – 10	12	12	12	7.8	0.7	12	8.7	0.7	12	9.9	0.8	12	11.0	0.9	12	11.8	1.0	-	66.7%
11 – 12	2	2	2	2.2	1.1	2	2.3	1.2	2	2.5	1.3	2	2.7	1.3	2	2.8	1.4	-	11.1%
13 – 16	4	4	4	6.9	1.7	4	8.1	2.0	4	8.0	2.0	4	8.2	2.0	4	8.8	2.2	-	22.2%

Science, Technology and Innovation

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	419.4	20.7	21.8	461.8	482.0	500.6
Technology Innovation	86.2	1 602.1	–	1 688.2	1 757.7	1 814.6
International Cooperation and Resources	83.5	75.5	–	159.0	165.6	170.3
Research Development and Support	63.7	6 306.2	–	6 369.9	6 575.8	6 727.1
Socioeconomic Innovation Partnerships	69.3	1 691.3	–	1 760.6	1 834.4	1 908.0
Total expenditure estimates	722.0	9 695.8	21.8	10 439.6	10 815.4	11 120.5

Executive authority Minister of Science, Technology and Innovation
 Accounting officer Director-General of Science, Technology and Innovation
 Website www.dst.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

Realise the full potential of science and technology in social and economic development by developing human resources, research and innovation.

Mandate

The Department of Science, Technology and Innovation derives its mandate from the 2019 White Paper on Science, Technology and Innovation, which introduces the concept of the national system of innovation as a set of interacting organisations and policies through which South Africa creates, acquires, diffuses and puts into practice new knowledge to help achieve individual and collective goals. A coordinated and efficient national system of innovation will help the country achieve its national development priorities by promoting change through innovation, and enable all South Africans to enjoy the economic, sociopolitical and intellectual benefits of science, technology and innovation.

Selected performance indicators

Table 35.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of technology-based enterprises given financial or non-financial support towards commercialising locally developed innovative solutions in the bioeconomy, space science, and hydrogen and energy sectors per year	Technology Innovation	Supportive and sustainable economic policy environment	– ¹	– ¹	– ¹	40	45	50	50
Number of technology demonstrations, prototypes, products and services per year	Technology Innovation		76	105	15	50	50	50	55
Number of new international initiatives strengthening the national, regional and continental innovation ecosystem per year	International Cooperation and Resources		– ¹	– ¹	– ¹	12	13	14	15
Number of new initiatives agreed with international partners to support historically disadvantaged institutions per year	International Cooperation and Resources		– ¹	– ¹	– ¹	9	10	10	10

Table 35.1 Performance indicators by programme and related outcome (continued)

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of doctoral students awarded bursaries per year, as reflected in reports from the National Research Foundation and relevant entities	Research Development and Support	Skills for the economy	2 259	2 000	1 800	1 800	1 800	1 800	1 800
Number of pipeline postgraduate students (BTech, honours and masters) awarded bursaries per year, as reflected in reports from the National Research Foundation and relevant entities	Research Development and Support		4 745	4 000	3 600	3 600	3 600	3 600	3 600
Number of researchers awarded research grants per year through programmes managed by the National Research Foundation, as reflected in the foundation's project reports	Research Development and Support		3 321	3 200	2 500	2 500	2 450	2 450	2 450
Number of knowledge and innovation products added to the industrial development and green economy intellectual property portfolio per year through fully funded or co-funded research initiatives	Socioeconomic Innovation Partnerships	Economic transformation and equitable inclusion of women, youth and persons with disabilities for a just society	83	110	70	60	80	80	80

1. No historical data available.

Expenditure overview

In line with the policy imperatives of the 2019 White Paper on Science, Technology and Innovation and the 2022-2032 decadal plan on science, technology and innovation, over the medium term, the department will continue to focus on capacitating postgraduate students by providing support for research and development, advancing science missions with the potential for high developmental impact, and strengthening the national system of innovation.

Total expenditure is expected to increase at an average annual rate of 5.8 per cent, from R9.4 billion in 2025/26 to R11.1 billion in 2028/29. This is attributed to baseline increases amounting to R3 billion over the MTEF period for the Square Kilometre Array. Transfers and subsidies to the department's entities account for an estimated 92.8 per cent (R30 billion) of total expenditure over the period ahead. These funds are intended to support entities in carrying out various research and development projects, maintaining national research infrastructure and administering grants for scientific research. The department's second-largest cost driver is compensation of employees, spending on which is expected to increase at an average annual rate of 4.1 per cent, from R386.7 million in 2025/26 to R435.9 million in 2028/29.

Providing targeted postgraduate development, infrastructure investment and research support

As human capital, research infrastructure and research support are essential for advancing science and innovation, the department recognises that public funding plays a significant role in steering the national system of innovation to support national developmental priorities. As such, it intends to award 5 400 doctoral bursaries and 10 800 pipeline postgraduate scholarships at a projected cost of R4.9 billion over the period ahead, mainly through the National Research Foundation and the South African Research Chairs Initiative. The department will also provide support through increased investments in national research facilities to enable the South African research and innovation community to access appropriate and cutting-edge research infrastructure such as high-performance computing platforms, data storage and research networks. Guided by evidence and targeted public policy interventions, this expenditure is projected to amount to R2.9 billion over the MTEF period. Spending on these activities is within the *Human Capital and Science Promotions* and *Basic Science and Infrastructure* subprogrammes in the *Research Development and Support* programme.

Advancing science missions with maximum developmental impact

Guided by a multiwavelength astronomy strategy, South Africa has positioned itself as an important global player in astronomy by building the 64-dish MeerKAT radio telescope, securing the hosting of the mid-frequency array of the global Square Kilometre Array and hosting the Southern African Large Telescope. To support South

Africa's ambitions in the field of astronomy and complement the development and operation of astronomy instruments, R6.2 billion over the medium term is provided for the development of human capital, knowledge generation and targeted socioeconomic development interventions. This spending is within the *Astronomy* subprogramme in the *Research Development and Support* programme.

Similarly, strategies have been finalised in marine and Antarctic research, palaeosciences, and global change and biodiversity science. These strategies are intended to strengthen South Africa's contribution to global scientific programmes while addressing national development priorities. Over the medium term, they will be implemented through coordinated research programmes, participation in international science partnerships, targeted human capital development, and strengthened research platforms at universities and science councils, with a focus on climate resilience, ocean economy priorities, biodiversity management and earth system science. Accordingly, the department plans to strategically invest R828.8 million over the medium term in human capital, research infrastructure, knowledge generation, partnership projects and targeted socioeconomic development interventions. These include support for early-career researcher programmes and postgraduate training, ocean and earth system research platforms and science expeditions. These activities are carried out through the *Science Missions* subprogramme in the *Research Development and Support* programme.

Strengthening the long-term health and competitiveness of the national system of innovation

The science engagement strategy is a key policy instrument for strengthening the national system of innovation as it aims to improve the public's understanding of science, expand the pipeline of learners into science, technology and innovation careers, and strengthen linkages between researchers, communities and policy-makers to support evidence-informed decision-making. Accordingly, R325.5 million is allocated over the medium term to fund National Science Month and career exhibitions, and provide operational support for science centres. These activities are carried out through the *Human Capital and Science Promotions* subprogramme in the *Research Development and Support* programme.

An investment of R85 million over the MTEF period within the *National Intellectual Property Management Office* subprogramme in the *Technology Innovation* programme is directed towards advancing indigenous knowledge systems. This includes the protection, promotion, development and management of indigenous knowledge, as set out in the Indigenous Knowledge Systems Act (2019) through the finalisation and operationalisation of regulations; alignment with relevant international intellectual property and related global treaties that protect traditional knowledge and associated genetic resources; establishment of indigenous knowledge registration and protection systems; removal of key regulatory bottlenecks; and skills development initiatives, including recognition of prior learning, to support participation by indigenous knowledge holders in the formal innovation system.

Expenditure trends and estimates

Table 35.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Technology Innovation											
3. International Cooperation and Resources											
4. Research Development and Support											
5. Socioeconomic Innovation Partnerships											
Programme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	336.1	399.2	398.5	445.3	9.8%	4.1%	461.8	482.0	500.6	4.0%	4.5%
Programme 2	1 890.6	2 441.7	1 553.3	1 940.1	0.9%	20.6%	1 688.2	1 757.7	1 814.6	-2.2%	16.2%
Programme 3	161.3	144.5	138.7	152.8	-1.8%	1.6%	159.0	165.6	170.3	3.7%	1.5%
Programme 4	4 981.2	5 763.2	5 363.7	5 149.9	1.1%	55.8%	6 369.9	6 575.8	6 727.1	9.3%	60.8%
Programme 5	1 751.7	1 723.5	1 618.6	1 709.6	-0.8%	17.9%	1 760.6	1 834.4	1 908.0	3.7%	17.0%
Subtotal	9 120.9	10 472.1	9 072.7	9 397.7	1.0%	100.0%	10 439.6	10 815.4	11 120.5	5.8%	100.0%
Total	9 120.9	10 472.1	9 072.7	9 397.7	1.0%	100.0%	10 439.6	10 815.4	11 120.5	5.8%	100.0%
Change to 2025 Budget estimate				–			956.0	903.0	763.1		

Table 35.2 Vote expenditure trends by programme and economic classification¹ (continued)

Economic classification					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	559.7	648.3	628.4	695.5	7.5%	6.7%	722.0	755.6	783.7	4.1%	7.0%
Compensation of employees	340.5	367.3	374.3	386.7	4.3%	3.9%	404.4	422.7	435.9	4.1%	3.9%
Goods and services ¹	219.2	281.0	254.1	308.8	12.1%	2.8%	317.6	332.9	347.9	4.1%	3.1%
of which:											
Computer services	28.3	41.3	48.1	24.4	-4.8%	0.4%	16.1	25.0	26.2	2.3%	0.2%
Consultants: Business and advisory services	19.5	16.4	17.1	30.0	15.4%	0.2%	32.2	31.6	33.0	3.3%	0.3%
Agency and support/outsourced services	16.0	11.7	12.9	17.9	3.7%	0.2%	18.7	19.6	20.4	4.5%	0.2%
Property payments	13.4	27.0	18.8	57.0	62.1%	0.3%	64.6	62.5	65.3	4.6%	0.6%
Travel and subsistence	60.2	89.2	71.4	75.0	7.6%	0.8%	68.3	71.3	74.5	-0.2%	0.7%
Venues and facilities	17.5	19.4	6.4	12.8	-9.9%	0.1%	17.6	18.4	19.2	14.4%	0.2%
Transfers and subsidies ¹	8 550.0	9 811.0	8 428.2	8 681.5	0.5%	93.2%	9 695.8	10 037.5	10 313.5	5.9%	92.8%
Departmental agencies and accounts	5 919.9	7 136.2	5 929.4	6 738.6	4.4%	67.6%	7 669.0	7 931.2	8 135.6	6.5%	73.3%
Higher education institutions	255.8	343.4	335.0	—	-100.0%	2.5%	—	—	—	0.0%	0.0%
Public corporations and private enterprises	2 143.3	1 972.7	1 800.5	1 570.0	-9.9%	19.7%	1 640.6	1 709.0	1 771.6	4.1%	15.8%
Non-profit institutions	229.9	356.2	360.8	372.9	17.5%	3.5%	383.3	397.3	406.3	2.9%	3.7%
Households	1.1	2.5	2.6	—	-100.0%	0.0%	2.9	—	—	0.0%	0.0%
Payments for capital assets	11.2	12.7	16.1	20.8	23.1%	0.2%	21.8	22.3	23.3	3.8%	0.2%
Machinery and equipment	11.2	12.7	16.1	20.8	23.1%	0.2%	21.8	22.3	23.3	3.8%	0.2%
Payments for financial assets	0.0	0.1	0.0	—	-100.0%	0.0%	—	—	—	0.0%	0.0%
Total	9 120.9	10 472.1	9 072.7	9 397.7	1.0%	100.0%	10 439.6	10 815.4	11 120.5	5.8%	100.0%

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

Transfers and subsidies expenditure trends and estimates

Table 35.3 Vote transfers and subsidies trends and estimates

				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R thousand	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	1 086	1 584	1 624	—	-100.0%	—	—	—	—	—	—
Households	1 086	1 584	1 624	—	-100.0%	—	—	—	—	—	—
Other transfers to households											
Current	—	917	105	—	—	—	—	—	—	—	—
Households	—	97	105	—	—	—	—	—	—	—	—
National Research Foundation: Human resources development for science and engineering	—	820	—	—	—	—	—	—	—	—	—
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	4 480 951	4 946 613	4 355 219	4 845 393	2.6%	52.5%	4 770 037	4 962 784	5 117 760	1.8%	49.5%
Various institutions: Institutional and programme support research	—	—	4 000	—	—	—	—	—	—	—	—
Various institutions: Biofuels research	—	9 401	—	—	—	—	—	—	—	—	—
Various institutions: Technology transfer offices: Support of research units	3 408	625	—	—	-100.0%	—	—	—	—	—	—
Various institutions: Implementation of bioeconomy strategy	41 197	31 081	—	—	-100.0%	0.2%	—	—	—	—	—
Various institutions: Energy grand challenge research	181 550	43 912	31 947	17 665	-54.0%	0.8%	14 427	14 955	15 292	-4.7%	0.1%
Various institutions: Health innovation research	119 131	54 000	—	—	-100.0%	0.5%	—	—	—	—	—
Various institutions: HIV and AIDS prevention and treatment technologies research	—	31 139	32 537	33 995	—	0.3%	35 259	36 549	37 373	3.2%	0.4%
Various institutions: Hydrogen strategy research	—	43 797	—	—	—	0.1%	—	—	—	—	—
Various institutions: Innovation projects research	6 000	187 550	272 148	378 372	298.0%	2.4%	395 256	358 931	367 019	-1.0%	3.7%

Table 35.3 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 (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R thousand											
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Various institutions: Space science research: Economic competitiveness and support package	103 910	2 977	24 985	37 200	-29.0%	0.5%	26 176	27 133	27 745	-9.3%	0.3%
Various institutions: Indigenous knowledge systems	—	399	—	—	—	—	—	—	—	—	—
Technology Innovation Agency	569 370	459 431	432 715	420 045	-9.6%	5.3%	458 756	531 762	555 633	9.8%	5.2%
South African National Space Agency	162 439	162 854	153 347	166 577	0.8%	1.8%	180 158	188 305	196 758	5.7%	1.9%
National Research Foundation: Research and development in indigenous knowledge systems	—	—	57 083	57 415	—	0.3%	57 280	59 375	60 712	1.9%	0.6%
Various institutions: Space science research: Space Infrastructure Hub	—	592 000	16 200	324 100	—	2.6%	—	—	—	-100.0%	—
National Research Foundation: Bilateral cooperation for global science development	13 110	2 170	6 513	8 364	-13.9%	0.1%	8 673	8 990	9 192	3.2%	0.1%
Various institutions: Global science: International multilateral agreements	24 122	18 116	16 744	—	-100.0%	0.2%	—	—	—	—	—
Various institutions: Global science: African multilateral agreements	5 594	2 000	7 372	—	-100.0%	—	—	—	—	—	—
Academy of Science of South Africa	41 539	33 970	31 946	33 377	-7.0%	0.4%	34 906	36 484	38 122	4.5%	0.4%
Various institutions: Astronomy research and development	36 635	36 481	38 051	39 266	2.3%	0.4%	40 285	41 757	42 698	2.8%	0.4%
Various institutions: Policy development on human and social development dynamics	37 944	36 490	35 821	36 781	-1.0%	0.4%	38 118	39 513	40 403	3.2%	0.4%
National Research Foundation: Human resources development for science and engineering	922 296	960 856	879 536	938 929	0.6%	10.4%	953 644	988 417	1 010 408	2.5%	9.8%
National Research Foundation: Human resources development for science and engineering: Economic competitiveness and support package	19 104	—	20 039	20 937	3.1%	0.2%	21 716	22 510	23 017	3.2%	0.2%
National Research Foundation	997 408	951 230	941 446	983 623	-0.5%	10.9%	1 028 666	1 075 183	1 123 449	4.5%	10.8%
Various institutions: Science awareness, research and initiatives to encourage youth participation in science	80 763	74 466	91 368	89 435	3.5%	0.9%	104 737	108 330	110 771	7.4%	1.1%
National Research Foundation: South African research chairs initiative to develop human resources in science	602 902	605 218	565 558	572 477	-1.7%	6.6%	593 648	615 357	629 225	3.2%	6.1%
Various institutions: Strategic science platforms for research and development	79 000	196 975	221 138	179 187	31.4%	1.9%	250 302	259 455	265 302	14.0%	2.6%
Various institutions: Innovative research and development	15 034	27 619	49 119	51 450	50.7%	0.4%	53 496	55 492	57 579	3.8%	0.6%
Human Sciences Research Council	325 098	322 332	300 635	311 119	-1.5%	3.5%	325 686	340 414	347 406	3.7%	3.4%
Various institutions: Local manufacturing capacity research and technical support	67 618	42 888	71 831	77 293	4.6%	0.7%	78 449	80 898	83 939	2.8%	0.8%
Various institutions: Local systems of innovation for the cold chain technologies project	—	—	2 938	15 242	—	0.1%	15 809	16 387	17 003	3.7%	0.2%
Human Science Research Council: Develop and monitor science and technology indicators	12 142	13 526	14 318	15 049	7.4%	0.2%	15 700	16 274	16 886	3.9%	0.2%
Various institutions: Environmental innovation	13 637	3 110	35 884	37 495	40.1%	0.3%	38 890	40 313	41 828	3.7%	0.4%
Capital	1 438 904	2 189 605	2 195 295	1 893 203	9.6%	21.8%	2 898 939	2 968 384	3 012 742	16.7%	29.6%
Various institutions: Hydrogen strategy (capital)	—	87 810	—	—	—	0.2%	—	—	—	—	—
Various institutions: Infrastructure projects for research and development	343 688	392 488	844 878	896 891	37.7%	7.0%	917 420	950 971	972 401	2.7%	9.5%
National Research Foundation: Square Kilometre Array: Capital contribution to research	1 095 216	1 709 307	1 350 417	996 312	-3.1%	14.5%	1 981 519	2 017 413	2 040 341	27.0%	20.1%

Table 35.3 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 (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R thousand											
Public corporations and private enterprises											
Subsidies on products and production											
Current	1 002 269	971 432	938 394	971 117	-1.0%	10.9%	1 016 585	1 062 556	1 084 382	3.7%	10.5%
Council for Scientific and Industrial Research	1 002 269	971 432	938 394	971 117	-1.0%	10.9%	1 016 585	1 062 556	1 084 382	3.7%	10.5%
Other transfers to public corporations											
Current	504 708	710 699	286 568	297 138	-16.2%	5.1%	294 913	305 288	314 734	1.9%	3.0%
Various institutions: Technology transfer offices: Support of research units	7 324	5 753	—	—	-100.0%	—	—	—	—	—	—
Various institutions: Implementation of bioeconomy strategy	12 728	10 772	—	—	-100.0%	0.1%	—	—	—	—	—
Various institutions: Health innovation research	—	1 150	—	—	—	—	—	—	—	—	—
Various institutions: Indigenous knowledge systems	60 000	—	—	—	-100.0%	0.2%	—	—	—	—	—
Various institutions: Innovation projects research	—	148 555	—	—	—	0.4%	—	—	—	—	—
Various institutions: Space science research: Economic competitiveness and support package	4 804	24 284	—	—	-100.0%	0.1%	—	—	—	—	—
Various institutions: Emerging research areas	135 792	83 000	120 600	131 236	-1.1%	1.3%	136 118	141 096	144 275	3.2%	1.4%
Various institutions: Space science research: Space Infrastructure Hub	—	88 000	—	—	—	0.2%	—	—	—	—	—
National Research Foundation: Bilateral cooperation for global science development	—	4 300	—	—	—	—	—	—	—	—	—
Various institutions: Global science: International multilateral agreements	1 371	5 260	13 808	—	-100.0%	0.1%	—	—	—	—	—
Various institutions: Global science: African multilateral agreements	—	1 000	1 741	—	—	—	—	—	—	—	—
National Research Foundation: Human resources development for science and engineering	—	44 700	—	—	—	0.1%	—	—	—	—	—
Various institutions: Science awareness, research and initiatives to encourage youth participation in science	44 700	15 012	—	—	-100.0%	0.2%	—	—	—	—	—
Various institutions: Strategic science platforms for research and development	—	4 000	—	—	—	—	—	—	—	—	—
The South African Council for Natural Scientific Professions	—	—	—	—	—	—	12 075	12 618	13 186	—	0.1%
Various institutions: Advanced manufacturing technology strategy implementation	—	37 700	32 345	34 292	—	0.3%	34 010	35 654	36 995	2.6%	0.4%
Various institutions: Innovative research and development	2 000	13 000	—	—	-100.0%	—	—	—	—	—	—
Various institutions: ICT	42 929	42 494	27 804	35 546	-6.1%	0.4%	19 043	19 739	20 481	-16.8%	0.2%
Various institutions: Local manufacturing capacity research and technical support	—	39 985	—	—	—	0.1%	—	—	—	—	—
Council for Scientific and Industrial Research: Mining research and development	151 865	65 323	58 957	58 000	-27.4%	0.9%	59 506	61 227	63 529	3.1%	0.6%
Various institutions: Local systems of innovation for the cold chain technologies project	—	15 513	—	—	—	—	—	—	—	—	—
Various institutions: Resource-based industries research and development	22 055	35 868	31 313	38 064	20.0%	0.4%	34 161	34 954	36 268	-1.6%	0.4%
Various institutions: Environmental innovation	19 140	25 030	—	—	-100.0%	0.1%	—	—	—	—	—
Capital	331 475	289 188	282 808	301 719	-3.1%	3.4%	329 124	341 160	348 848	5.0%	3.4%
Council for Scientific and Industrial Research: Cyberinfrastructure research and development	211 439	244 188	282 808	301 719	12.6%	2.9%	329 124	341 160	348 848	5.0%	3.4%
Various institutions: Infrastructure projects for research and development	120 036	45 000	—	—	-100.0%	0.5%	—	—	—	—	—

Table 35.3 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 (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R thousand											
Other transfers to private enterprises											
Current	304 867	1 378	124	—	-100.0%	0.9%	—	—	—	—	—
Various institutions: Health innovation research	2 500	—	—	—	-100.0%	—	—	—	—	—	—
Various institutions: Innovation projects research	300 000	—	—	—	-100.0%	0.8%	—	—	—	—	—
Various institutions: Indigenous knowledge systems	—	1 000	—	—	—	—	—	—	—	—	—
National Research Foundation: Bilateral cooperation for global science development	397	—	—	—	-100.0%	—	—	—	—	—	—
Various institutions: Global science: International multilateral agreements	1 744	54	124	—	-100.0%	—	—	—	—	—	—
Various institutions: Advanced manufacturing technology strategy implementation	226	300	—	—	-100.0%	—	—	—	—	—	—
Various institutions: Local manufacturing capacity research and technical support	—	24	—	—	—	—	—	—	—	—	—
Non-profit institutions											
Current	93 246	188 467	275 830	277 030	43.8%	2.4%	283 893	294 272	300 905	2.8%	2.9%
Various institutions: Institutional and programme support research	9 554	6 571	4 419	17 168	21.6%	0.1%	17 807	18 458	18 874	3.2%	0.2%
Various institutions: Biofuels research	—	—	9 823	10 263	—	0.1%	10 645	11 034	11 283	3.2%	0.1%
Various institutions: Technology transfer offices: Support of research units	—	400	—	—	—	—	—	—	—	—	—
Various institutions: Implementation of the bioeconomy strategy	—	2 056	66 318	48 782	—	0.3%	50 597	52 447	53 629	3.2%	0.5%
Various institutions: Health innovation research	—	—	69 525	25 260	—	0.3%	22 832	23 666	24 200	-1.4%	0.2%
Various institutions: Hydrogen strategy research	—	—	45 764	47 814	—	0.3%	49 593	51 407	52 565	3.2%	0.5%
Various institutions: Innovation projects research	6 133	112 793	—	—	-100.0%	0.3%	—	—	—	—	—
International Centre for Genetic Engineering and Biotechnology	17 972	14 570	17 373	18 151	0.3%	0.2%	18 827	19 515	19 955	3.2%	0.2%
Various institutions: Space science research: Economic competitiveness and support package	—	2 000	—	—	—	—	—	—	—	—	—
Various institutions: Technology transfer offices: Support for research units	1 240	—	47 449	45 000	231.1%	0.3%	46 725	48 433	49 525	3.2%	0.5%
Various institutions: Indigenous knowledge systems	650	—	—	—	-100.0%	—	—	—	—	—	—
National Research Foundation: Bilateral cooperation for global science development	2 000	—	—	—	-100.0%	—	—	—	—	—	—
Various institutions: Global science: International multilateral agreements	7 422	11 470	13 819	52 791	92.3%	0.2%	54 627	56 624	57 900	3.1%	0.6%
Various institutions: Global science: African multilateral agreements	2 748	3 737	1 340	11 801	62.5%	0.1%	12 240	12 688	12 974	3.2%	0.1%
Various institutions: Astronomy research and development	5 080	5 305	—	—	-100.0%	—	—	—	—	—	—
Various institutions: Policy development on human and social development dynamics	—	1 600	—	—	—	—	—	—	—	—	—
National Research Foundation: Human resources development for science and engineering	6 572	10 792	—	—	-100.0%	—	—	—	—	—	—
Various institutions: Science awareness, research and initiatives to encourage youth participation in science	8 394	2 553	—	—	-100.0%	—	—	—	—	—	—
Various institutions: Strategic science platforms for research and development	1 400	1 400	—	—	-100.0%	—	—	—	—	—	—
Various institutions: Innovative research and development	22 881	9 165	—	—	-100.0%	0.1%	—	—	—	—	—
Various institutions: ICT	—	600	—	—	—	—	—	—	—	—	—
Human Science Research Council: Develop and monitor science and technology indicators	—	2 000	—	—	—	—	—	—	—	—	—
Various institutions: Environmental innovation	1 200	1 455	—	—	-100.0%	—	—	—	—	—	—

Table 35.3 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 (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R thousand											
Capital	136 688	167 754	91 753	95 864	-11.2%	1.4%	99 431	103 067	105 390	3.2%	1.0%
Various institutions: Hydrogen strategy (capital)	—	—	91 753	95 864	—	0.5%	99 431	103 067	105 390	3.2%	1.0%
Various institutions: Infrastructure projects for research and development	136 688	167 754	—	—	-100.0%	0.9%	—	—	—	—	—
Higher education institutions											
Higher education institutions											
Current	156 543	205 824	500	—	-100.0%	1.0%	—	—	—	—	—
Various institutions: Institutional and programme support research	4 596	1 250	—	—	-100.0%	—	—	—	—	—	—
Various institutions: Technology transfer offices: Support of research units	32 100	37 306	—	—	-100.0%	0.2%	—	—	—	—	—
Various institutions: Implementation of the bioeconomy strategy	—	244	—	—	—	—	—	—	—	—	—
Various institutions: Health innovation research	1 000	—	—	—	-100.0%	—	—	—	—	—	—
International Centre for Genetic Engineering and Biotechnology	—	13 694	—	—	—	—	—	—	—	—	—
Various institutions: Space science research: Economic competitiveness and support package	9 373	—	—	—	-100.0%	—	—	—	—	—	—
Various institutions: Indigenous knowledge systems	34 444	30 393	—	—	-100.0%	0.2%	—	—	—	—	—
Various institutions: Emerging research areas	21 500	25 700	—	—	-100.0%	0.1%	—	—	—	—	—
Various institutions: Space science research: Space Infrastructure Hub	—	60 000	—	—	—	0.2%	—	—	—	—	—
National Research Foundation: Bilateral cooperation for global science development	1 570	—	—	—	-100.0%	—	—	—	—	—	—
Various institutions: Global science: International multilateral agreements	13 922	12 082	—	—	-100.0%	0.1%	—	—	—	—	—
Various institutions: Global science: African multilateral agreements	2 426	1 124	500	—	-100.0%	—	—	—	—	—	—
Various institutions: Astronomy research and development	—	90	—	—	—	—	—	—	—	—	—
National Research Foundation: Human resources development for science and engineering	16 000	1 000	—	—	-100.0%	—	—	—	—	—	—
Various institutions: Science awareness, research and initiatives to encourage youth participation in science	—	1 831	—	—	—	—	—	—	—	—	—
Various institutions: Strategic science platforms for research and development	16 750	20 700	—	—	-100.0%	0.1%	—	—	—	—	—
Various institutions: Innovative research and development	2 862	—	—	—	-100.0%	—	—	—	—	—	—
Various institutions: Resource-based industries research and development	—	410	—	—	—	—	—	—	—	—	—
Capital	99 284	137 529	—	—	-100.0%	0.7%	—	—	—	—	—
Various institutions: Infrastructure projects for research and development	99 284	137 529	—	—	-100.0%	0.7%	—	—	—	—	—
Total	8 550 022	9 810 990	8 428 220	8 681 464	0.5%	100.0%	9 692 922	10 037 511	10 284 761	5.8%	100.0%

Personnel information

Table 35.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																			
1. Administration																			
2. Technology Innovation																			
3. International Cooperation and Resources																			
4. Research Development and Support																			
5. Socioeconomic Innovation Partnerships																			
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment																		
		Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
Science, Technology and Innovation			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	500	–	382	374.3	1.0	377	386.7	1.0	376	404.4	1.1	374	422.7	1.1	362	435.9	1.2	-1.4%	100.0%
1 – 6	77	–	43	16.1	0.4	44	17.3	0.4	44	18.2	0.4	44	19.2	0.4	44	20.2	0.5	0.0%	11.8%
7 – 10	143	–	126	89.2	0.7	122	92.6	0.8	122	97.1	0.8	122	101.8	0.8	109	97.5	0.9	-3.8%	31.7%
11 – 12	151	–	120	124.6	1.0	128	139.7	1.1	128	146.6	1.1	128	154.6	1.2	128	163.1	1.3	-0.1%	34.5%
13 – 16	125	–	91	139.2	1.5	81	131.8	1.6	80	137.4	1.7	79	142.1	1.8	79	149.9	1.9	-0.8%	21.5%
Other	4	–	2	5.2	2.6	2	5.2	2.6	2	5.2	2.6	2	5.2	2.6	2	5.2	2.6	-0.0%	0.5%
Programme	500	–	382	374.3	1.0	377	386.7	1.0	376	404.4	1.1	374	422.7	1.1	362	435.9	1.2	-1.4%	100.0%
Programme 1	252	–	206	175.1	0.9	196	172.9	0.9	196	180.8	0.9	195	189.0	1.0	189	194.8	1.0	-1.2%	52.3%
Programme 2	62	–	44	49.7	1.1	51	58.7	1.2	50	61.4	1.2	50	64.2	1.3	48	66.2	1.4	-1.7%	13.4%
Programme 3	69	–	47	57.4	1.2	47	60.5	1.3	47	63.3	1.4	47	66.2	1.4	45	68.2	1.5	-1.5%	12.4%
Programme 4	55	–	43	46.9	1.1	39	44.2	1.1	39	46.2	1.2	39	48.3	1.2	37	49.8	1.3	-1.6%	10.4%
Programme 5	62	–	42	45.2	1.1	44	50.4	1.1	44	52.7	1.2	43	55.1	1.3	42	56.8	1.4	-1.7%	11.6%

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

2. Rand million.

Departmental receipts

Table 35.5 Departmental receipts by economic classification

Audited outcome				Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
2022/23	2023/24	2024/25	2025/26					2026/27	2027/28	2028/29		
R thousand						2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	688	6 438	5 361	883	883	8.7%	100.0%	833	866	908	0.9%	100.0%
Sales of goods and services produced by department	70	76	76	60	60	-5.0%	2.1%	60	62	65	2.7%	7.2%
Other sales of which:	70	76	76	60	60	-5.0%	2.1%	60	62	65	2.7%	7.2%
Services rendered:	70	76	76	60	60	-5.0%	2.1%	60	62	65	2.7%	7.2%
Commission on insurance												
Sales of scrap, waste, arms and other used current goods of which:	6	4	2	–	–	-100.0%	0.1%	3	3	3	–	0.3%
Sales: Scrap, waste and other goods	6	4	2	–	–	-100.0%	0.1%	3	3	3	–	0.3%
Interest, dividends and rent on land	30	57	46	45	45	14.5%	1.3%	20	21	21	-22.4%	2.4%
Interest	30	57	46	45	45	14.5%	1.3%	20	21	21	-22.4%	2.4%
Sales of capital assets	–	407	–	–	–	–	3.0%	–	–	–	–	–
Transactions in financial assets and liabilities	582	5 894	5 237	778	778	10.2%	93.4%	750	780	819	1.7%	90.1%
Total	688	6 438	5 361	883	883	8.7%	100.0%	833	866	908	0.9%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 35.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million											
Ministry	2.8	2.8	2.9	6.3	31.2%	0.9%	6.6	6.9	7.1	4.1%	1.4%
Institutional Planning and Support	165.9	191.3	189.1	181.8	3.1%	46.1%	179.3	187.1	193.9	2.2%	38.8%
Corporate Services	159.3	185.2	192.7	251.0	16.4%	49.9%	269.4	281.2	292.5	5.2%	58.4%
Office Accommodation	8.1	19.9	13.8	6.2	-8.2%	3.0%	6.5	6.8	7.1	4.5%	1.4%
Total	336.1	399.2	398.5	445.3	9.8%	100.0%	461.8	482.0	500.6	4.0%	100.0%
Change to 2025				–			2.7	(0.3)	(3.3)		
Budget estimate											
Economic classification	310.2	377.7	372.9	407.4	9.5%	93.0%	419.4	441.2	458.4	4.0%	91.3%
Current payments	158.9	175.6	175.1	172.9	2.9%	43.2%	180.8	189.0	194.8	4.1%	39.1%
Compensation of employees	151.3	202.0	197.8	234.5	15.7%	49.7%	238.6	252.2	263.6	4.0%	52.2%
Goods and services	23.3	21.4	19.4	13.2	-17.3%	4.9%	14.1	14.7	15.4	5.3%	3.1%
of which:	28.3	41.2	48.1	23.9	-5.5%	9.0%	15.5	24.5	25.6	2.2%	4.5%
Advertising	14.2	11.5	11.8	18.9	9.9%	3.6%	19.2	19.9	20.8	3.3%	4.2%
Computer services	3.5	2.6	4.6	12.6	53.7%	1.5%	13.2	13.8	14.4	4.5%	2.9%
Consultants: Business and advisory services	13.4	27.0	18.8	55.9	61.1%	7.3%	63.5	61.3	64.1	4.6%	13.1%
Operating leases	29.3	50.9	41.6	50.1	19.6%	10.9%	42.2	44.1	46.1	-2.7%	9.2%
Property payments	14.7	8.8	9.5	17.2	5.2%	3.2%	20.7	18.5	18.9	3.2%	4.0%
Travel and subsistence	–	–	4.0	–	–	0.3%	–	–	–	–	–
Transfers and subsidies	4.6	1.3	–	–	-100.0%	0.4%	–	–	–	–	–
Departmental agencies and accounts	9.6	6.6	4.4	17.2	21.6%	2.4%	17.8	18.5	18.9	3.2%	3.8%
Higher education institutions	0.6	0.9	1.1	–	-100.0%	0.2%	2.9	–	–	–	0.2%
Non-profit institutions	11.2	12.7	16.1	20.8	23.1%	3.8%	21.8	22.3	23.3	3.8%	4.7%
Households	11.2	12.7	16.1	20.8	23.1%	3.8%	21.8	22.3	23.3	3.8%	4.7%
Payments for capital assets	0.0	0.1	0.0	–	-100.0%	0.0%	–	–	–	–	–
Machinery and equipment	0.0	0.1	0.0	–	-100.0%	0.0%	–	–	–	–	–
Payments for financial assets	336.1	399.2	398.5	445.3	9.8%	100.0%	461.8	482.0	500.6	4.0%	100.0%
Total	3.7%	3.8%	4.4%	4.7%	–	–	4.4%	4.5%	4.5%	–	–
Proportion of total programme expenditure to vote expenditure											
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.6	0.9	1.1	–	-100.0%	0.2%	2.9	–	–	–	0.2%
Households	0.6	0.9	1.1	–	-100.0%	0.2%	–	–	–	–	–
Early retirement and voluntary exit programmes	–	–	–	–	–	–	2.9	–	–	–	0.2%
Other transfers to households											
Current	–	0.0	–	–	–	–	–	–	–	–	–
Households	–	0.0	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	–	–	4.0	–	–	0.3%	–	–	–	–	–
Various institutions: Institutional and programme support research	–	–	4.0	–	–	0.3%	–	–	–	–	–
Non-profit institutions											
Current	9.6	6.6	4.4	17.2	21.6%	2.4%	17.8	18.5	18.9	3.2%	3.8%
Various institutions: Institutional and programme support research	9.6	6.6	4.4	17.2	21.6%	2.4%	17.8	18.5	18.9	3.2%	3.8%
Higher education institutions											
Higher education institutions											
Current	4.6	1.3	–	–	-100.0%	0.4%	–	–	–	–	–
Various institutions: Institutional and programme support research	4.6	1.3	–	–	-100.0%	0.4%	–	–	–	–	–

Personnel information

Table 35.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026		Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)	
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate								
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29	
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Administration		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	252	—	206	175.1	0.9	196	172.9	0.9	196	180.8	0.9	195	189.0	1.0	—1.2%	100.0%
1 – 6	57	—	32	10.8	0.3	33	11.7	0.4	33	12.3	0.4	33	12.9	0.4	0.0%	16.8%
7 – 10	86	—	86	54.0	0.6	81	53.6	0.7	81	56.3	0.7	81	59.4	0.7	-2.5%	40.6%
11 – 12	58	—	47	47.8	1.0	48	51.1	1.1	48	53.7	1.1	48	56.6	1.2	—	24.8%
13 – 16	47	—	39	57.4	1.5	33	51.3	1.6	33	53.3	1.6	32	54.9	1.7	-0.9%	16.7%
Other	4	—	2	5.2	2.6	2	5.2	2.6	2	5.2	2.6	2	5.2	2.6	—	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: Technology Innovation

Programme purpose

Promote technology development and the protection and use of publicly funded intellectual property for innovation with socioeconomic impact.

Objectives

- Facilitate and make strategic investments in space science and technology, energy, the bioeconomy, nanotechnology, robotics, photonics, indigenous knowledge systems, intellectual property management, technology transfer and technology commercialisation over the medium term by:
 - developing and/or maintaining 12 decision-support interventions, including strategies, tools and systems designed to help policy-makers, researchers and organisations make informed choices about scientific research, technological development and innovation policies intended to improve service delivery
 - conducting 9 outreach, awareness and training programmes in space science
 - supporting 60 venture capital firms to enhance the spatial diversity of youth-led, technology-based enterprises through the Innovation Fund.

Subprogrammes

- Space Science* supports the creation of an environment conducive to the implementation of the national space strategy and the South African earth observation strategy, and addresses the development of space technologies, innovative solutions and human capital to respond to the national priority of socioeconomic development. This subprogramme also oversees the South African National Space Agency.
- Hydrogen and Energy* supports a reduction in greenhouse gas emissions and air pollution, contributing to a more diverse and sustainable energy mix by enabling the widespread commercialisation of battery, fuel cell and net-zero carbon technologies based on publicly funded intellectual property rights; and supports the penetration of clean and alternative energy technologies through research, development and validation efforts. Activities carried out through this subprogramme are intended to make these technologies competitive in terms of cost and performance while fostering strategic partnerships with the public and private sectors to reduce the institutional and market barriers to their commercialisation.
- Bio-innovation* leads the implementation of the national bioeconomy strategy approved by Cabinet in 2013 to ensure that the bioeconomy makes a significant contribution to South Africa's economy.
- Innovation Priorities and Instruments* focuses on innovation instruments and emerging and convergent technological innovation platforms; drives strategic policy instruments targeted at supporting business innovation and innovation supplier programmes such as those related to the Innovation Bridge Portal and

Design Innovation Seed Fund; and supports the development of innovation and entrepreneurial skills in partnership with entities such as Technological Higher Education Network South Africa and the top 100 technology companies.

- *National Intellectual Property Management Office* ensures that intellectual property from publicly financed research and development is identified, protected, used and commercialised for the social, economic, military or any other benefit of the people of South Africa.
- *Office of the Deputy Director-General: Technology Innovation* provides management and administrative support to the programme and the deputy director-general.

Expenditure trends and estimates

Table 35.8 Technology Innovation expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Space Science	289.3	950.5	205.3	544.2	23.4%	25.4%	223.4	233.2	242.9	-23.6%	13.3%
Hydrogen and Energy	253.8	198.3	188.7	185.1	-10.0%	10.6%	188.2	195.2	199.8	2.6%	11.1%
Bio-innovation	245.9	208.3	261.4	205.9	-5.7%	11.8%	208.2	216.0	221.1	2.4%	12.3%
Innovation Priorities and Instruments	1 045.8	1 025.5	832.8	941.4	-3.4%	49.1%	1 002.4	1 044.6	1 080.2	4.7%	59.4%
National Intellectual Property Management Office	54.0	54.6	59.9	58.2	2.6%	2.9%	60.6	62.9	64.5	3.5%	3.6%
Office of the Deputy Director-General: Technology Innovation	1.7	4.5	5.2	5.3	45.5%	0.2%	5.6	5.8	6.0	4.2%	0.3%
Total	1 890.6	2 441.7	1 553.3	1 940.1	0.9%	100.0%	1 688.2	1 757.7	1 814.6	-2.2%	100.0%
Change to 2025				—			(8.0)	(15.8)	(38.6)		
Budget estimate											
Economic classification											
Current payments	55.9	72.9	63.6	82.4	13.8%	3.5%	86.2	90.0	93.2	4.2%	5.1%
Compensation of employees	43.8	46.6	49.7	58.7	10.3%	2.5%	61.4	64.2	66.2	4.1%	3.6%
Goods and services	12.1	26.3	13.9	23.6	25.0%	1.0%	24.7	25.8	27.0	4.5%	1.5%
of which:											
Communication	1.1	1.6	1.8	1.2	3.4%	0.1%	1.3	1.3	1.4	4.5%	0.1%
Consultants: Business and advisory services	0.1	1.0	1.3	2.1	212.8%	0.1%	2.1	2.2	2.3	4.6%	0.1%
Agency and support/outsourced services	1.8	2.2	2.0	7.7	61.5%	0.2%	8.0	8.4	8.8	4.5%	0.5%
Entertainment	0.0	0.0	0.0	2.1	1182.0%	0.0%	2.2	2.3	2.4	4.5%	0.1%
Travel and subsistence	7.3	10.7	7.4	5.5	-9.0%	0.4%	5.8	6.0	6.3	4.5%	0.3%
Venues and facilities	1.6	8.6	0.4	2.9	22.7%	0.2%	3.0	3.1	3.3	4.6%	0.2%
Transfers and subsidies	1 834.7	2 368.8	1 489.7	1 857.7	0.4%	96.5%	1 602.1	1 667.7	1 721.4	-2.5%	94.9%
Departmental agencies and accounts	1 187.0	1 707.0	1 095.9	1 435.4	6.5%	69.3%	1 167.3	1 217.0	1 260.5	-4.2%	69.3%
Higher education institutions	98.4	167.3	116.4	—	-100.0%	4.9%	—	—	—	—	—
Public corporations and private enterprises	523.1	362.5	190.2	131.2	-36.9%	15.4%	136.1	141.1	144.3	3.2%	8.0%
Non-profit institutions	26.0	131.8	87.0	291.1	123.7%	6.8%	298.7	309.6	316.5	2.8%	17.6%
Households	0.1	0.2	0.2	—	-100.0%	0.0%	—	—	—	—	—
Total	1 890.6	2 441.7	1 553.3	1 940.1	0.9%	100.0%	1 688.2	1 757.7	1 814.6	-2.2%	100.0%
Proportion of total programme expenditure to vote expenditure	20.7%	23.3%	17.1%	20.6%	—	—	16.2%	16.3%	16.3%	—	—

Table 35.8 Technology Innovation expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies						Average:					Average:
				Adjusted appropriation	Average growth rate (%)	Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	0.1	0.2	0.2	–	-100.0%	–	–	–	–	–	–
Households	0.1	0.2	0.2	–	-100.0%	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	1 187.0	1 619.2	1 004.1	1 435.4	6.5%	67.0%	1 167.3	1 217.0	1 260.5	-4.2%	69.3%
Various institutions: Biofuels research	–	9.4	9.8	–	–	0.2%	–	–	–	–	–
Various institutions: Technology transfer offices: Support of research units	3.4	0.6	1.6	–	-100.0%	0.1%	–	–	–	–	–
Various institutions: Implementation of bioeconomy strategy	41.2	31.1	52.8	–	-100.0%	1.6%	–	–	–	–	–
Various institutions: Energy grand challenge research	181.6	43.9	31.9	17.7	-54.0%	3.5%	14.4	15.0	15.3	-4.7%	0.8%
Various institutions: Health innovation research	119.1	54.0	69.5	–	-100.0%	3.1%	–	–	–	–	–
Various institutions: HIV and AIDS prevention and treatment technologies research	–	31.1	32.5	34.0	–	1.2%	35.3	36.5	37.4	3.2%	2.1%
Various institutions: Hydrogen strategy research	–	43.8	45.8	–	–	1.1%	–	–	–	–	–
Various institutions: Innovation projects research	6.0	187.6	154.0	378.4	298.0%	9.3%	395.3	358.9	367.0	-1.0%	21.3%
Various institutions: Space science research: Economic competitiveness and support package	103.9	3.0	–	37.2	-29.0%	1.8%	26.2	27.1	27.7	-9.3%	1.5%
Various institutions: Indigenous knowledge systems	–	0.4	–	–	–	–	–	–	–	–	–
Technology Innovation Agency	569.4	459.4	432.7	420.0	-9.6%	24.0%	458.8	531.8	555.6	9.8%	29.4%
South African National Space Agency	162.4	162.9	153.3	166.6	0.8%	8.2%	180.2	188.3	196.8	5.7%	10.7%
Various institutions: Emerging research areas	–	–	12.0	–	–	0.2%	–	–	–	–	–
National Research Foundation: Research and development in indigenous knowledge systems	–	–	8.1	57.4	–	0.8%	57.3	59.4	60.7	1.9%	3.4%
Various institutions: Space science research: Space Infrastructure Hub	–	592.0	–	324.1	–	11.7%	–	–	–	-100.0%	–
Capital	–	87.8	91.8	–	–	2.3%	–	–	–	–	–
Various institutions: Hydrogen strategy (capital)	–	87.8	91.8	–	–	2.3%	–	–	–	–	–
Public corporations and private enterprises											
Other transfers to public corporations											
Current	520.6	361.5	183.5	131.2	-36.8%	15.3%	136.1	141.1	144.3	3.2%	8.0%
Various institutions: Technology transfer offices: Support of research units	7.3	5.8	8.0	–	-100.0%	0.3%	–	–	–	–	–
Various institutions: Implementation of bioeconomy strategy	12.7	10.8	5.5	–	-100.0%	0.4%	–	–	–	–	–
Various institutions: Health innovation research	–	1.2	–	–	–	–	–	–	–	–	–
Various institutions: Indigenous knowledge systems	60.0	–	9.3	–	-100.0%	0.9%	–	–	–	–	–
Various institutions: Innovation projects research	300.0	148.6	54.5	–	-100.0%	6.4%	–	–	–	–	–
Various institutions: Space science research: Economic competitiveness and support package	4.8	24.3	21.0	–	-100.0%	0.6%	–	–	–	–	–
Various institutions: Emerging research areas	135.8	83.0	73.0	131.2	-1.1%	5.4%	136.1	141.1	144.3	3.2%	8.0%
Various institutions: Space science research: Space Infrastructure Hub	–	88.0	12.2	–	–	1.3%	–	–	–	–	–

Table 35.8 Technology Innovation expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Other transfers to private enterprises											
Current	2.5	1.0	6.8	—	-100.0%	0.1%	—	—	—	—	—
Various institutions: Technology transfer offices: Support of research units	—	—	0.3	—	—	—	—	—	—	—	—
Various institutions: Implementation of bioeconomy strategy	—	—	3.5	—	—	—	—	—	—	—	—
Various institutions: Health innovation research	2.5	—	—	—	-100.0%	—	—	—	—	—	—
Various institutions: Indigenous knowledge systems	—	1.0	3.0	—	—	0.1%	—	—	—	—	—
Non-profit institutions											
Current	26.0	131.8	87.0	195.3	95.8%	5.6%	199.2	206.5	211.2	2.6%	11.7%
Various institutions: Biofuels research	—	—	—	10.3	—	0.1%	10.6	11.0	11.3	3.2%	0.6%
Various institutions: Technology transfer offices: Support of research units	—	0.4	—	—	—	—	—	—	—	—	—
Various institutions: Health innovation research	—	—	—	25.3	—	0.3%	22.8	23.7	24.2	-1.4%	1.3%
Various institutions: Hydrogen strategy research	—	—	—	47.8	—	0.6%	49.6	51.4	52.6	3.2%	2.9%
Various institutions: Innovation projects research	6.1	112.8	60.6	—	-100.0%	2.3%	—	—	—	—	—
International Centre for Genetic Engineering and Biotechnology	18.0	14.6	17.4	18.2	0.3%	0.9%	18.8	19.5	20.0	3.2%	1.1%
Various institutions: Space science research: Economic competitiveness and support package	—	2.0	2.0	—	—	0.1%	—	—	—	—	—
Various institutions: Indigenous knowledge systems	0.7	—	—	—	-100.0%	—	—	—	—	—	—
Various institutions: Space science research: Space Infrastructure Hub	—	—	4.0	—	—	0.1%	—	—	—	—	—
Various institutions: Implementation of the bio-technology strategy	—	2.1	—	48.8	—	0.6%	—	—	—	3.2%	3.0%
Technology transfer offices	1.2	—	3.0	45.0	231.1%	0.6%	50.6 46.7	52.4 48.4	53.6 49.5	3.2%	2.8%
Capital	—	—	—	95.9	—	1.2%	99.4	103.1	105.4	3.2%	5.9%
Various institutions: Hydrogen strategy (capital)	—	—	—	95.9	—	1.2%	99.4	103.1	105.4	3.2%	5.9%
Higher education institutions											
Higher education institutions											
Current	98.4	167.3	116.4	—	-100.0%	4.9%	—	—	—	—	—
Various institutions: Technology transfer offices: Support of research units	32.1	37.3	34.6	—	-100.0%	1.3%	—	—	—	—	—
Various institutions: Implementation of the bioeconomy strategy	—	0.2	4.5	—	—	0.1%	—	—	—	—	—
Various institutions: Health innovation research	1.0	—	—	—	-100.0%	—	—	—	—	—	—
Various institutions: Innovation projects research	—	—	3.0	—	—	—	—	—	—	—	—
International Centre for Genetic Engineering and Biotechnology	—	13.7	—	—	—	0.2%	—	—	—	—	—
Various institutions: Space science research: Economic competitiveness and support package	9.4	—	2.0	—	-100.0%	0.1%	—	—	—	—	—
Various institutions: Indigenous knowledge systems	34.4	30.4	36.7	—	-100.0%	1.3%	—	—	—	—	—
Various institutions: Emerging research areas	21.5	25.7	35.6	—	-100.0%	1.1%	—	—	—	—	—
Various institutions: Space science research: Space Infrastructure Hub	—	60.0	—	—	—	0.8%	—	—	—	—	—

Personnel information

Table 35.9 Technology Innovation personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment															Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Technology Innovation			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	62	–	44	49.7	1.1	51	58.7	1.2	50	61.4	1.2	50	64.2	1.3	48	66.2	1.4	-1.7%	100.0%
1 – 6	6	–	3	1.7	0.6	3	1.8	0.6	3	1.9	0.6	3	2.0	0.7	3	2.1	0.7	–	6.1%
7 – 10	9	–	7	10.4	1.5	9	12.6	1.4	8	13.0	1.5	8	13.1	1.7	6	12.3	2.0	-10.6%	15.3%
11 – 12	25	–	21	18.6	0.9	26	24.2	0.9	26	25.4	1.0	26	26.8	1.0	26	28.3	1.1	–	52.5%
13 – 16	22	–	13	19.0	1.5	13	20.1	1.5	13	21.1	1.6	13	22.3	1.7	13	23.5	1.8	–	26.2%

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

2. Rand million.

Programme 3: International Cooperation and Resources

Programme purpose

Strategically develop, promote and manage international partnerships that strengthen the national system of innovation. Enable an exchange of knowledge, capacity and resources between South Africa and its international partners, with a focus on building capacity to support science, technology and innovation in Africa. Support South African foreign policy through science diplomacy.

Objectives

- Leverage strategic international partnerships by promoting researcher mobility and advancing collaboration in science, technology and innovation across Africa and globally over the medium term.
- Support historically disadvantaged institutions by securing 9 initiatives and opportunities for South African students to participate in international programmes by March 2029.
- Enhance international cooperation and coordination in science, technology and innovation by concluding 57 new joint research programmes, funding calls, researcher mobility schemes or institutional cooperation arrangements, and developing 12 policy recommendations within the national system of innovation in collaboration with international partners by March 2029.
- Support innovation by concluding 59 new international cooperation programmes, joint innovation funding calls, technology demonstration projects or incubator and accelerator partnerships with international partners, with a focus on small, medium and micro enterprises (SMMEs), including innovator support and grassroots innovation, by March 2029.

Subprogrammes

- *Multilateral Cooperation and Africa* advances and facilitates South Africa's participation in bilateral science, technology and innovation cooperation initiatives with other African partners; in African multilateral programmes, especially those of the Southern African Development Community and the African Union; and broader multilateral science, technology and innovation partnerships, with a strategic focus on South-South cooperation.
- *International Resources* works to increase the flow of international funding into South African science, technology and innovation initiatives, as well as African regional and continental programmes, to promote foreign investment and foster strategic partnerships with partners such as the European Union, philanthropic foundations and organisations, and the multinational private sector.
- *Overseas Bilateral Cooperation* promotes and facilitates South Africa's bilateral science, technology and innovation with partners in Europe, the Americas, Asia and Australasia, especially for human capital

development and collaborative research and innovation, and secures support for cooperation with other African partners.

- *Office of the Deputy Director-General: International Cooperation and Resources* provides management and administrative support to the programme and the office of the deputy director-general.

Expenditure trends and estimates

Table 35.10 International Cooperation and Resources 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Multilateral Cooperation and Africa	52.8	35.4	34.6	36.0	-12.0%	26.6%	37.6	39.2	40.4	3.9%	23.7%
International Resources	69.4	69.5	69.9	74.9	2.6%	47.5%	77.7	80.8	82.8	3.4%	48.8%
Overseas Bilateral Cooperation	32.0	31.0	26.7	36.2	4.2%	21.1%	37.8	39.4	40.7	4.0%	23.8%
Office of the Deputy Director-General: International Cooperation and Resources	7.0	8.6	7.5	5.6	-6.9%	4.8%	5.9	6.2	6.4	4.2%	3.7%
Total	161.3	144.5	138.7	152.8	-1.8%	100.0%	159.0	165.6	170.3	3.7%	100.0%
Change to 2025				-			(0.6)	(1.3)	(4.0)		
Budget estimate											
Economic classification											
Current payments	84.8	83.2	76.5	79.8	-2.0%	54.3%	83.5	87.3	90.3	4.2%	52.7%
Compensation of employees	49.4	55.3	57.4	60.5	7.0%	37.3%	63.3	66.2	68.2	4.1%	39.9%
Goods and services	35.4	27.9	19.1	19.3	-18.3%	17.0%	20.2	21.1	22.0	4.5%	12.8%
of which:						-					-
Communication	1.4	1.6	2.3	1.9	10.4%	1.2%	2.0	2.1	2.2	4.5%	1.3%
Agency and support/outsource services	0.2	-	-	0.9	72.8%	0.2%	0.9	0.9	1.0	4.5%	0.6%
Entertainment	0.0	0.1	0.1	1.0	319.0%	0.2%	1.1	1.1	1.2	4.5%	0.7%
Travel and subsistence	15.0	14.9	10.0	7.7	-19.9%	8.0%	8.1	8.5	8.8	4.5%	5.1%
Operating payments	1.3	2.3	3.6	0.8	-16.8%	1.3%	0.8	0.8	0.9	4.5%	0.5%
Venues and facilities	12.6	4.7	0.8	3.8	-32.7%	3.7%	4.0	4.2	4.4	4.5%	2.5%
Transfers and subsidies	76.4	61.3	62.1	73.0	-1.5%	45.7%	75.5	78.3	80.1	3.1%	47.3%
Departmental agencies and accounts	42.8	22.3	30.6	8.4	-42.0%	17.4%	8.7	9.0	9.2	3.2%	5.4%
Higher education institutions	17.9	13.2	9.4	-	-100.0%	6.8%	-	-	-	-	-
Public corporations and private enterprises	3.5	10.6	15.7	-	-100.0%	5.0%	-	-	-	-	-
Non-profit institutions	12.2	15.2	6.2	64.6	74.4%	16.4%	66.9	69.3	70.9	3.1%	41.8%
Households	-	0.0	0.2	-	-	0.0%	-	-	-	-	-
Total	161.3	144.5	138.7	152.8	-1.8%	100.0%	159.0	165.6	170.3	3.7%	100.0%
Proportion of total programme expenditure to vote expenditure	1.8%	1.4%	1.5%	1.6%	-	-	1.5%	1.5%	1.5%	-	-
Details of transfers and subsidies											
Households											
Social benefits											
Current	-	0.0	0.2	-	-	-	-	-	-	-	-
Households	-	0.0	0.2	-	-	-	-	-	-	-	-
Other transfers to households											
Current	-	0.0	-	-	-	-	-	-	-	-	-
Households	-	0.0	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	42.8	22.3	30.6	8.4	-42.0%	17.4%	8.7	9.0	9.2	3.2%	5.4%
National Research Foundation: Bilateral cooperation for global science development	13.1	2.2	6.5	8.4	-13.9%	5.0%	8.7	9.0	9.2	3.2%	5.4%
Various institutions: Global science: International multilateral agreements	24.1	18.1	16.7	-	-100.0%	9.9%	-	-	-	-	-
Various institutions: Global science: African multilateral agreements	5.6	2.0	7.4	-	-100.0%	2.5%	-	-	-	-	-

Programme 4: Research Development and Support

Programme purpose

Provide an enabling environment for research and knowledge production that promotes the strategic development of basic sciences and priority science areas through the promotion of science human capital development, and the provision of research infrastructure and relevant research support, in pursuit of South Africa's transition to a knowledge economy.

Objectives

- Contribute to the development of representative, high-level human capital to pursue locally relevant, globally competitive research and innovation activities over the medium term by:
 - awarding 5 400 bursaries to doctoral students
 - awarding 10 800 bursaries to pipeline postgraduate (BTech, honours and masters) students
 - placing 1 950 graduates and students in department-funded work preparation programmes in science, engineering and technology institutions
 - awarding 7 350 researchers with research grants
 - awarding 3 625 emerging researchers with research grants.
- Increase knowledge generation and innovation output by:
 - obtaining the first successful scientific image (“first light”) from the upgraded MeerKAT antenna array and telescope, confirming operational readiness, by 2026/27
 - conducting 29 initiatives to promote public awareness of and engagement with science over the medium term
 - prioritising indigenous knowledge and decolonised theory and practice through implementing 12 policy actions over the medium term.

Subprogrammes

- *Human Capital and Science Promotions* formulates and implements policies and strategies that address the availability of human capital for science, technology and innovation; provides fundamental support for research activities; and contributes to the development of a society that is scientifically literate and knowledgeable.
- *Science Missions* promotes the development of research and the production of scientific knowledge and human capital in scientific areas in which South Africa enjoys a geographic advantage.
- *Basic Science and Infrastructure* facilitates the strategic implementation of research and innovation equipment and facilities to promote knowledge production in areas of national priority and sustain innovation led by research and development.
- *Astronomy* supports the development of astronomical sciences around a new multiwavelength astronomy strategy and provides strategic guidance and support to relevant astronomy institutions for the implementation of strategic astronomy programmes.
- *Office of the Deputy Director-General: Research, Development and Support* provides management and administrative support to the programme and the office of the deputy director-general.

Expenditure trends and estimates

Table 35.12 Research Development and Support expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million											
Human Capital and Science	2 754.3	2 721.6	2 549.7	2 655.5	-1.2%	50.2%	2 766.8	2 877.1	2 967.0	3.8%	43.8%
Promotions											
Science Missions	117.8	240.3	235.4	195.7	18.4%	3.7%	267.5	277.4	283.9	13.2%	4.2%
Basic Science and Infrastructure	959.3	1 034.2	1 173.5	1 246.0	9.1%	20.8%	1 295.7	1 343.2	1 373.6	3.3%	20.4%
Astronomy	1 144.8	1 762.0	1 399.8	1 048.3	-2.9%	25.2%	2 035.1	2 073.1	2 097.5	26.0%	31.5%
Office of the Deputy Director-General: Research, Development and Support	5.0	5.1	5.4	4.5	-3.4%	0.1%	4.7	4.9	5.1	4.2%	0.1%
Total	4 981.2	5 763.2	5 363.7	5 149.9	1.1%	100.0%	6 369.9	6 575.8	6 727.1	9.3%	100.0%
Change to 2025				–			964.8	926.5	824.2		
Budget estimate											
Economic classification											
Current payments	58.2	61.0	60.4	60.9	1.5%	1.1%	63.7	66.6	68.9	4.2%	1.0%
Compensation of employees	46.4	45.7	46.9	44.2	-1.6%	0.9%	46.2	48.3	49.8	4.1%	0.7%
Goods and services	11.8	15.4	13.5	16.8	12.3%	0.3%	17.5	18.3	19.1	4.5%	0.3%
of which:											
Administrative fees	0.1	0.4	0.6	0.8	104.3%	0.0%	0.8	0.8	0.9	4.6%	0.0%
Communication	1.2	1.7	1.7	0.9	-9.8%	0.0%	1.0	1.0	1.0	4.5%	0.0%
Consultants: Business and advisory services	0.3	1.1	–	1.5	76.9%	0.0%	1.6	1.6	1.7	4.5%	0.0%
Agency and support/outsource services	3.7	1.1	–	1.2	-32.1%	0.0%	1.2	1.3	1.3	4.5%	0.0%
Travel and subsistence	5.7	9.0	9.3	8.1	12.7%	0.2%	8.5	8.9	9.3	4.5%	0.1%
Venues and facilities	0.6	1.7	0.3	2.2	56.9%	0.0%	2.3	2.4	2.5	4.5%	0.0%
Transfers and subsidies	4 923.0	5 702.2	5 303.3	5 088.9	1.1%	98.9%	6 306.2	6 509.2	6 658.2	9.4%	99.0%
Departmental agencies and accounts	4 256.5	4 997.5	4 432.6	4 787.2	4.0%	86.9%	5 965.0	6 155.4	6 296.1	9.6%	93.6%
Higher education institutions	132.0	161.2	192.6	–	-100.0%	2.3%	–	–	–	–	–
Public corporations and private enterprises	376.2	352.9	425.9	301.7	-7.1%	6.9%	341.2	353.8	362.0	6.3%	5.4%
Non-profit institutions	158.1	189.4	251.1	–	-100.0%	2.8%	–	–	–	–	–
Households	0.2	1.2	1.1	–	-100.0%	0.0%	–	–	–	–	–
Total	4 981.2	5 763.2	5 363.7	5 149.9	1.1%	100.0%	6 369.9	6 575.8	6 727.1	9.3%	100.0%
Proportion of total programme expenditure to vote expenditure	54.6%	55.0%	59.1%	54.8%	–	–	61.0%	60.8%	60.5%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.2	0.3	0.1	–	-100.0%	–	–	–	–	–	–
Households	0.2	0.3	0.1	–	-100.0%	–	–	–	–	–	–
Other transfers to households											
Current	–	0.9	1.0	–	–	–	–	–	–	–	–
Households	–	0.1	1.0	–	–	–	–	–	–	–	–
National Research Foundation: Human resources development for science and engineering	–	0.8	–	–	–	–	–	–	–	–	–

Table 35.12 Research Development and Support expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	2 817.6	2 895.7	2 758.0	2 894.0	0.9%	53.5%	3 066.0	3 187.0	3 283.4	4.3%	48.5%
Academy of Science of South Africa	41.5	34.0	31.9	33.4	-7.0%	0.7%	34.9	36.5	38.1	4.5%	0.6%
Various institutions: Astronomy research and development	36.6	36.5	32.6	39.3	2.3%	0.7%	40.3	41.8	42.7	2.8%	0.6%
Various institutions: Policy development on human and social development dynamics	37.9	36.5	34.2	36.8	-1.0%	0.7%	38.1	39.5	40.4	3.2%	0.6%
National Research Foundation: Human resources development for science and engineering	922.3	960.9	880.0	938.9	0.6%	17.4%	953.6	988.4	1 010.4	2.5%	15.0%
National Research Foundation: Human resources development for science and engineering: Economic competitiveness and support package	19.1	–	–	20.9	3.1%	0.2%	21.7	22.5	23.0	3.2%	0.3%
National Research Foundation	997.4	951.2	941.4	983.6	-0.5%	18.2%	1 028.7	1 075.2	1 123.4	4.5%	16.4%
Various institutions: Science awareness, research and initiatives to encourage youth participation in science	80.8	74.5	76.3	89.4	3.5%	1.5%	104.7	108.3	110.8	7.4%	1.6%
National Research Foundation: South African research chairs initiative to develop human resources in science	602.9	605.2	565.6	572.5	-1.7%	11.0%	593.6	615.4	629.2	3.2%	9.3%
Various institutions: Strategic science platforms for research and development	79.0	197.0	195.9	179.2	31.4%	3.1%	250.3	259.5	265.3	14.0%	3.9%
Capital	1 438.9	2 101.8	1 674.6	1 893.2	9.6%	33.4%	2 898.9	2 968.4	3 012.7	16.7%	45.1%
Various institutions: Infrastructure projects for research and development	343.7	392.5	324.2	896.9	37.7%	9.2%	917.4	951.0	972.4	2.7%	14.4%
National Research Foundation: Square Kilometre Array: Capital contribution to research	1 095.2	1 709.3	1 350.4	996.3	-3.1%	24.2%	1 981.5	2 017.4	2 040.3	27.0%	30.7%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	44.7	63.7	11.4	–	-100.0%	0.6%	12.1	12.6	13.2	–	0.2%
National Research Foundation: Human resources development for science and engineering	–	44.7	–	–	–	0.2%	–	–	–	–	–
Various institutions: Science awareness, research and initiatives to encourage youth participation in science	44.7	15.0	10.7	–	-100.0%	0.3%	–	–	–	–	–
Various institutions: Strategic science platforms for research and development	–	4.0	0.7	–	–	–	–	–	–	–	–
The South African Council for Natural Scientific Professions	–	–	–	–	–	–	12.1	12.6	13.2	–	0.2%
Capital	331.5	289.2	413.7	301.7	-3.1%	6.3%	329.1	341.2	348.8	5.0%	5.2%
Council for Scientific and Industrial Research: Cyberinfrastructure research and development	211.4	244.2	282.8	301.7	12.6%	4.9%	329.1	341.2	348.8	5.0%	5.2%
Various institutions: Infrastructure projects for research and development	120.0	45.0	130.9	–	-100.0%	1.4%	–	–	–	–	–
Other transfers to private enterprises											
Current	–	–	0.8	–	–	–	–	–	–	–	–
National Research Foundation: Human resources development for science and engineering: Economic competitiveness and support package	–	–	0.8	–	–	–	–	–	–	–	–

Table 35.12 Research Development and Support expenditure trends and estimates by subprogramme and economic classification (continued)

Continued

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Non-profit institutions											
Current	21.4	21.7	27.4	—	-100.0%	0.3%	—	—	—	—	—
Various institutions: Astronomy research and development	5.1	5.3	5.3	—	-100.0%	0.1%	—	—	—	—	—
Various institutions: Policy development on human and social development dynamics	—	1.6	—	—	—	—	—	—	—	—	—
National Research Foundation: Human resources development for science and engineering	6.6	10.8	17.1	—	-100.0%	0.2%	—	—	—	—	—
Various institutions: Science awareness, research and initiatives to encourage youth participation in science	8.4	2.6	2.8	—	-100.0%	0.1%	—	—	—	—	—
Various institutions: Strategic science platforms for research and development	1.4	1.4	0.7	—	-100.0%	—	—	—	—	—	—
Various institutions: Policy development on basic science development and support	—	—	1.6	—	—	—	—	—	—	—	—
Capital	136.7	167.8	223.7	—	-100.0%	2.5%	—	—	—	—	—
Various institutions: Infrastructure projects for research and development	136.7	167.8	223.7	—	-100.0%	2.5%	—	—	—	—	—
Higher education institutions											
Higher education institutions											
Current	32.8	23.6	26.4	—	-100.0%	0.4%	—	—	—	—	—
Various institutions: Astronomy research and development	—	0.1	0.2	—	—	—	—	—	—	—	—
National Research Foundation: Human resources development for science and engineering	16.0	1.0	0.9	—	-100.0%	0.1%	—	—	—	—	—
Various institutions: Science awareness, research and initiatives to encourage youth participation in science	—	1.8	1.5	—	—	—	—	—	—	—	—
Various institutions: Strategic science platforms for research and development	16.8	20.7	23.8	—	-100.0%	0.3%	—	—	—	—	—
Capital	99.3	137.5	166.2	—	-100.0%	1.9%	—	—	—	—	—
Various institutions: Infrastructure projects for research and development	99.3	137.5	166.2	—	-100.0%	1.9%	—	—	—	—	—

Personnel information

Table 35.13 Research Development and Support personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual		Revised estimate		Medium-term expenditure estimate												
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Research Development and Support			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	55	—	43	46.9	1.1	39	44.2	1.1	39	46.2	1.2	39	48.3	1.2	37	49.8	1.3	-1.6%	100.0%
1 – 6	4	—	3	1.2	0.4	3	1.3	0.4	3	1.4	0.5	3	1.5	0.5	3	1.5	0.5	—	7.8%
7 – 10	10	—	7	4.3	0.6	7	4.6	0.7	7	4.8	0.7	7	5.1	0.7	6	4.2	0.8	-7.6%	17.0%
11 – 12	24	—	21	23.4	1.1	21	24.9	1.2	21	26.1	1.2	21	27.6	1.3	21	29.1	1.4	—	54.7%
13 – 16	17	—	12	18.0	1.5	8	13.4	1.6	8	13.8	1.7	8	14.2	1.8	8	14.9	1.9	-1.7%	20.5%

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

2. Rand million.

Programme 5: Socioeconomic Innovation Partnerships

Programme purpose

Enhance government's growth and development priority areas through targeted science and technology-based innovation interventions and the development of strategic partnerships with other government departments, industry, research institutions and communities.

Objectives

- Inform and influence how science and technology can be used to achieve development through knowledge, evidence and learning over the medium term by:
 - publishing 12 knowledge products on innovation for inclusive development
 - supporting 26 localised facilities for inclusive development
 - maintaining and improving 15 decision support systems
 - conducting 14 initiatives to promote the research and development tax incentive.
- Identify, grow and sustain niche, high-potential science, technology and innovation capabilities for sustainable development and the greening of society and the economy by fully funding and co-funding 150 honours, masters and doctoral students, and adding 80 knowledge and innovation products to the intellectual property portfolio per year over the medium term.
- Identify, grow and sustain niche, high-potential science, technology and innovation capabilities that improve the competitiveness of existing industries with growth potential in aerospace, advanced manufacturing, chemicals, advanced metals, the modernisation of mining, ICT and sector innovation funds, and facilitate the development of new targeted industries led by research and development over medium term by:
 - fully funding or co-funding 120 doctoral students
 - adding 150 knowledge and innovation products to South Africa's intellectual property portfolio.

Subprogrammes

- *Sector Innovation and Green Economy* provides policy, strategy and direction for growth in strategic sectors of the economy led by research and development, and supports the transition to a green economy.
- *Innovation for Inclusive Development* supports the development of science and technology-based innovation for tackling poverty, including the creation of sustainable jobs and human settlements, the enhanced delivery of basic services and innovation-driven local economic development.
- *Science and Technology Investment* leads and supports the development of indicators and instruments for measuring and monitoring investments in science and technology, the performance of the national system of innovation and ways of strengthening policy in relation to the system.
- *Technology Localisation, Beneficiation and Advanced Manufacturing* funds development programmes for technology and innovation to advance strategic and sustainable economic growth, sector development priorities and service delivery over the medium and long terms.
- *Office of the Deputy Director-General: Socioeconomic Innovation Partnerships* provides management and administrative support to the programme and the office of the deputy director-general.

Expenditure trends and estimates

Table 35.14 Socioeconomic Innovation Partnerships 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 (%)	
	2022/23	2023/24	2024/25		2022/23 - 2025/26	2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million												
Sector Innovation and Green Economy	1 089.8	1 055.0	1 011.6	1 057.8	-1.0%	61.9%	1 088.7	1 137.5	1 187.1		3.9%	62.0%
Innovation for Inclusive Development	377.4	381.1	359.1	376.4	-0.1%	22.0%	393.6	411.0	428.0		4.4%	22.4%
Science and Technology Investment	26.6	31.1	31.7	30.1	4.3%	1.8%	32.8	32.3	33.2		3.3%	1.8%
Technology Localisation, Beneficiation and Advanced Manufacturing	251.6	249.5	208.7	241.6	-1.3%	14.0%	241.5	249.5	255.4		1.9%	13.6%
Office of the Deputy Director-General: Socioeconomic Innovation Partnership	6.4	6.7	7.5	3.8	-15.7%	0.4%	4.0	4.2	4.3		4.2%	0.2%
Total	1 751.7	1 723.5	1 618.6	1 709.6	-0.8%	100.0%	1 760.6	1 834.4	1 908.0		3.7%	100.0%
Change to 2025 Budget estimate				–			(2.9)	(6.0)	(15.1)			
Economic classification												
Current payments	50.5	53.5	55.0	65.0	8.7%	3.3%	69.3	70.5	72.9		3.9%	3.9%
Compensation of employees	42.0	44.1	45.2	50.4	6.3%	2.7%	52.7	55.1	56.8		4.1%	3.0%
Goods and services	8.5	9.5	9.8	14.6	19.5%	0.6%	16.6	15.4	16.1		3.5%	0.9%
of which:												
Advertising	0.1	–	–	0.3	39.6%	0.0%	0.3	0.3	0.3		4.6%	0.0%
Catering: Departmental activities	0.0	0.0	0.0	0.4	404.8%	0.0%	0.4	0.4	0.4		4.5%	0.0%
Communication	1.3	1.8	1.5	1.4	1.9%	0.1%	1.4	1.5	1.6		4.5%	0.1%
Consultants: Business and advisory services	1.5	2.5	3.7	7.2	69.5%	0.2%	8.9	7.4	7.8		2.4%	0.4%
Travel and subsistence	2.9	3.6	3.1	3.6	7.0%	0.2%	3.7	3.9	4.1		4.3%	0.2%
Venues and facilities	0.5	0.2	0.2	1.0	32.0%	0.0%	1.1	1.1	1.2		4.5%	0.1%
Transfers and subsidies	1 701.2	1 669.9	1 563.6	1 644.7	-1.1%	96.7%	1 691.3	1 763.9	1 835.0		3.7%	96.1%
Departmental agencies and accounts	433.5	409.5	366.3	507.6	5.4%	25.2%	528.0	549.8	569.8		3.9%	29.9%
Higher education institutions	2.9	0.4	16.5	–	-100.0%	0.3%	–	–	–		–	–
Public corporations and private enterprises	1 240.5	1 246.7	1 168.7	1 137.0	-2.9%	70.4%	1 163.3	1 214.1	1 265.2		3.6%	66.2%
Non-profit institutions	24.1	13.2	12.0	–	-100.0%	0.7%	–	–	–		–	–
Households	0.2	0.1	0.0	–	-100.0%	0.0%	–	–	–		–	–
Total	1 751.7	1 723.5	1 618.6	1 709.6	-0.8%	100.0%	1 760.6	1 834.4	1 908.0		3.7%	100.0%
Proportion of total programme expenditure to vote expenditure	19.2%	16.5%	17.8%	18.2%	–	–	16.9%	17.0%	17.2%		–	–
Details of transfers and subsidies												
Households												
Social benefits												
Current	0.2	0.1	0.0	–	-100.0%	–	–	–	–		–	–
Households	0.2	0.1	0.0	–	-100.0%	–	–	–	–		–	–
Other transfers to households												
Current	–	0.0	–	–	–	–	–	–	–		–	–
Households	–	0.0	–	–	–	–	–	–	–		–	–
Departmental agencies and accounts												
Departmental agencies (non-business entities)												
Current	433.5	409.5	366.3	507.6	5.4%	25.2%	528.0	549.8	569.8		3.9%	29.9%
Various institutions: Innovative research and development	15.0	27.6	31.4	51.5	50.7%	1.8%	53.5	55.5	56.7		3.3%	3.0%
Human Sciences Research Council	325.1	322.3	300.6	311.1	-1.5%	18.5%	325.7	340.4	355.7		4.6%	18.6%
Various institutions: Local manufacturing capacity research and technical support	67.6	42.9	4.0	77.3	4.6%	2.8%	78.4	80.9	82.7		2.3%	4.4%
Various institutions: Local systems of innovation for the cold chain technologies project	–	–	2.7	15.2	–	0.3%	15.8	16.4	16.8		3.2%	0.9%
Human Science Research Council: Develop and monitor science and technology indicators	12.1	13.5	14.3	15.0	7.4%	0.8%	15.7	16.3	16.6		3.4%	0.9%
Various institutions: Environmental innovation	13.6	3.1	13.3	37.5	40.1%	1.0%	38.9	40.3	41.2		3.2%	2.2%

Table 35.14 Socioeconomic Innovation Partnerships expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million											
Public corporations and private enterprises											
Subsidies on products and production											
Current	1 002.3	971.4	938.4	971.1	-1.0%	57.1%	1 016.6	1 062.6	1 110.3	4.6%	58.0%
Council for Scientific and Industrial Research	1 002.3	971.4	938.4	971.1	-1.0%	57.1%	1 016.6	1 062.6	1 110.3	4.6%	58.0%
Other transfers to public corporations											
Current	238.0	274.9	226.2	165.9	-11.3%	13.3%	146.7	151.6	155.0	-2.2%	8.2%
Various institutions: Advanced manufacturing technology strategy implementation	—	37.7	32.0	34.3	—	1.5%	34.0	35.7	36.5	2.1%	1.9%
Various institutions: Innovative research and development	2.0	13.0	4.3	—	-100.0%	0.3%	—	—	—	—	—
Various institutions: ICT	42.9	42.5	16.1	35.5	-6.1%	2.0%	19.0	19.7	20.2	-17.2%	1.1%
Various institutions: Local manufacturing capacity research and technical support	—	40.0	64.1	—	—	1.5%	—	—	—	—	—
Council for Scientific and Industrial Research: Mining research and development	151.9	65.3	59.0	58.0	-27.4%	4.9%	59.5	61.2	62.6	2.6%	3.3%
Various institutions: Local systems of innovation for the cold chain technologies project	—	15.5	0.3	—	—	0.2%	—	—	—	—	—
Various institutions: Resource-based industries research and development	22.1	35.9	30.5	38.1	20.0%	1.9%	34.2	35.0	35.7	-2.1%	1.9%
Various institutions: Environmental innovation	19.1	25.0	20.0	—	-100.0%	0.9%	—	—	—	—	—
Other transfers to private enterprises											
Current	0.2	0.3	4.0	—	-100.0%	0.1%	—	—	—	—	—
Various institutions: Advanced manufacturing technology strategy implementation	0.2	0.3	0.3	—	-100.0%	—	—	—	—	—	—
Various institutions: Local manufacturing capacity research and technical support	—	0.0	3.7	—	—	0.1%	—	—	—	—	—
Non-profit institutions											
Current	24.1	13.2	12.0	—	-100.0%	0.7%	—	—	—	—	—
Various institutions: Innovative research and development	22.9	9.2	8.5	—	-100.0%	0.6%	—	—	—	—	—
Various institutions: ICT	—	0.6	0.1	—	—	—	—	—	—	—	—
Various institutions: Resource-based industries research and development	—	—	0.8	—	—	—	—	—	—	—	—
Human Science Research Council: Develop and monitor science and technology indicators	—	2.0	—	—	—	—	—	—	—	—	—
Various institutions: Environmental innovation	1.2	1.5	2.6	—	-100.0%	0.1%	—	—	—	—	—
Higher education institutions											
Higher education institutions											
Current	2.9	0.4	16.5	—	-100.0%	0.3%	—	—	—	—	—
Various institutions: Innovative research and development	2.9	—	4.9	—	-100.0%	0.1%	—	—	—	—	—
Various institutions: ICT	—	—	11.6	—	—	0.2%	—	—	—	—	—
Various institutions: Resource-based industries research and development	—	0.4	—	—	—	—	—	—	—	—	—

Personnel information

Table 35.15 Socioeconomic Innovation Partnerships personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment															Average growth rate (%)	Average: Salary level/ Total (%)		
Number of funded posts	Number of posts additional to the establishment		Actual		Revised estimate			Medium-term expenditure estimate									2025/26 - 2028/29			2026/27 - 2028/29	
			2024/25			2025/26			2026/27			2027/28			2028/29						
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost					Unit cost
Socioeconomic Innovation Partnerships																					
Salary level	62	–	42	45.2	1.1	44	50.4	1.1	44	52.7	1.2	43	55.1	1.3	42	56.8	1.4	-1.7%	100.0%		
1 – 6	6	–	1	0.4	0.4	1	0.4	0.4	1	0.4	0.4	1	0.5	0.5	1	0.5	0.5	–	2.3%		
7 – 10	12	–	10	6.8	0.7	10	7.2	0.7	10	7.6	0.8	10	8.0	0.8	8	7.1	0.9	-6.2%	21.9%		
11 – 12	25	–	19	20.4	1.1	21	24.2	1.2	21	25.1	1.2	21	26.5	1.3	21	27.9	1.3	-0.3%	48.2%		
13 – 16	19	–	12	17.6	1.5	12	18.6	1.6	12	19.6	1.6	12	20.2	1.7	12	21.3	1.8	-0.8%	27.5%		

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

2. Rand million.

Entities

Academy of Science of South Africa

Selected performance indicators

Table 35.16 Academy of Science of South Africa performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of special public lectures per year	Science advisory programme and strategic partnerships	A dynamic science, technology and innovation ecosystem for growth	18	20	17	5	5	5	5
Number of activities supported with other African academies per year	Science advisory programme and strategic partnerships	Social cohesion and nation building	3	4	10	2	4	4	4
Number of young scientist activities supported per year	Science advisory programme and strategic partnerships		4	8	10	6	4	4	4
Number of proceedings reports, policy-maker booklets and statements published per year	Science advisory programme		1	19	9	8	8	8	8
New journal titles on the Scientific Electronic Library Online open access platform per year	Science advisory programme	A dynamic science, technology and innovation ecosystem for growth	2	15	2	2	2	2	2
Number of South African Journal of Science articles published per year	Science advisory programme	Improved education outcomes and skills	2	6	6	6	6	6	6
Number of Quest: Science magazines produced per year	Science advisory programme		1	4	4	4	4	4	4

Entity overview

The Academy of Science of South Africa was established in terms of the Academy of Science of South Africa Act (2001), as amended, to promote outstanding achievements in all fields of scientific inquiry, recognise excellence and provide evidence-based scientific advice to government and other stakeholders.

Over the medium term, the academy will continue its commitment to enhancing South Africa's capacity to produce and publish research providing evidence-based scientific policy advice while increasing the quality of its research publications. This includes undertaking a targeted 6 consensus studies; producing 24 proceedings reports, policy-makers booklets and statements; conducting 15 public lectures; publishing 12 newsletters;

producing 18 issues of the South African Journal of Science; publishing 12 issues of the Quest magazine; and adding 6 new journal titles on the SciELO South Africa open access platform.

Expenditure is expected to increase at an average annual rate of 0.2 per cent, from R41.3 million in 2025/26 to R41.5 million in 2028/29, due to contract funding for projects ending in 2028/29. Compensation of employees accounts for an estimated 64.1 per cent (R79.3 million) of the academy's total expenditure over the medium term as the academy relies on skilled personnel to fulfil its mandate. Departmental transfers account for an estimated 92.0 per cent (R114 million) of projected revenue over the period ahead. Revenue is in line with spending.

Programmes/Objectives/Activities

Table 35.17 Academy of Science of South Africa expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	14.6	16.9	17.5	11.7	-7.3%	36.9%	13.0	13.6	14.2	6.8%	32.9%
Science Advisory Programme and Strategic Partnerships	8.2	15.1	14.8	15.8	24.4%	32.7%	15.1	13.5	14.0	-4.0%	34.4%
Science advisory programme	3.6	—	—	—	-100.0%	2.2%	—	—	—	—	—
Scholarly publishing programme	10.1	10.7	11.6	13.9	11.1%	28.2%	14.4	12.8	13.4	-1.3%	32.7%
Total	36.5	42.7	43.8	41.3	4.2%	100.0%	42.4	39.9	41.5	0.2%	100.0%

Statements of financial performance, cash flow and financial position

Table 35.18 Academy of Science of South Africa statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Revenue											
Non-tax revenue	2.5	4.6	5.1	3.1	6.7%	8.8%	3.1	3.4	3.4	3.7%	8.0%
Sale of goods and services other than capital assets	0.8	0.4	0.3	0.4	-24.0%	1.1%	0.4	0.4	0.4	4.6%	0.9%
Other non-tax revenue	1.7	4.1	4.7	2.7	16.4%	7.7%	2.7	3.0	3.0	3.6%	7.0%
Transfers received	39.1	40.7	39.6	38.3	-0.7%	91.2%	39.4	36.5	38.1	-0.1%	92.0%
Total revenue	41.6	45.3	44.6	41.3	-0.3%	100.0%	42.4	39.9	41.5	0.2%	100.0%
Expenses											
Current expenses	36.5	42.7	43.8	41.3	4.2%	100.0%	42.4	39.9	41.5	0.2%	100.0%
Compensation of employees	22.4	24.5	25.7	24.3	2.8%	59.0%	25.3	26.4	27.6	4.3%	64.1%
Goods and services	13.9	17.9	17.8	17.0	6.9%	40.5%	17.1	13.5	13.9	-6.5%	35.9%
Depreciation	0.2	0.3	0.3	—	-100.0%	0.5%	—	—	—	—	—
Total expenses	36.5	42.7	43.8	41.3	4.2%	100.0%	42.4	39.9	41.5	0.2%	100.0%
Surplus/(Deficit)	5.1	2.6	—	—	-100.0%		—	—	—	—	

Table 35.18 Academy of Science of South Africa statements of financial performance, cash flow and financial position (continued)

Cash flow statement				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Cash flow from operating activities	0.3	2.9	(3.9)	–	-100.0%	100.0%	–	–	–	–	–
Receipts											
Non-tax receipts	2.5	3.3	3.6	3.1	6.7%	7.3%	3.1	3.4	3.4	3.7%	8.0%
Sales of goods and services other than capital assets	0.9	0.4	0.6	0.4	-27.4%	1.3%	0.4	0.4	0.4	4.6%	0.9%
Other sales	0.1	–	–	–	-100.0%	0.1%	–	–	–	–	–
Other tax receipts	1.6	2.9	3.0	2.7	19.1%	6.0%	2.7	3.0	3.0	3.6%	7.0%
Transfers received	38.0	40.7	39.6	38.3	0.2%	92.0%	39.4	36.5	38.1	-0.1%	92.0%
Financial transactions in assets and liabilities	–	1.2	–	–	–	0.7%	–	–	–	–	–
Total receipts	40.5	45.3	43.2	41.3	0.7%	100.0%	42.4	39.9	41.5	0.2%	100.0%
Payment											
Current payments	40.2	42.4	47.1	41.3	0.9%	100.0%	42.4	39.9	41.5	0.2%	100.0%
Compensation of employees	22.4	24.5	25.7	24.3	2.8%	56.7%	25.3	26.4	27.6	4.3%	64.1%
Goods and services	17.8	17.9	21.4	17.0	-1.6%	43.3%	17.1	13.5	13.9	-6.5%	35.9%
Total payments	40.2	42.4	47.1	41.3	0.9%	100.0%	42.4	39.9	41.5	0.2%	100.0%
Net cash flow from investing activities	(1.1)	(8.8)	0.2	(2.4)	30.0%	100.0%	(2.6)	(2.8)	(2.8)	4.9%	100.0%
Acquisition of property, plant, equipment and intangible assets	(0.2)	(0.2)	(0.2)	(0.2)	1.7%	7.5%	(0.3)	(0.3)	(0.3)	10.1%	11.0%
Proceeds from the sale of property, plant, equipment and intangible assets	–	0.0	0.0	–	–	-0.4%	–	–	–	–	–
Other flows from investing activities	(0.9)	(8.6)	0.4	(2.2)	35.6%	92.9%	(2.3)	(2.5)	(2.5)	4.4%	89.0%
Net increase/(decrease) in cash and cash equivalents	(0.8)	(5.9)	(3.7)	(2.4)	42.7%	100.0%	(2.6)	(2.8)	(2.8)	4.9%	100.0%
Statement of financial position											
Carrying value of assets of which:	0.5	0.4	0.4	0.5	-0.5%	1.3%	0.5	0.5	0.5	–	1.4%
Acquisition of assets	(0.2)	(0.2)	(0.2)	(0.2)	1.7%	100.0%	(0.3)	(0.3)	(0.3)	10.1%	100.0%
Investments	15.6	24.3	24.0	25.0	17.1%	63.2%	26.0	27.0	28.0	3.8%	75.5%
Receivables and prepayments	1.7	0.8	0.5	0.4	-37.7%	2.4%	0.4	0.4	–	-100.0%	0.7%
Cash and cash equivalents	18.4	11.9	8.2	8.0	-24.2%	33.1%	8.0	8.0	8.0	–	22.4%
Total assets	36.1	37.4	33.2	33.9	-2.1%	100.0%	34.9	35.9	36.5	2.5%	100.0%
Capital and reserves	22.5	25.1	26.0	26.9	6.1%	71.5%	28.0	29.0	29.6	3.2%	80.7%
Capital reserve fund	11.7	10.0	5.3	5.2	-23.6%	22.9%	5.2	5.2	5.2	–	14.5%
Trade and other payables	0.7	0.6	0.3	0.3	-24.4%	1.4%	0.3	0.3	0.3	–	0.8%
Provisions	1.3	1.6	1.6	1.5	5.9%	4.2%	1.4	1.4	1.4	-2.3%	3.9%
Total equity and liabilities	36.1	37.4	33.2	33.9	-2.1%	100.0%	34.9	35.9	36.5	2.5%	100.0%

Personnel information

Table 35.19 Academy of Science of South Africa personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of posts on approved establishment		Actual		Revised estimate			Medium-term expenditure estimate											
			2024/25			2025/26			2026/27			2027/28			2028/29				
Academy of Science of South Africa			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	31	31	30	25.7	0.9	31	24.3	0.8	31	25.3	0.8	31	26.4	0.9	31	27.6	0.9	–	100.0%
1 – 6	1	1	1	0.1	0.1	1	0.1	0.1	1	0.1	0.1	1	0.1	0.1	1	0.1	0.1	–	3.2%
7 – 10	22	22	21	12.7	0.6	22	12.9	0.6	22	13.4	0.6	22	14.0	0.6	22	14.6	0.7	–	71.0%
11 – 12	3	3	3	3.8	1.3	3	2.9	1.0	3	3.0	1.0	3	3.2	1.1	3	3.3	1.1	–	9.7%
13 – 16	5	5	5	9.1	1.8	5	8.4	1.7	5	8.8	1.8	5	9.1	1.8	5	9.6	1.9	–	16.1%

1. Rand million.

Council for Scientific and Industrial Research

Selected performance indicators

Table 35.20 Council for Scientific and Industrial Research performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of journal articles published per year	Science engineering and technology operating units and centres	Improved education outcomes and skills	320	320	298	327	327	338	366
Value of contract research and development income per year	Science engineering and technology operating units and centres	Increased infrastructure investment, access and efficiency	R2.4bn	R2.5bn	R3.1bn	R3.1bn	R3.2bn	R3.2bn	R3.3bn
Number of science, engineering and technology staff per year	Science engineering and technology operating units and centres	A dynamic science, technology and innovation ecosystem for growth	1 598	1 598	1 642	1 642	1 642	1 659	1 697
Number of science engineering and technology staff with doctorates per year	Science engineering and technology operating units and centres		336	336	312	312	312	315	322
Number of new technology demonstrators per year	Science engineering and technology operating units and centres		56	56	49	59	65	73	74
Number of new patents granted per year	Science engineering and technology operating units and centres	An enabling environment for investment and improved competitiveness through structural reforms	8	8	12	10	11	12	14

Entity overview

The Council for Scientific and Industrial Research was established in 1945 and is governed in terms of the Scientific Research Council Act (1988). The council fosters industrial and scientific development in the national interest through multidisciplinary research and technological innovation to improve the ability of the state to efficiently deliver basic services in fields such as health, education, social security, energy and shelter to all South Africans. In doing so, it broadly aims to reduce inequality.

Over the medium term, the council will continue to focus on developing transformative technologies that address national priorities through collaborating with tertiary education institutes, other science councils and industry partners. This is in an effort to ensure that new knowledge and technological advancements are effectively translated into practical solutions that benefit the economy and drive socioeconomic transformation through research development innovation, human capital and infrastructure. To achieve this, by the end of 2028/29, it aims to grant 37 new patents, sign 59 technology licence agreements, and carry out several research, development and innovation initiatives in fields such as energy, security, defence and health.

Expenditure is expected to increase at an average annual rate of 1.2 per cent, from R3.3 billion in 2025/26 to R3.4 billion in 2028/29. Spending on compensation of employees accounts for an estimated 59.1 per cent (R6 billion) of the council's budget over the medium term. Revenue is projected to increase at an average annual rate of 1.8 per cent, from R3.3 billion in 2025/26 to R3.4 billion in 2028/29, in part due to moderate growth in transfers from the department. Proceeds from intellectual property rights, technology transfers and royalties constitute a projected 77.7 per cent (R7.9 billion) of the council's revenue over the MTEF period.

Programmes/Objectives/Activities

Table 35.21 Council for Scientific and Industrial Research expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	568.3	618.7	640.0	552.9	-0.9%	18.3%	559.1	565.7	573.2	1.2%	16.7%
Science, Engineering and Technology operating units and centres	2 304.2	2 594.7	2 965.4	2 747.0	6.0%	81.7%	2 793.7	2 818.2	2 850.0	1.2%	83.3%
Total	2 872.5	3 213.4	3 605.4	3 299.9	4.7%	100.0%	3 352.8	3 383.9	3 423.3	1.2%	100.0%

Statements of financial performance, cash flow and financial position

Table 35.22 Council for Scientific and Industrial Research statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	1 974.3	2 265.3	2 445.3	2 566.8	9.1%	70.7%	2 607.9	2 631.1	2 678.0	1.4%	77.7%
Sale of goods and services other than capital assets	1 877.2	2 165.5	2 339.0	2 505.0	10.1%	67.9%	2 546.1	2 569.3	2 616.1	1.5%	75.9%
Other non-tax revenue	97.1	99.7	106.3	61.8	-14.0%	2.8%	61.8	61.8	61.8	—	1.8%
Transfers received	942.0	985.2	1 201.1	702.1	-9.3%	29.3%	735.1	768.3	768.3	3.1%	22.3%
Total revenue	2 916.3	3 250.4	3 646.4	3 268.9	3.9%	100.0%	3 343.0	3 399.5	3 446.3	1.8%	100.0%
Expenses											
Current expenses	2 872.5	3 213.4	3 605.4	3 299.9	4.7%	100.0%	3 352.8	3 383.9	3 423.3	1.2%	100.0%
Compensation of employees	1 709.3	1 802.8	1 986.8	1 972.9	4.9%	57.5%	1 972.9	2 002.6	2 030.7	1.0%	59.1%
Goods and services	1 120.3	1 364.1	1 548.2	1 262.8	4.1%	40.8%	1 314.3	1 310.1	1 310.5	1.2%	38.7%
Depreciation	42.5	45.7	50.5	64.2	14.8%	1.6%	65.5	71.2	82.1	8.6%	2.2%
Interest, dividends and rent on land	0.4	0.9	19.9	—	-100.0%	0.2%	—	—	—	—	—
Total expenses	2 872.5	3 213.4	3 605.4	3 299.9	4.7%	100.0%	3 352.8	3 383.9	3 423.3	1.2%	100.0%
Surplus/(Deficit)	43.9	37.0	41.0	(31.0)	-189.0%		(9.8)	15.5	23.0	-190.5%	
Cash flow statement											
Cash flow from operating activities	0.2	(47.1)	(112.2)	112.0	717.5%	100.0%	213.9	211.3	156.0	11.7%	100.0%
Receipts											
Non-tax receipts	2 057.0	2 468.9	2 567.8	2 641.4	8.7%	77.4%	2 643.8	2 712.4	2 728.8	1.1%	78.1%
Sales of goods and services other than capital assets	2 024.1	2 443.4	2 537.2	2 579.6	8.4%	76.2%	2 582.0	2 650.6	2 666.9	1.1%	76.3%
Other tax receipts	32.9	25.5	30.6	61.8	23.4%	1.2%	61.8	61.8	61.8	—	1.8%
Transfers received	741.6	714.3	679.7	702.1	-1.8%	22.6%	735.1	768.3	768.3	3.1%	21.9%
Total receipts	2 798.6	3 183.2	3 247.5	3 343.5	6.1%	100.0%	3 378.9	3 480.7	3 497.1	1.5%	100.0%
Payment											
Current payments	2 798.4	3 230.4	3 359.7	3 231.5	4.9%	100.0%	3 165.0	3 269.4	3 341.1	1.1%	100.0%
Compensation of employees	1 690.2	1 803.8	1 987.9	1 972.9	5.3%	59.1%	1 972.9	2 002.6	2 030.7	1.0%	61.4%
Goods and services	1 108.2	1 426.5	1 371.8	1 258.6	4.3%	40.9%	1 192.1	1 266.9	1 310.4	1.4%	38.6%
Total payments	2 798.4	3 230.4	3 359.7	3 231.5	4.9%	100.0%	3 165.0	3 269.4	3 341.1	1.1%	100.0%
Net cash flow from investing activities	(173.1)	287.4	(146.5)	(165.0)	-1.6%	100.0%	(151.1)	(149.6)	(145.5)	-4.1%	100.0%
Acquisition of property, plant, equipment and intangible assets	(88.3)	(66.4)	(77.7)	(165.0)	23.2%	201.5%	(151.1)	(149.6)	(145.5)	-4.1%	100.0%
Proceeds from the sale of property, plant, equipment and intangible assets	4.7	1.7	0.6	—	-100.0%	-3.5%	—	—	—	—	—
Other flows from investing activities	(89.5)	352.1	(69.4)	—	-100.0%	-97.9%	—	—	—	—	—
Net cash flow from financing activities	(0.2)	(3.0)	67.1	(47.0)	546.3%	100.0%	(52.9)	(57.8)	(0.2)	-84.2%	100.0%
Borrowing activities	1.7	(0.5)	69.6	(47.0)	-403.5%	140.5%	(52.9)	(57.8)	(0.2)	-84.2%	100.0%
Repayment of finance leases	(1.9)	(2.4)	(2.6)	—	-100.0%	-40.5%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	(173.1)	237.3	(191.6)	(100.0)	-16.7%	100.0%	9.9	3.9	10.4	-147.0%	100.0%

Table 35.22 Council for Scientific and Industrial Research statements of financial performance, cash flow and financial position (continued)

Statement of financial position					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	794.7	816.2	891.8	987.3	7.5%	30.5%	1 040.8	1 119.2	1 182.6	6.2%	38.1%
<i>of which:</i>											
Acquisition of assets	(88.3)	(66.4)	(77.7)	(165.0)	23.2%	100.0%	(151.1)	(149.6)	(145.5)	-4.1%	100.0%
Investments	874.4	587.8	656.6	600.0	-11.8%	23.7%	592.4	592.4	592.4	-0.4%	20.3%
Inventory	207.0	198.9	203.8	298.6	13.0%	7.9%	257.8	256.4	257.7	-4.8%	8.8%
Receivables and prepayments	446.8	402.5	428.5	384.8	-4.9%	14.5%	393.7	400.5	406.1	1.8%	13.7%
Cash and cash equivalents	500.0	737.3	545.7	497.4	-0.2%	19.9%	514.9	518.7	529.1	2.1%	17.8%
Statutory receivables	—	—	221.3	173.2	—	3.4%	120.6	—	—	-100.0%	1.4%
Total assets	2 823.0	2 742.7	2 947.6	2 941.4	1.4%	100.0%	2 920.2	2 887.3	2 968.0	0.3%	100.0%
Accumulated surplus/(deficit)	1 282.1	1 323.0	1 428.0	1 454.0	4.3%	47.9%	1 444.3	1 459.8	1 482.8	0.7%	50.0%
Finance lease	8.0	8.3	7.2	3.8	-22.0%	0.2%	3.4	3.1	2.8	-10.0%	0.1%
Deferred income	1 064.9	974.4	828.8	954.6	-3.6%	33.4%	958.6	1 045.3	1 103.0	4.9%	35.4%
Trade and other payables	357.3	350.6	337.7	343.7	-1.3%	12.1%	381.2	366.8	366.9	2.2%	12.7%
Provisions	110.7	86.3	124.7	12.1	-52.2%	2.9%	12.2	12.3	12.4	1.0%	0.4%
Derivatives financial instruments	—	—	221.3	173.2	—	3.4%	120.6	—	—	-100.0%	1.4%
Total equity and liabilities	2 823.0	2 742.7	2 947.6	2 941.4	1.4%	100.0%	2 920.2	2 887.3	2 968.0	0.3%	100.0%

Personnel information

Table 35.23 Council for Scientific and Industrial Research personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved posts on establishment	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate									
			2024/25			2025/26			2026/27			2027/28			2028/29			
Council for Scientific and Industrial Research			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	
Salary level	2 643	2 643	2 589	1 986.8	0.8	2 643	1 972.9	0.7	2 643	1 972.9	0.7	2 670	2 002.6	0.8	2 731	2 030.7	0.7	
1 – 6	515	515	505	58.6	0.1	515	58.2	0.1	515	58.2	0.1	520	59.1	0.1	533	59.9	0.1	1.1%
7 – 10	1 190	1 190	1 163	657.0	0.6	1 190	652.4	0.5	1 190	652.4	0.5	1 205	662.2	0.5	1 230	671.5	0.5	100.0%
11 – 12	462	462	453	456.1	1.0	462	452.9	1.0	462	452.9	1.0	465	459.8	1.0	476	466.2	1.0	
13 – 16	445	445	437	708.5	1.6	445	703.6	1.6	445	703.6	1.6	449	714.2	1.6	461	724.2	1.6	
17 – 22	31	31	31	106.5	3.4	31	105.8	3.4	31	105.8	3.4	31	107.4	3.5	31	108.9	3.5	

1. Rand million.

Human Sciences Research Council

Selected performance indicators

Table 35.24 Human Sciences Research Council performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of council articles achieving a citation count of at least 10 within 5 years of initial publication per year	Administration	Supportive and sustainable economic policy environment	192	173	178	168	169	170	171
Number of curated datasets downloaded for secondary use per year	Administration		577	360	1 036	360	400	440	490
Number of conferences or training academies for emerging African scholars per year	Administration	Skills for the economy	3	7	4	3	3	3	3
Number of unemployed graduates appointed as interns and supported in all provinces per year	Administration	Increased employment and work opportunities	— ¹	— ¹	— ¹	300	300	300	300

Table 35.24 Human Sciences Research Council performance indicators by programme/objective/activity and related outcome (continued)

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of policy briefs and/or evidence reviews completed and published per year	Research, development and innovation	Supportive and sustainable economic policy environment	— ¹	— ¹	— ¹	30	30	30	30
Number of collaborative research projects with government, science councils and universities in human and social sciences per year	Research, development and innovation		— ¹	— ¹	— ¹	25	25	25	25
Number of scholarly book chapters published by council researchers per year	Research, development and innovation		40	88	65	50	55	60	65

1. No historical data available.

Entity overview

The Human Sciences Research Council was established in 1968 to undertake, promote and coordinate research in the human and social sciences. It is mandated to initiate, undertake and foster strategic, basic and applied research in human sciences; and address developmental challenges by gathering, analysing and publishing relevant data, especially through projects linked to collaborative programmes geared towards the public sector.

Over the medium term, the council will continue to focus on its commitment to producing research that serves the public; contributing to good governance and public service delivery; and helping to address the challenges of poverty, inequality and unemployment. Human capital is essential for the council to produce research outputs, implement contract research projects and raise funds. As such, spending on compensation of employees accounts for an estimated 51.8 per cent (R1.1 billion) of its total expenditure over the period ahead, increasing at an average annual rate of 5 per cent, from R323.1 million in 2025/26 to R374 million in 2028/29. Overall expenditure is set to increase at an average annual rate of 7.3 per cent, from R581.7 million in 2025/26 to R718.6 million in 2028/29.

The council receives an estimated 49.3 per cent (R1 billion) of its revenue over the medium term through transfers from the department, increasing at an average annual rate of 4.2 per cent, from R311.1 million in 2025/26 to R352.1 million in 2028/29. It plans to generate the remainder of its projected revenue through research contracts and grants from national and international agencies, government departments and private sector foundations. Revenue is expected to increase in line with projected expenditure.

Programmes/Objectives/Activities

Table 35.25 Human Sciences Research Council expenditure trends and estimates by programme/objective/activity

Audited outcome	Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
				2022/23	2023/24	2024/25		
R million	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	242.4	9.3%	38.4%	313.9	331.1	347.0	12.7%	48.0%
Research, development and innovation	339.3	-15.8%	61.6%	337.5	363.6	371.6	3.1%	52.0%
Total	581.7	-8.3%	100.0%	651.4	694.7	718.6	7.3%	100.0%

Statements of financial performance, cash flow and financial position

Table 35.26 Human Sciences Research Council statements of financial performance, cash flow and financial position

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	486.0	317.9	303.3	270.5	-17.7%	54.9%	325.7	354.3	366.5	10.6%	50.7%
Sale of goods and services other than capital assets	439.2	273.7	261.8	233.0	-19.0%	48.2%	279.2	305.5	315.2	10.6%	43.6%
Other non-tax revenue	46.9	44.2	41.5	37.5	-7.2%	6.8%	46.5	48.8	51.3	11.0%	7.1%
Transfers received	279.2	280.3	259.6	311.1	3.7%	45.1%	325.7	340.4	352.1	4.2%	49.3%
Total revenue	765.3	598.2	563.0	581.7	-8.7%	100.0%	651.4	694.7	718.6	7.3%	100.0%
Expenses											
Current expenses	753.8	644.9	620.8	541.1	-10.5%	98.4%	651.4	694.7	718.6	9.9%	100.0%
Compensation of employees	277.0	271.5	289.5	323.1	5.3%	44.6%	339.3	356.2	374.0	5.0%	51.8%
Goods and services	463.7	346.6	303.7	203.5	-24.0%	50.6%	286.7	311.6	316.1	15.8%	44.3%
Depreciation	13.1	24.3	26.2	13.3	0.4%	3.0%	24.1	25.6	27.1	26.7%	3.7%
Interest, dividends and rent on land	–	2.5	1.4	1.2	–	0.2%	1.3	1.3	1.4	5.1%	0.2%
Transfers and subsidies	–	–	–	40.6	–	1.6%	–	–	–	-100.0%	–
Total expenses	753.8	644.9	620.8	581.7	-8.3%	100.0%	651.4	694.7	718.6	7.3%	100.0%
Surplus/(Deficit)	11.4	(46.8)	(57.8)	–	-100.0%		–	–	–	–	
Cash flow statement											
Cash flow from operating activities	(54.6)	(52.6)	22.5	(177.3)	48.1%	100.0%	(170.8)	(185.1)	(175.5)	-0.3%	100.0%
Receipts											
Non-tax receipts	764.4	619.2	789.9	754.8	-0.4%	69.7%	776.7	796.0	818.8	2.8%	69.1%
Sales of goods and services other than capital assets	758.0	615.9	788.0	748.0	-0.4%	69.3%	769.7	788.8	811.4	2.7%	68.5%
Other sales	319.8	341.5	526.2	529.0	18.3%	40.9%	539.6	550.4	561.4	2.0%	47.7%
Other tax receipts	6.4	3.3	1.9	6.8	2.0%	0.4%	7.0	7.2	7.5	3.0%	0.6%
Transfers received	321.1	322.3	300.6	326.2	0.5%	30.3%	341.4	356.7	372.3	4.5%	30.9%
Total receipts	1 085.5	941.5	1 090.5	1 081.0	-0.1%	100.0%	1 118.1	1 152.7	1 191.2	3.3%	100.0%
Payment											
Current payments	1 140.1	994.1	1 068.0	1 258.3	3.3%	100.0%	1 288.9	1 337.8	1 366.6	2.8%	100.0%
Compensation of employees	447.7	435.5	429.5	473.2	1.9%	40.0%	499.3	526.4	537.0	4.3%	39.1%
Goods and services	692.4	556.1	637.2	783.8	4.2%	59.8%	788.5	810.1	828.4	1.9%	60.8%
Interest and rent on land	–	2.5	1.4	1.2	–	0.1%	1.2	1.3	1.3	2.0%	0.1%
Total payments	1 140.1	994.1	1 068.0	1 258.3	3.3%	100.0%	1 288.9	1 337.8	1 366.6	2.8%	100.0%
Net cash flow from investing activities	(18.3)	(30.5)	(10.1)	(8.0)	-24.2%	100.0%	(8.0)	–	–	-100.0%	100.0%
Acquisition of property, plant, equipment and intangible assets	(18.3)	(28.6)	(10.1)	(8.0)	-24.3%	97.1%	(8.0)	–	–	-100.0%	100.0%
Acquisition of software and other intangible assets	–	(2.0)	(0.1)	–	–	3.2%	–	–	–	–	–
Proceeds from the sale of property, plant, equipment and intangible assets	0.1	0.0	0.0	–	-100.0%	-0.2%	–	–	–	–	–
Net increase/(decrease) in cash and cash equivalents	(72.8)	(83.1)	12.4	(185.3)	36.5%	100.0%	(178.8)	(185.1)	(175.5)	-1.8%	100.0%
Statement of financial position											
Carrying value of assets of which:	286.8	287.6	270.6	259.3	-3.3%	57.0%	264.5	269.8	275.2	2.0%	58.3%
Acquisition of assets	(18.3)	(28.6)	(10.1)	(8.0)	-24.3%	100.0%	(8.0)	–	–	-100.0%	100.0%
Inventory	4.1	3.8	4.9	2.1	-20.5%	0.8%	2.1	2.1	2.2	2.0%	0.5%
Receivables and prepayments	125.4	113.9	72.7	35.3	-34.4%	17.9%	36.0	36.8	37.5	2.0%	7.9%
Cash and cash equivalents	138.8	71.2	97.9	147.9	2.1%	23.5%	150.9	153.9	157.0	2.0%	33.3%
Taxation	5.9	8.3	1.4	0.1	-74.2%	0.8%	0.1	0.1	0.1	2.0%	–
Total assets	561.0	484.9	447.5	444.7	-7.4%	100.0%	453.6	462.7	471.9	2.0%	100.0%
Accumulated surplus/(deficit)	139.5	88.6	30.8	39.3	-34.5%	15.4%	40.0	40.8	41.7	2.0%	8.8%
Capital and reserves	257.5	253.7	253.7	253.7	-0.5%	52.6%	264.3	269.6	275.0	2.7%	58.3%
Deferred income	109.8	72.5	103.0	110.1	0.1%	20.4%	106.7	108.9	111.0	0.3%	23.5%
Trade and other payables	46.0	69.2	59.2	38.0	-6.2%	11.0%	38.7	39.5	40.3	2.0%	8.5%
Provisions	6.5	–	–	–	-100.0%	0.3%	–	–	–	–	–
Derivatives financial instruments	1.6	0.9	0.9	3.7	31.4%	0.4%	3.8	3.9	3.9	2.0%	0.8%
Total equity and liabilities	561.0	484.9	447.5	444.7	-7.4%	100.0%	453.6	462.7	471.9	2.0%	100.0%

Personnel information

Table 35.27 Human Sciences Research Council personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved posts on establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
Human Sciences Research Council			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	407	407	421	289.5	0.7	383	323.1	0.8	407	339.3	0.8	407	356.2	0.9	407	374.0	0.9	2.0%	100.0%
1 – 6	83	83	86	17.8	0.2	82	20.8	0.3	83	20.2	0.2	83	21.8	0.3	83	23.3	0.3	0.4%	20.4%
7 – 10	186	186	193	107.6	0.6	176	120.6	0.7	186	120.4	0.6	186	126.0	0.7	186	132.6	0.7	1.9%	45.7%
11 – 12	92	92	91	97.1	1.1	85	104.4	1.2	92	115.1	1.3	92	122.3	1.3	92	128.0	1.4	2.7%	22.6%
13 – 16	43	43	43	51.0	1.2	38	60.2	1.6	43	65.8	1.5	43	67.6	1.6	43	70.9	1.6	4.2%	10.6%
17 – 22	3	3	8	16.0	2.0	2	17.1	8.6	3	17.8	5.9	3	18.5	6.2	3	19.3	6.4	14.5%	0.7%

1. Rand million.

National Research Foundation

Selected performance indicators

Table 35.28 National Research Foundation performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of interventions that focus on learner development per year	Science engagement	Skills for the economy	— ¹	— ¹	17	13	17	18	18
Number of postgraduate students funded by the National Research Foundation per year	Research and innovation support and advancement	Improved education outcomes and skills	6 697	6 179	5 936	5 544	5 807	5 867	5 983
Number of researchers funded by the National Research Foundation per year	Research and innovation support and advancement	Supportive and sustainable economic policy environment	3 323	3 261	3 212	3 555	3 612	3 300	3 300
Value of foreign income derived from the National Research Foundation's activities or operations per year	National research infrastructure platforms	A dynamic science, technology and innovation ecosystem for growth	R152m	R240m	R306m	R358m	R349m	R460m	R383m
Number of patient doses generated from radioisotopes produced by iThemba Labs per year	National research infrastructure platforms	Improved access to affordable and quality health care	164 433	224 000	192 233	195 091	204 845	215 088	225 842
Number of active intellectual property products in the internal development stages per year	National research infrastructure platforms	A dynamic science, technology and innovation ecosystem for growth	14	16	27	28	30	33	36
Number of technical policy briefs produced by the National Research Foundation per year	National research infrastructure platforms	Increased trade and investment	28	24	27	23	20	20	20

1. No historical data available.

Entity overview

The National Research Foundation was established in terms of the National Research Foundation Act (1998), as amended. It is mandated to fund research, develop human resources, promote indigenous knowledge and provide research facilities to enable knowledge creation, innovation and development in all fields of science and technology. Over the medium term, the foundation will continue to focus on implementing its Vision 2030 strategy, which places knowledge, research and innovation at the centre of national development to improve the quality of life for South Africa's people, and the competitiveness of strategic economic sectors and industries, ensure the adequate protection and preservation of the country's natural heritage, and elevate South Africa's innovation and technological base towards a better society. For this purpose, an estimated 48.6 per cent (R9.3 billion) of the foundation's budget over the MTEF period is allocated towards national research facilities

in nuclear sciences, biodiversity, astronomy and geosciences.

Capital expenditure amounting to R3 billion (15.7 per cent of total expenditure) over the MTEF period is allocated for the Square Kilometre Array building. The project includes the array's science processing and regional centres, science operations centre, engineering operations centre, fencing for the Meerkat National Park, a dark fibre link from Northern Cape to Cape Town, and MeerKAT extension and preparatory costs for phase 1 of the Square Kilometre Array build.

Expenditure is expected to increase at an average annual rate of 3.8 per cent, from R5.9 billion in 2025/26 to R6.6 billion in 2028/29. Spending on compensation of employees accounts for 24.1 per cent (R4.6 billion) of total expenditure over the period ahead, increasing at an average annual rate of 8.2 per cent, from R1.3 billion in 2025/26 to R1.6 billion in 2028/29, because of new staffing requirements for the realigned structure.

The foundation receives revenue from a parliamentary grant, departmental contract funding, contract funding for specific projects and programmes from other government departments and entities, and income generated through sales and interest earned. Contract funding from the department is expected to account for 68.9 per cent (R14 billion) of total revenue, while contract funds from other government departments and entities accounts for a combined 10.6 per cent (R2.1 billion) and parliamentary grant funding for 16 per cent (R3.2 billion). Revenue is expected to increase at an average annual rate of 2.3 per cent, from R6.5 billion in 2025/26 to R6.9 billion in 2028/29.

Programmes/Objectives/Activities

Table 35.29 National Research Foundation expenditure trends and estimates by programme/objective/activity

	Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26				2026/27	2027/28	2028/29		
R million												
Administration	120.7	169.3	195.3	253.2		28.0%	3.6%	282.5	293.3	306.1	6.5%	4.6%
Science engagement	124.7	117.7	125.2	135.3		2.8%	2.4%	144.4	142.4	148.3	3.1%	2.3%
Research and innovation support and advancement	2 336.7	2 236.0	2 547.2	2 600.1		3.6%	47.1%	2 690.0	2 866.0	2 922.0	4.0%	44.3%
National research infrastructure platforms	1 935.6	2 310.8	2 560.4	2 885.3		14.2%	46.9%	3 027.0	3 126.7	3 194.6	3.5%	48.8%
Total	4 517.7	4 833.9	5 428.1	5 873.9		9.1%	100.0%	6 143.8	6 428.5	6 571.0	3.8%	100.0%

Statements of financial performance, cash flow and financial position

Table 35.30 National Research Foundation statements of financial performance, cash flow and financial position

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	434.3	932.3	966.8	993.6	31.8%	15.3%	1 036.1	1 181.1	1 052.2	1.9%	16.0%
Sale of goods and services other than capital assets	96.3	142.8	143.4	171.0	21.1%	2.5%	191.9	228.2	271.5	16.7%	3.4%
Other non-tax revenue	338.0	789.5	823.3	822.6	34.5%	12.7%	844.3	952.8	780.7	-1.7%	12.6%
Transfers received	4 244.5	4 282.8	4 466.4	5 486.7	8.9%	84.7%	5 568.3	5 675.1	5 883.7	2.4%	84.0%
Total revenue	4 678.8	5 215.1	5 433.2	6 480.3	11.5%	100.0%	6 604.5	6 856.2	6 935.9	2.3%	100.0%
Expenses											
Current expenses	2 267.1	2 680.4	2 999.3	3 387.2	14.3%	54.9%	3 679.1	3 802.9	3 874.4	4.6%	59.3%
Compensation of employees	859.3	924.9	1 041.4	1 254.7	13.4%	19.8%	1 441.9	1 579.3	1 589.9	8.2%	24.1%
Goods and services	1 157.6	1 483.2	1 672.1	1 827.6	16.4%	29.7%	1 945.9	1 921.0	1 971.2	2.6%	30.5%
Depreciation	250.2	272.3	285.4	304.9	6.8%	5.4%	291.2	302.6	313.3	0.9%	4.7%
Interest, dividends and rent on land	0.0	0.0	0.5	—	-100.0%	—	—	—	—	—	—
Transfers and subsidies	2 250.6	2 153.5	2 428.8	2 486.8	3.4%	45.1%	2 464.7	2 625.6	2 696.6	2.7%	40.7%
Total expenses	4 517.7	4 833.9	5 428.1	5 873.9	9.1%	100.0%	6 143.8	6 428.5	6 571.0	3.8%	100.0%
Surplus/(Deficit)	161.1	381.2	5.1	606.4	55.6%		460.7	427.7	364.9	-15.6%	

Table 35.30 National Research Foundation statements of financial performance, cash flow and financial position (continued)

Cash flow statement						Average: Expenditure/ Total (%)				Average: Expenditure/ Total (%)	
	Audited outcome			Revised estimate	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Cash flow from operating activities	150.5	1 300.8	469.0	(56.5)	-172.1%	100.0%	697.5	594.8	1 050.3	-364.9%	100.0%
Receipts											
Non-tax receipts	214.2	202.3	320.0	229.6	2.3%	4.8%	231.9	267.2	309.5	10.5%	4.7%
Sales of goods and services other than capital assets	153.1	91.8	223.5	171.0	3.8%	3.2%	191.9	228.2	271.5	16.7%	4.0%
Other tax receipts	61.1	110.5	96.5	58.5	-1.4%	1.6%	40.0	39.0	38.0	-13.4%	0.7%
Transfers received	4 065.2	4 858.4	4 225.4	3 972.5	-0.8%	84.7%	4 987.1	4 422.7	4 519.6	4.4%	81.0%
Financial transactions in assets and liabilities	218.0	588.8	562.6	764.0	51.9%	10.6%	804.3	913.8	742.7	-0.9%	14.3%
Total receipts	4 497.4	5 649.4	5 108.1	4 966.1	3.4%	100.0%	6 023.3	5 603.8	5 571.7	3.9%	100.0%
Payment											
Current payments	2 156.4	2 222.5	2 213.2	2 535.8	5.6%	49.7%	2 861.0	3 112.5	2 578.4	0.6%	57.6%
Compensation of employees	860.1	911.2	1 051.5	1 254.7	13.4%	22.2%	1 441.9	1 579.3	1 589.9	8.2%	31.0%
Goods and services	1 296.3	1 311.3	1 161.2	1 281.1	-0.4%	27.5%	1 419.1	1 533.2	988.5	-8.3%	26.5%
Interest and rent on land	0.0	—	0.5	—	-100.0%	—	—	—	—	—	—
Transfers and subsidies	2 190.4	2 126.2	2 425.9	2 486.8	4.3%	50.3%	2 464.7	1 896.5	1 943.1	-7.9%	42.4%
Total payments	4 346.9	4 348.7	4 639.1	5 022.6	4.9%	100.0%	5 325.7	5 009.0	4 521.4	-3.4%	100.0%
Net cash flow from investing activities	(393.5)	(629.6)	(226.6)	(411.3)	1.5%	100.0%	(251.9)	(330.3)	(378.2)	-2.8%	100.0%
Acquisition of property, plant, equipment and intangible assets	(369.3)	(593.4)	(222.7)	(408.4)	3.4%	96.0%	(248.1)	(327.2)	(375.1)	-2.8%	99.0%
Acquisition of software and other intangible assets	(24.9)	(27.8)	(11.5)	(2.9)	-51.3%	4.0%	(3.8)	(3.1)	(3.1)	2.6%	1.0%
Proceeds from the sale of property, plant, equipment and intangible assets	0.7	1.6	7.5	—	-100.0%	-0.6%	—	—	—	—	—
Other flows from investing activities	—	(10.0)	—	—	—	0.6%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	(242.9)	671.2	242.4	(467.8)	24.4%	100.0%	445.6	264.5	672.1	-212.8%	100.0%
Statement of financial position											
Carrying value of assets of which:	2 848.4	3 192.0	3 119.1	3 725.5	9.4%	61.1%	3 686.2	3 713.9	3 778.8	0.5%	68.7%
Acquisition of assets	(369.3)	(593.4)	(222.7)	(408.4)	3.4%	100.0%	(248.1)	(327.2)	(375.1)	-2.8%	100.0%
Investments	485.7	476.2	480.4	467.1	-1.3%	9.1%	466.1	455.1	454.1	-0.9%	8.4%
Inventory	12.6	13.7	32.6	14.0	3.7%	0.3%	15.0	15.0	15.0	2.3%	0.3%
Receivables and prepayments	671.3	675.7	439.6	588.0	-4.3%	11.3%	553.5	524.0	504.0	-5.0%	9.7%
Cash and cash equivalents	454.2	1 125.4	1 367.8	900.0	25.6%	18.2%	800.0	700.0	600.0	-12.6%	12.9%
Defined benefit plan assets	0.5	0.6	—	—	-100.0%	—	—	—	—	—	—
Total assets	4 472.7	5 483.6	5 439.5	5 694.7	8.4%	100.0%	5 520.9	5 408.1	5 352.0	-2.0%	100.0%
Accumulated surplus/(deficit)	10.6	8.1	5.3	—	-100.0%	0.1%	—	—	—	—	—
Capital and reserves	122.1	162.3	243.0	200.0	17.9%	3.4%	180.0	160.0	150.0	-9.1%	3.0%
Capital reserve fund	2 848.4	3 192.0	3 119.1	3 725.5	9.4%	61.1%	3 686.2	3 713.9	3 778.8	0.5%	68.7%
Deferred income	1 358.3	1 961.2	1 696.5	1 622.6	6.1%	31.5%	1 513.6	1 393.6	1 288.1	-7.4%	25.8%
Trade and other payables	133.3	143.4	355.1	130.0	-0.8%	3.6%	125.0	125.0	120.0	-2.6%	2.3%
Provisions	—	16.6	20.4	16.5	—	0.3%	16.0	15.5	15.0	-3.1%	0.3%
Total equity and liabilities	4 472.7	5 483.6	5 439.5	5 694.7	8.4%	100.0%	5 520.9	5 408.1	5 352.0	-2.0%	100.0%

Personnel information

Table 35.31 National Research Foundation personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment												Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of approved funded posts	Number of posts on establishment																
		Actual			Revised estimate			Medium-term expenditure estimate									
			2024/25			2025/26			2026/27			2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29
National Research Foundation			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost
Salary level	1 386	1 386	1 386	1 041.4	0.8	1 386	1 254.7	0.9	1 386	1 441.9	1.0	1 386	1 579.3	1.1	1 386	1 589.9	1.1
1 – 6	210	210	210	49.3	0.2	210	68.5	0.3	210	78.7	0.4	210	86.2	0.4	210	86.8	0.4
7 – 10	851	851	851	518.2	0.6	851	579.8	0.7	851	666.3	0.8	851	729.8	0.9	851	734.7	0.9
11 – 12	213	213	213	250.9	1.2	213	321.4	1.5	213	369.4	1.7	213	404.6	1.9	213	407.3	1.9
13 – 16	107	107	107	201.5	1.9	107	270.0	2.5	107	310.3	2.9	107	339.9	3.2	107	342.2	3.2
17 – 22	5	5	5	21.5	4.3	5	14.9	3.0	5	17.2	3.4	5	18.8	3.8	5	18.9	3.8

1. Rand million.

South African National Space Agency

Selected performance indicators

Table 35.32 South African National Space Agency performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of young people directly engaged in space-related sciences per year	Earth observation	Improved education outcomes and skills	42 707	58 076	41 000	50 000	54 000	56 000	60 000
Number of awareness and training interventions to key users of space-related products and services per year	Earth observation	A dynamic science, technology and innovation ecosystem for growth	7	7	10	12	18	24	25
Total revenue generated from space operations, applications and services per year	Space operation	Economic transformation and equitable inclusion of women, youth and persons with disabilities for a just society	R70m	R72m	R 73m	R73m	R74m	R76m	R22m
Number of students and interns supported for formalised training per year	Space science	Increased employment and work opportunities	29	72	72	72	72	72	72
Number of exploration missions supported per year	Space operation	A dynamic science, technology and innovation ecosystem for growth	— ¹	— ¹	— ¹	2	3	4	4

1. No historical data available.

Entity overview

The South African National Space Agency was established in terms of the South African National Space Agency Act (2008). It became operational in 2010 and is broadly required to promote the peaceful use of space, foster international cooperation in space-related activities, and facilitate the creation of an environment conducive to space technology and industrial development. Over the medium term, the agency will continue to focus on integrating space technologies in banking, insurance, mining and health innovation. This includes leveraging earth-observation intelligence and geospatial technologies to enhance banking and insurance risk assessment and disaster modelling, support mining exploration and environmental monitoring and safety, and enable health innovation through improved connectivity. This is expected to unlock new value, contribute to South Africa's economic development and drive new market opportunities.

Total expenditure is expected to decrease at an average annual rate of 17.7 per cent, from R811.8 million in 2025/26 to R452.7 million in 2028/29, mainly because funding for the Space Infrastructure Hub was provided as a time-bound capital investment and major construction and systems installation phases were scheduled to be completed by 2025/26, resulting in lower capital and project-related transfers over the MTEF period. Spending on compensation of employees accounts for an estimated 42.3 per cent (R760 million) of total expenditure over the period ahead. Transfers from the department account for an estimated 61.1 per cent (R1.1 billion) of total revenue over the MTEF period. The remainder is expected to be generated through the sale of goods and services other than capital assets, and other non-tax revenue. Revenue is expected to decrease in line with expenditure.

Programmes/Objectives/Activities

Table 35.33 South African National Space Agency expenditure trends and estimates by programme/objective/activity

					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	98.6	124.0	137.8	178.8	22.0%	27.2%	157.7	160.8	170.0	-1.7%	27.2%
Earth observation	66.2	62.6	116.5	137.0	27.4%	19.3%	135.3	58.8	57.7	-25.0%	14.0%
Space operation	99.9	95.9	89.6	247.9	35.4%	26.9%	273.1	138.1	124.5	-20.5%	29.8%
Space science	70.5	75.7	85.3	88.4	7.8%	16.1%	75.8	76.0	79.5	-3.5%	12.9%
Space engineering	6.4	7.1	33.6	159.8	192.0%	10.4%	229.4	37.1	20.9	-49.2%	16.0%
Total	341.6	365.3	462.8	811.8	33.5%	100.0%	871.3	470.7	452.7	-17.7%	100.0%

Statements of financial performance, cash flow and financial position

Table 35.34 South African National Space Agency statements of financial performance, cash flow and financial position

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	143.0	175.9	178.4	241.5	19.1%	37.9%	222.1	233.9	242.7	0.2%	38.9%
Sale of goods and services other than capital assets	131.6	160.9	167.7	234.5	21.2%	35.7%	214.0	225.5	233.9	-0.1%	37.5%
Other non-tax revenue	11.4	14.9	10.7	7.1	-14.7%	2.3%	8.1	8.4	8.8	7.5%	1.4%
Transfers received	208.8	171.8	258.0	570.3	39.8%	62.1%	649.1	236.9	210.0	-28.3%	61.1%
Total revenue	351.8	347.7	436.4	811.8	32.1%	100.0%	871.3	470.7	452.7	-17.7%	100.0%
Expenses											
Current expenses	320.4	365.3	462.8	811.8	36.3%	98.9%	871.3	470.7	452.7	-17.7%	100.0%
Compensation of employees	158.7	187.8	199.8	230.0	13.2%	39.2%	241.4	253.0	265.6	4.9%	42.3%
Goods and services	134.9	175.0	263.0	581.8	62.8%	58.3%	629.9	217.7	187.1	-31.5%	57.7%
Depreciation	26.7	2.5	—	—	-100.0%	1.5%	—	—	—	—	—
Transfers and subsidies	21.2	—	—	—	-100.0%	1.1%	—	—	—	—	—
Total expenses	341.6	365.3	462.8	811.8	33.5%	100.0%	871.3	470.7	452.7	-17.7%	100.0%
Surplus/(Deficit)	10.3	(17.6)	(26.4)	—	-100.0%		—	—	—	—	
Cash flow statement											
Cash flow from operating activities	102.1	480.3	(50.6)	84.6	-6.1%	100.0%	379.7	(7.9)	(47.0)	-182.2%	100.0%
Receipts											
Non-tax receipts	143.0	162.7	154.6	241.5	19.1%	35.0%	222.1	233.9	242.7	0.2%	38.9%
Sales of goods and services other than capital assets	133.2	149.2	146.6	235.1	20.8%	33.1%	214.6	226.1	234.5	-0.1%	37.6%
Other sales	1.6	1.5	2.7	75.8	264.6%	4.1%	0.6	0.6	0.6	-79.8%	0.1%
Other tax receipts	9.9	13.4	8.1	6.5	-13.0%	1.9%	7.5	7.8	8.2	8.0%	1.3%
Transfers received	208.8	662.4	205.7	228.4	3.0%	65.0%	649.1	236.9	210.0	-2.8%	61.1%
Total receipts	351.8	825.1	360.3	470.0	10.1%	100.0%	871.3	470.7	452.7	-1.2%	100.0%
Payment											
Current payments	249.7	344.7	411.0	385.4	15.6%	100.0%	491.5	478.7	499.6	9.0%	100.0%
Compensation of employees	158.7	189.0	200.9	230.0	13.2%	56.0%	241.4	253.0	265.6	4.9%	51.7%
Goods and services	91.0	155.7	210.0	155.4	19.5%	44.0%	250.2	225.7	234.0	14.6%	48.3%
Total payments	249.7	344.7	411.0	385.4	15.6%	100.0%	491.5	478.7	499.6	9.0%	100.0%
Net cash flow from investing activities	(53.4)	(22.9)	(75.2)	(152.7)	42.0%	100.0%	(325.2)	(12.8)	(8.3)	-62.1%	100.0%
Acquisition of property, plant, equipment and intangible assets	(51.3)	(22.8)	(74.0)	(128.7)	35.9%	91.0%	(325.2)	(12.5)	(8.1)	-60.3%	99.9%
Acquisition of software and other intangible assets	(2.1)	(0.2)	(1.2)	(24.0)	126.7%	9.0%	—	(0.3)	(0.3)	-78.2%	0.1%
Net increase/(decrease) in cash and cash equivalents	48.7	457.4	(125.8)	(68.1)	-211.8%	100.0%	54.5	(20.7)	(55.3)	-6.7%	100.0%
Statement of financial position											
Carrying value of assets of which:	532.2	469.3	501.4	1 872.4	52.1%	57.3%	1 949.9	2 034.9	2 126.3	4.3%	82.4%
Acquisition of assets	(51.3)	(22.8)	(74.0)	(128.7)	35.9%	100.0%	(325.2)	(12.5)	(8.1)	-60.3%	100.0%
Inventory	0.5	2.6	2.9	0.6	9.2%	0.1%	0.7	0.7	0.7	4.3%	—
Receivables and prepayments	31.1	95.2	119.0	24.4	-7.8%	4.6%	25.4	26.5	27.7	4.3%	1.1%
Cash and cash equivalents	359.3	816.7	690.9	375.7	1.5%	38.0%	391.2	408.3	426.6	4.3%	16.5%
Total assets	923.1	1 383.9	1 314.2	2 273.1	35.0%	100.0%	2 367.2	2 470.4	2 581.3	4.3%	100.0%
Accumulated surplus/(deficit)	673.7	656.1	629.7	673.7	—	44.7%	701.6	732.2	765.0	4.3%	29.6%
Borrowings	0.1	0.1	0.4	0.2	14.0%	—	0.2	0.2	0.2	4.3%	—
Deferred income	195.1	685.6	633.4	1 527.2	98.6%	51.6%	1 590.4	1 659.7	1 734.2	4.3%	67.2%
Trade and other payables	42.4	30.0	37.3	44.7	1.8%	2.6%	46.6	48.6	50.8	4.3%	2.0%
Provisions	11.9	12.1	13.5	27.3	32.0%	1.1%	28.5	29.7	31.0	4.3%	1.2%
Total equity and liabilities	923.1	1 383.9	1 314.2	2 273.1	35.0%	100.0%	2 367.2	2 470.4	2 581.3	4.3%	100.0%

Personnel information

Table 35.35 South African National Space Agency personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)		
Number of funded posts	Number of approved establishment	Number of posts on	Actual			Revised estimate			Medium-term expenditure estimate												
			2024/25			2025/26			2026/27			2027/28			2028/29					2025/26 - 2028/29	2026/27 - 2028/29
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost				
South African National Space Agency																					
Salary level	241	241	229	199.8	0.9	241	230.0	1.0	242	241.4	1.0	243	253.0	1.0	244	265.6	1.1	0.4%	100.0%		
1 – 6	20	20	15	3.2	0.2	20	4.9	0.2	20	5.1	0.3	20	5.3	0.3	20	5.6	0.3	–	8.2%		
7 – 10	136	136	130	79.3	0.6	136	91.5	0.7	137	95.8	0.7	138	101.0	0.7	138	105.6	0.8	0.5%	56.7%		
11 – 12	40	40	39	41.1	1.1	40	47.0	1.2	40	49.4	1.2	40	51.6	1.3	41	55.0	1.3	0.8%	16.6%		
13 – 16	43	43	43	70.3	1.6	43	80.3	1.9	43	84.4	2.0	43	88.2	2.1	43	92.2	2.1	–	17.7%		
17 – 22	2	2	2	5.9	2.9	2	6.3	3.1	2	6.6	3.3	2	6.9	3.4	2	7.2	3.6	–	0.8%		

1. Rand million

Technology Innovation Agency

Selected performance indicators

Table 35.36 Technology Innovation Agency performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of licensed or assigned technologies per year	Provide customer-centric, early-stage commercialisation for technology development	A dynamic science, technology and innovation ecosystem for growth	15	20	25	30	35	40	40
Number of successfully diffused technologies per year	Provide an enabling environment for technology innovation		15	20	24	28	32	35	60
Number of products launched per year	Provide customer-centric, early-stage commercialisation for technology development		28	29	44	48	52	55	80
Total value leveraged through signed agreements entered into with other parties per year	Provide an enabling environment for technology innovation		R250m	R275m	R310m	R320m	R325m	R340m	R400m
Number of patents, publication outputs and knowledge-based products (such as prototypes, technology demonstrators and technology assistance packages) produced per year	Technology development stations		149	165	220	250	255	258	270
Number of existing, operational and functional technology platforms per year	Provide bioeconomy programmes and platforms		8	8	10	10	10	10	10

Entity overview

The Technology Innovation Agency draws its mandate from the Technology Innovation Agency Act (2008), as amended. The agency serves as the key institutional intervention to bridge the innovation gap between research and development outcomes from higher education institutions, science councils, public entities and private companies to maximise the potential of technological innovation for stimulating the economy.

Over the medium term, the agency will continue to focus on providing support to SMMEs and increasing the participation of marginalised segments of society, such as people in townships, rural communities, women, young people and people with disabilities. Increased efforts will be made to empower historically disadvantaged

individuals through deliberate investment decisions, stakeholder engagements and general mobilisation initiatives. As such, expenditure is expected to increase at an average annual rate of 20.9 per cent, from R599.4 million in 2025/26 to R1.1 billion in 2028/29. This is mainly due to the expansion of innovation financing and enterprise support programmes implemented through contracted initiatives with the department and new co-funded partnerships. These include increased funding for technology demonstration and pilot projects, seed and early-stage financing for SMMEs, venture-building and commercialisation support. The agency is set to receive 93.6 per cent (R2.4 billion) of its revenue over the medium term through transfers from the department. Revenue is projected to increase in line with expenditure.

Programmes/Objectives/Activities

Table 35.37 Technology Innovation Agency expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	96.1	106.1	68.7	61.0	-14.1%	12.1%	71.8	78.6	78.6	8.8%	8.9%
Provide customer-centric, early-stage commercialisation for technology development	128.3	121.3	78.7	–	-100.0%	12.0%	–	–	–	–	–
Provide an enabling environment for technology innovation	105.2	91.4	260.0	–	-100.0%	16.6%	–	–	–	–	–
Provide bioeconomy programmes and platforms	275.6	262.5	215.8	–	-100.0%	27.4%	–	–	–	–	–
Technology development stations	147.6	126.7	63.4	–	-100.0%	12.3%	–	–	–	–	–
Intensified Commercialised Innovations	–	–	–	310.2	–	11.3%	328.8	416.1	444.6	12.7%	46.2%
Enabling and strengthening of the innovation ecosystem	–	–	–	228.1	–	8.3%	243.8	376.8	536.1	32.9%	44.9%
Total	752.7	707.9	686.7	599.4	-7.3%	100.0%	644.4	871.5	1 059.3	20.9%	100.0%

Statements of financial performance, cash flow and financial position

Table 35.38 Technology Innovation Agency statements of financial performance, cash flow and financial position

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	48.0	74.8	89.0	47.5	-0.4%	9.3%	54.1	51.5	59.6	7.9%	6.4%
Other non-tax revenue	48.0	74.8	89.0	47.5	-0.4%	9.3%	54.1	51.5	59.6	7.9%	6.4%
Transfers received	727.2	614.5	646.8	551.9	-8.8%	90.7%	590.3	820.1	999.6	21.9%	93.6%
Total revenue	775.3	689.4	735.8	599.4	-8.2%	100.0%	644.4	871.5	1 059.3	20.9%	100.0%
Expenses											
Current expenses	98.9	193.1	195.5	181.9	22.5%	24.4%	188.8	201.3	214.3	5.6%	23.5%
Compensation of employees	47.3	124.1	125.2	130.8	40.3%	15.6%	136.7	146.6	156.8	6.2%	17.1%
Goods and services	50.6	66.8	64.5	47.0	-2.4%	8.3%	45.0	48.7	51.1	2.8%	5.6%
Depreciation	1.0	2.1	5.8	4.1	60.4%	0.5%	7.1	6.0	6.3	16.0%	0.8%
Transfers and subsidies	653.8	514.9	491.1	417.5	-13.9%	75.6%	455.6	670.3	845.0	26.5%	76.5%
Total expenses	752.7	707.9	686.7	599.4	-7.3%	100.0%	644.4	871.5	1 059.3	20.9%	100.0%
Surplus/(Deficit)	22.5	(18.5)	49.1	–	-100.0%		–	–	–	–	

Table 35.38 Technology Innovation Agency statements of financial performance, cash flow and financial position (continued)

Cash flow statement					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Cash flow from operating activities	1.1	590.7	669.3	(0.0)	-106.8%	100.0%	0.0	(0.0)	(0.0)	2.1%	100.0%
Receipts											
Non-tax receipts	10.5	46.0	51.9	13.5	8.7%	4.3%	14.1	14.7	15.8	5.3%	2.2%
Other tax receipts	10.5	46.0	51.9	13.5	8.7%	4.3%	14.1	14.7	15.8	5.3%	2.2%
Transfers received	458.4	459.4	432.7	420.0	-2.9%	62.6%	458.8	531.8	555.6	9.8%	75.3%
Financial transactions in assets and liabilities	4.5	405.3	385.4	142.8	216.6%	33.1%	146.6	153.2	163.9	4.7%	22.6%
Total receipts	473.4	910.7	870.1	576.4	6.8%	100.0%	619.4	699.7	735.3	8.5%	100.0%
Payment											
Current payments	169.6	171.5	200.8	183.9	2.7%	46.2%	193.6	202.3	214.0	5.2%	29.7%
Compensation of employees	120.2	123.8	125.2	130.8	2.9%	31.9%	136.7	142.9	152.9	5.3%	21.0%
Goods and services	49.4	47.7	75.6	53.1	2.4%	14.4%	56.9	59.5	61.2	4.9%	8.6%
Transfers and subsidies	302.7	148.5	–	392.5	9.0%	53.8%	425.8	497.3	521.2	9.9%	70.3%
Total payments	472.3	320.0	200.8	576.4	6.9%	100.0%	619.4	699.7	735.3	8.5%	100.0%
Net cash flow from investing activities	(1.1)	(2.7)	–	–	-100.0%	100.0%	–	–	–	–	–
Acquisition of property, plant, equipment and intangible assets	(2.0)	(0.3)	–	–	-100.0%	59.1%	–	–	–	–	–
Acquisition of software and other intangible assets	(6.8)	(2.4)	–	–	-100.0%	244.0%	–	–	–	–	–
Other flows from investing activities	7.6	–	–	–	-100.0%	-203.0%	–	–	–	–	–
Net cash flow from financing activities	111.0	–	–	0.0	-98.6%	100.0%	–	–	–	-100.0%	–
Deferred income	111.0	–	–	0.0	-98.6%	100.0%	–	–	–	-100.0%	–
Net increase/(decrease) in cash and cash equivalents	111.0	588.0	669.3	(0.0)	-100.6%	100.0%	0.0	(0.0)	(0.0)	139.9%	100.0%
Statement of financial position											
Carrying value of assets of which:	12.0	25.9	23.5	23.5	25.2%	3.0%	24.0	24.0	28.8	7.1%	17.3%
Acquisition of assets	(2.0)	(0.3)	–	–	-100.0%	100.0%	–	–	–	–	–
Investments	3.2	26.3	40.3	40.3	132.2%	4.0%	3.1	3.1	3.8	-54.6%	2.3%
Loans	48.6	27.1	26.1	26.1	-18.7%	4.6%	24.3	24.3	29.2	3.8%	17.6%
Receivables and prepayments	9.2	14.2	36.8	36.8	58.8%	3.5%	4.7	4.7	5.7	-46.3%	3.4%
Cash and cash equivalents	433.9	588.0	669.3	669.3	15.5%	84.9%	82.4	82.4	98.9	-47.1%	59.5%
Total assets	506.9	681.5	796.0	796.0	16.2%	100.0%	138.7	138.7	166.4	-40.7%	100.0%
Accumulated surplus/(deficit)	125.2	129.9	176.9	176.9	12.2%	21.9%	83.2	83.2	99.8	-17.4%	60.0%
Capital reserve fund	319.9	501.2	536.9	120.1	-27.9%	53.2%	29.9	29.9	35.9	-33.1%	21.6%
Borrowings	–	–	–	0.5	–	–	–	–	–	-100.0%	–
Finance lease	–	0.6	–	–	–	–	0.6	0.6	0.7	–	0.4%
Trade and other payables	61.7	34.4	67.0	81.6	9.8%	8.8%	24.6	24.6	29.5	-28.8%	17.7%
Provisions	–	14.8	14.7	416.8	–	16.1%	–	–	–	-100.0%	–
Derivatives financial instruments	0.0	0.6	0.5	–	-100.0%	–	0.4	0.4	0.5	–	0.3%
Total equity and liabilities	506.9	681.5	796.0	796.0	16.2%	100.0%	138.7	138.7	166.4	-40.7%	100.0%

Personnel information

Table 35.39 Technology Innovation Agency personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved establishment posts	Number of posts on establishment	Actual		Revised estimate			Medium-term expenditure estimate											
			2024/25			2025/26			2026/27			2027/28			2028/29				2025/26 - 2028/29
Technology Innovation Agency			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	165	165	160	125.2	0.8	165	130.8	0.8	165	136.7	0.8	165	146.6	0.9	165	156.8	1.0	–	100.0%
1 – 6	47	47	44	6.7	0.2	47	6.9	0.1	47	7.1	0.2	47	6.8	0.1	47	7.7	0.2	–	28.5%
7 – 10	85	85	85	58.0	0.7	85	60.7	0.7	85	64.9	0.8	85	72.1	0.8	85	78.5	0.9	–	51.5%
11 – 12	22	22	22	23.2	1.1	22	24.3	1.1	22	24.8	1.1	22	26.0	1.2	22	27.1	1.2	–	13.3%
13 – 16	7	7	6	32.7	5.5	7	34.2	4.9	7	35.0	5.0	7	36.5	5.2	7	38.1	5.4	–	4.2%
17 – 22	4	4	3	4.6	1.5	4	4.8	1.2	4	4.9	1.2	4	5.1	1.3	4	5.4	1.3	–	2.4%

1. Rand million.

Small Business Development

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	209.3	0.8	7.0	217.1	226.3	235.1
Sector Policy and Research	83.4	–	0.2	83.6	86.6	90.1
Integrated Cooperatives and Micro Enterprise Development	289.8	242.1	0.3	532.2	520.0	538.0
Enterprise Development, Innovation and Entrepreneurship	291.8	1 911.5	0.3	2 203.6	2 325.3	2 393.2
Total expenditure estimates	874.3	2 154.4	7.8	3 036.5	3 158.3	3 256.4
Executive authority	Minister of Small Business Development					
Accounting officer	Director-General of Small Business Development					
Website	www.dsbd.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

Lead and coordinate an integrated approach to the promotion and development of entrepreneurship among small, medium and micro enterprises and cooperatives, and ensure an enabling legislative and policy environment to support their growth and sustainability.

Mandate

The Department of Small Business Development is tasked with leading, coordinating, integrating and mobilising resources in the ecosystem to create an enabling environment for the growth, development and sustainability of small, medium and micro enterprises (SMMEs). The realisation of this mandate is expected to lead to a transformed and inclusive economy. The department's mandate is guided by a legislative framework that includes:

- section 3(d) of the Industrial Development Act (1940)
- the Businesses Act (1991)
- the National Small Enterprise Act (1996), as amended
- the 2004 cooperatives development policy
- the Cooperatives Development Act (2005), as amended
- the Cooperatives Amendment Act (2013)
- the National Small Enterprise Amendment Act (2024).

Selected performance indicators

Table 36.1 Performance indicators by programme and related MTDP outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of SMMEs exposed to global market opportunities	Integrated Cooperatives and Micro Enterprise Development	Increased trade and investment	68	317	244	200	200	200	200
Number of business infrastructure facilities (including products, markets and SMME hubs) for SMMEs refurbished or built per year	Integrated Cooperatives and Micro Enterprise Development		2	5	1	6	10	10	10

Table 36.1 Performance indicators by programme and related MTDP outcome (continued)

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of informal businesses supported through the informal micro enterprise development programme	Integrated Cooperatives and Micro Enterprise Development	Increased trade and investment	— ¹	2 045	2 920	3 000	3 000	3 000	3 000
Number of SMMEs and cooperatives supported through the business infrastructure support programme with equipment, tools, machinery, technology and energy support	Integrated Cooperatives and Micro Enterprise Development		— ¹	— ¹	— ¹	50	50	50	50
Value of assistance provided to township and rural SMMEs through the asset assist support programme	Enterprise Development, Innovation and Entrepreneurship		— ¹	— ¹	— ¹	R208.4m	R215m	R225m	R235m

1. No historical data available.

Expenditure overview

Over the medium term, the department will focus on providing support for SMMEs, cooperatives and informal businesses with equipment, tools, machinery, technology and energy; refurbish or build approved business infrastructure in support of SMMEs and cooperatives; provide financial assistance to township and rural SMMEs; and continue to expose SMMEs and cooperatives to global market opportunities.

Total expenditure is set to increase at an average annual rate of 3.7 per cent, from R2.9 billion in 2025/26 to R3.3 billion in 2028/29, of which an estimated 71.7 per cent (R6.8 billion) is earmarked for support for SMMEs. An estimated 63.3 per cent (R6 billion) of the department's budget will be transferred to the Small Enterprise Development and Finance Agency to fund its operations and implement the technology, capacity building, blended finance, and township and rural entrepreneurship programmes on behalf of the department.

Supporting SMMEs

To strengthen the network of hubs for SMMEs across all districts, the department, in partnership with municipalities, aims to establish 30 SMME hubs over the medium term to provide accommodation, shared equipment and common infrastructure for formal and informal businesses and entrepreneurs. Spending on this initiative is projected to amount to R555 million over the period ahead in the *Integrated Cooperatives and Micro Enterprise Development* programme. In the same programme, a targeted 150 SMMEs and cooperatives will receive support by means of equipment, tools, machinery, technology and energy-related interventions through an allocation of R424.5 million over the period.

Inclusive economic participation for all

The department prioritises inclusive economic participation by empowering women, young people and people with disabilities. Over the next 3 years, it plans to expose 600 SMMEs and cooperatives to global market opportunities and provide targeted support to 9 000 informal businesses. To give effect to these targets, R204.6 million is allocated in the *Value Chain and Market Access Support* and *Economic Transformation Initiatives* subprogrammes in the *Integrated Cooperatives and Micro Enterprise Development* programme.

Further efforts will focus on SMMEs operating in rural, township and peri-urban areas, ensuring majority participation by women, young people and people with disabilities. An allocation of R675 million over the medium term in the *Funding Support and Coordination* subprogramme in the *Enterprise Development, Innovation and Entrepreneurship* programme will support 2 700 such enterprises with machinery, equipment, working capital and the acquisition of raw materials.

Expenditure trends and estimates

Table 36.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Sector Policy and Research											
3. Integrated Cooperatives and Micro Enterprise Development											
4. Enterprise Development, Innovation and Entrepreneurship											
Programme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	122.5	142.6	165.7	203.2	18.4%	5.7%	217.1	226.3	235.1	5.0%	7.2%
Programme 2	20.9	14.4	37.3	67.2	47.7%	1.3%	83.6	86.6	90.1	10.3%	2.8%
Programme 3	113.7	130.8	142.7	482.7	61.9%	7.8%	532.2	520.0	538.0	3.7%	16.8%
Programme 4	2 536.4	2 435.7	2 323.2	2 165.0	-5.1%	85.2%	2 203.6	2 325.3	2 393.2	3.4%	73.2%
Subtotal	2 793.4	2 723.6	2 668.9	2 918.1	1.5%	100.0%	3 036.5	3 158.3	3 256.4	3.7%	100.0%
Total	2 793.4	2 723.6	2 668.9	2 918.1	1.5%	100.0%	3 036.5	3 158.3	3 256.4	3.7%	100.0%
Change to 2025				-			(13.5)	(29.6)	(74.6)		
Budget estimate											
Economic classification											
Current payments	236.0	319.9	370.8	829.4	52.0%	15.8%	874.3	872.0	907.1	3.0%	28.1%
Compensation of employees	144.4	181.5	218.4	263.5	22.2%	7.3%	277.1	289.6	298.6	4.3%	9.2%
Goods and services ¹	91.6	138.4	152.4	565.8	83.5%	8.5%	597.2	582.4	608.5	2.5%	18.9%
of which:											
Communication	1.1	0.6	2.7	7.3	89.1%	0.1%	14.9	17.1	17.7	34.5%	0.5%
Consultants: Business and advisory services	7.1	5.7	6.8	23.4	48.6%	0.4%	31.6	25.1	26.4	4.1%	0.9%
Inventory: Other supplies	29.7	57.5	46.6	407.3	139.3%	4.9%	404.2	403.4	421.5	1.1%	13.0%
Operating leases	9.5	10.2	11.1	12.7	10.4%	0.4%	13.3	14.1	14.7	4.9%	0.4%
Travel and subsistence	22.0	31.7	41.7	54.4	35.1%	1.3%	72.2	60.5	63.6	5.4%	2.1%
Venues and facilities	1.6	3.2	15.1	13.0	100.8%	0.3%	15.1	15.8	16.4	8.1%	0.5%
Transfers and subsidies ¹	2 550.5	2 394.5	2 290.9	2 080.3	-6.6%	83.9%	2 154.4	2 278.2	2 340.8	4.0%	71.7%
Departmental agencies and accounts	915.8	1 404.5	1 317.2	1.4	-88.4%	32.8%	1.0	1.0	1.0	-11.4%	0.0%
Public corporations and private enterprises	1 625.0	981.2	962.7	2 068.9	8.4%	50.8%	2 151.6	2 276.2	2 338.8	4.2%	71.6%
Non-profit institutions	8.6	8.0	9.4	8.5	-0.6%	0.3%	1.0	1.0	1.0	-50.9%	0.0%
Households	1.1	0.8	1.6	1.4	8.2%	0.0%	0.8	-	-	-100.0%	0.0%
Payments for capital assets	6.9	6.7	7.2	8.5	7.0%	0.3%	7.8	8.1	8.5	0.2%	0.3%
Machinery and equipment	6.9	6.7	7.1	8.5	6.8%	0.3%	7.8	8.1	8.5	0.3%	0.3%
Software and other intangible assets	-	-	0.0	0.0	0.0%	0.0%	-	-	-	-100.0%	0.0%
Payments for financial assets	-	2.5	0.0	-	0.0%	0.0%	-	-	-	0.0%	0.0%
Total	2 793.4	2 723.6	2 668.9	2 918.1	1.5%	100.0%	3 036.5	3 158.3	3 256.4	3.7%	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 36.3 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	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	1 022	780	1 236	1 404	11.2%	-	-	-	-	-100.0%	-
Households	-	-	146	-	-	-	-	-	-	-	-
Employee social benefits	1 022	780	1 090	1 404	11.2%	-	-	-	-	-100.0%	-
Capital	-	-	-	-	-	-	791	-	-	-	0.0%
Early retirement and voluntary exit programmes	-	-	-	-	-	-	791	-	-	-	0.0%
Other transfers to households											
Current	100	37	405	18	-43.5%	-	-	-	-	-100.0%	-
Households	-	-	403	16	-	-	-	-	-	-100.0%	-
Employee social benefits	100	37	2	2	-72.9%	-	-	-	-	-100.0%	-

Table 36.3 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 (%)
R thousand	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	915 760	1 404 483	1 317 189	1 440	-88.4%	39.1%	1 000	1 000	1 000	-11.4%	0.0%
Various institutions: Craft customised sector programme	1 393	1 537	1 115	1 440	1.1%	0.1%	1 000	1 000	1 000	-11.4%	0.0%
Small Enterprise Development Agency	738 751	1 226 206	1 131 397	–	-100.0%	33.2%	–	–	–	–	–
Small Enterprise Development Agency: Technology programme	159 445	160 466	167 672	–	-100.0%	5.2%	–	–	–	–	–
Small Enterprise Development Agency: Capacity-building programme	16 171	16 274	17 005	–	-100.0%	0.5%	–	–	–	–	–
Public corporations and private enterprises											
Other transfers to public corporations											
Current	1 546 618	922 214	932 695	1 910 079	7.3%	57.0%	1 909 486	2 024 537	2 080 262	2.9%	88.8%
Communication licences	1	1	–	–	-100.0%	–	–	–	–	–	–
Various institutions: Craft customised sector programme	1 302	2 510	1 718	2 475	23.9%	0.1%	10 867	11 362	11 730	68.0%	0.5%
Small Enterprise Finance Agency: Township Entrepreneurship Fund	–	1 509	–	–	–	–	–	–	–	–	–
Small Enterprise Development and Finance Agency	279 489	238 729	288 587	1 907 604	89.7%	29.1%	1 898 619	2 013 175	2 068 532	2.7%	88.3%
Small Enterprise Finance Agency: Blended finance	362 501	294 514	298 209	–	-100.0%	10.3%	–	–	–	–	–
Small Enterprise Finance Agency: Township and Rural Entrepreneurship Fund	903 325	384 951	344 181	–	-100.0%	17.5%	–	–	–	–	–
Other transfers to private enterprises											
Current	5 092	58 961	–	–	-100.0%	0.7%	63 507	65 991	67 806	–	2.9%
Various institutions: Cooperatives incentive scheme	–	58 961	–	–	–	0.6%	–	–	–	–	–
Various institutions: Cooperatives development support programme	5 092	–	–	–	-100.0%	0.1%	63 507	65 991	67 806	–	2.9%
Capital	73 254	–	30 000	158 846	29.4%	2.8%	178 610	185 645	190 748	6.3%	8.2%
Various Institutions: Business Infrastructure Support	73 254	–	30 000	158 846	29.4%	2.8%	178 610	185 645	190 748	6.3%	8.2%
Non-profit institutions											
Current	8 613	8 000	9 388	8 471	-0.6%	0.4%	1 000	1 000	1 000	-50.9%	0.0%
Various institutions: Craft customised sector programme	8 613	8 000	9 388	8 471	-0.6%	0.4%	1 000	1 000	1 000	-50.9%	0.0%
Total	2 550 459	2 394 475	2 290 913	2 080 258	-6.6%	100.0%	2 154 394	2 278 173	2 340 816	4.0%	100.0%

Personnel information

Table 36.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																				
1. Administration																				
2. Sector Policy and Research																				
3. Integrated Cooperatives and Micro Enterprise Development																				
4. Enterprise Development, Innovation and Entrepreneurship																				
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment														Average growth rate (%)	Average: Salary level/ Total (%)		
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate											
			2024/25			2025/26			2026/27			2027/28			2028/29				2025/26 - 2028/29	2026/27 - 2028/29
Small Business Development			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	418	99	310	218.4	0.7	328	263.5	0.8	339	277.1	0.8	330	289.6	0.9	315	298.6	0.9	-1.4%	100.0%	
1 – 6	56	16	46	14.4	0.3	12	7.7	0.6	11	7.6	0.7	12	8.1	0.7	12	8.7	0.8	-1.4%	3.5%	
7 – 10	207	59	128	70.8	0.6	165	96.8	0.6	173	105.6	0.6	173	111.4	0.6	172	116.8	0.7	1.4%	52.6%	
11 – 12	77	–	63	58.7	0.9	73	71.9	1.0	84	86.5	1.0	85	92.3	1.1	84	96.3	1.2	4.7%	25.6%	
13 – 16	54	2	46	66.0	1.4	53	79.1	1.5	44	68.9	1.6	43	70.7	1.7	41	71.0	1.8	-8.5%	12.9%	
Other	24	22	27	8.4	0.3	25	8.1	0.3	28	8.5	0.3	18	7.2	0.4	7	5.7	0.8	-34.6%	5.4%	
Programme	418	99	310	218.4	0.7	328	263.5	0.8	339	277.1	0.8	330	289.6	0.9	315	298.6	0.9	-1.4%	100.0%	
Programme 1	169	27	151	101.0	0.7	122	107.0	0.9	133	118.1	0.9	130	124.2	1.0	124	128.3	1.0	0.5%	39.4%	
Programme 2	62	8	41	30.8	0.8	51	40.1	0.8	59	49.6	0.8	55	52.3	0.9	52	54.3	1.0	1.1%	17.0%	
Programme 3	62	2	49	37.4	0.8	55	44.7	0.8	62	53.6	0.9	63	56.4	0.9	59	58.0	1.0	2.1%	18.7%	
Programme 4	125	62	68	49.2	0.7	100	71.8	0.7	85	55.7	0.7	82	56.7	0.7	80	58.1	0.7	-7.3%	25.0%	

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

2. Rand million.

Departmental receipts

Table 36.5 Departmental receipts by economic classification

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
	2022/23	2023/24	2024/25					2026/27	2027/28	2028/29		
R thousand	2022/23	2023/24	2024/25	2025/26	2025/26	2022/23 - 2025/26	2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	61	2 419	503 835	326	326	74.8%	100.0%	80	85	90	-34.9%	100.0%
Sales of goods and services produced by department	56	62	64	78	78	11.7%	0.1%	73	76	80	0.8%	89.8%
Sales by market establishments	18	17	15	23	23	8.5%	—	25	26	28	6.8%	31.0%
of which:												
Parking	18	17	15	23	23	8.5%	—	25	26	28	6.8%	31.0%
Other sales	38	45	49	55	55	13.1%	—	48	50	52	-1.9%	58.8%
of which:												
Commission received on the deduction of insurance/premiums from employees' salaries	38	45	49	55	55	13.1%	—	48	50	52	-1.9%	58.8%
Transfers received	—	—	211	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits	—	3	11	—	—	—	—	—	—	—	—	—
Interest, dividends and rent on land	5	1 212	203	127	127	194.0%	0.3%	7	9	10	-57.1%	10.2%
Interest	5	1 212	203	127	127	194.0%	0.3%	7	9	10	-57.1%	10.2%
Sales of capital assets	—	—	240	—	—	—	—	—	—	—	—	—
Transactions in financial assets and liabilities	—	1 142	503 106	121	121	—	99.6%	—	—	—	-100.0%	—
Total	61	2 419	503 835	326	326	74.8%	100.0%	80	85	90	-34.9%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 36.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Ministry	31.6	36.8	42.3	35.4	3.9%	23.0%	37.4	39.2	41.3	5.3%	17.4%
Departmental Management	18.1	20.5	23.1	27.7	15.2%	14.1%	28.8	30.2	31.5	4.5%	13.3%
Corporate Management Services	55.4	65.6	76.5	113.1	26.9%	49.0%	117.2	122.1	127.9	4.2%	54.1%
Financial Management	17.5	19.7	23.9	27.1	15.7%	13.9%	33.7	34.8	34.4	8.3%	15.2%
Total	122.5	142.6	165.7	203.2	18.4%	100.0%	217.1	226.3	235.1	5.0%	100.0%
Change to 2025 Budget estimate				—			8.3	8.4	7.3		

Table 36.6 Administration expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	115.0	135.8	158.2	195.1	19.3%	95.3%	209.3	219.1	227.4	5.2%	96.7%
Compensation of employees	72.7	86.8	101.0	107.0	13.8%	58.0%	118.1	124.2	128.3	6.2%	54.6%
Goods and services	42.3	49.0	57.2	88.1	27.7%	37.3%	91.2	94.8	99.1	4.0%	42.0%
of which:						–					–
Advertising	0.5	0.8	0.1	13.9	195.5%	2.4%	7.0	7.1	6.5	-22.5%	3.0%
Communication	0.9	0.5	2.6	6.8	97.5%	1.7%	14.2	16.3	16.8	35.1%	7.0%
Computer services	5.3	4.4	5.9	6.9	8.7%	3.5%	7.0	7.1	7.4	2.7%	3.2%
Contractors	0.3	0.2	0.5	2.7	115.3%	0.6%	6.3	5.9	6.1	30.9%	2.7%
Operating leases	9.5	10.2	11.1	12.7	10.4%	6.9%	13.3	14.1	14.7	4.9%	6.2%
Travel and subsistence	12.4	17.3	21.0	19.5	16.4%	11.1%	18.1	19.2	20.5	1.8%	8.5%
Transfers and subsidies	1.0	0.6	1.2	0.4	-26.0%	0.5%	0.8	–	–	-100.0%	0.1%
Public corporations and private enterprises	0.0	0.0	–	–	-100.0%	0.0%	–	–	–	–	–
Households	1.0	0.6	1.2	0.4	-26.0%	0.5%	0.8	–	–	-100.0%	0.1%
Payments for capital assets	6.5	6.1	6.3	7.6	5.8%	4.2%	7.0	7.3	7.7	0.2%	3.2%
Machinery and equipment	6.5	6.1	6.3	7.6	5.8%	4.2%	7.0	7.3	7.7	0.2%	3.2%
Software and other intangible assets	–	–	0.0	–	–	0.0%	–	–	–	–	–
Payments for financial assets	–	0.1	0.0	–	–	0.0%	–	–	–	–	–
Total	122.5	142.6	165.7	203.2	18.4%	100.0%	217.1	226.3	235.1	5.0%	100.0%
Proportion of total programme expenditure to vote expenditure	4.4%	5.2%	6.2%	7.0%	–	–	7.1%	7.2%	7.2%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	1.0	0.6	0.8	0.4	-26.6%	0.4%	–	–	–	-100.0%	–
Employee social benefits	1.0	0.6	0.8	0.4	-26.6%	0.4%	–	–	–	-100.0%	–
Capital	–	–	–	–	–	–	0.8	–	–	–	0.1%
Early retirement and voluntary exit programmes	–	–	–	–	–	–	0.8	–	–	–	0.1%
Other transfers to households											
Current	–	–	0.4	0.0	–	0.1%	–	–	–	-100.0%	–
Households	–	–	0.4	0.0	–	0.1%	–	–	–	-100.0%	–
Public corporations and private enterprises											
Other transfers to public corporations											
Current	0.0	0.0	–	–	-100.0%	–	–	–	–	–	–
Communication licences	0.0	0.0	–	–	-100.0%	–	–	–	–	–	–

Personnel information

Table 36.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate						2025/26 - 2028/29			2026/27 - 2028/29		
		2024/25			2025/26			2026/27			2027/28							2028/29	
Administration		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	169	27	151	101.0	0.7	122	107.0	0.9	133	118.1	0.9	130	124.2	1.0	124	128.3	1.0	0.5%	100.0%
1 – 6	42	16	34	9.8	0.3	2)	2.2	(1.2)	3)	1.8	(0.6)	3)	1.9	(0.7)	4)	1.8	(0.5)	27.4%	-2.5%
7 – 10	66	3	58	32.1	0.6	66	39.0	0.6	76	46.2	0.6	75	48.1	0.6	75	50.8	0.7	4.4%	58.4%
11 – 12	28	–	23	21.9	0.9	26	25.6	1.0	27	27.9	1.0	28	30.5	1.1	28	32.2	1.1	2.5%	21.4%
13 – 16	24	1	21	30.3	1.5	23	34.2	1.5	23	36.0	1.6	23	37.9	1.6	22	38.3	1.7	-1.6%	17.5%
Other	9	7	15	6.8	0.5	9	6.0	0.7	10	6.2	0.6	7	5.8	0.8	3	5.2	1.7	-30.7%	5.2%

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

2. Rand million.

Programme 2: Sector Policy and Research

Programme purpose

Oversee transversal support within the sector to provide a conducive environment for small, medium and micro enterprises.

Objectives

- Create an environment in which SMMEs can thrive over the medium term by:
 - reducing regulatory and administrative burdens
 - providing enabling regulation and legislation for the small enterprise ecosystem
 - enhancing evidence-based business information and sector-wide monitoring and evaluation
 - increasing the contribution of SMMEs in priority sectors
 - improving the coordination of ecosystem support for small enterprises.

Subprogrammes

- *Business Intelligence and Sector-wide Monitoring and Evaluation* manages the provision of evidence-based business information and sector-wide monitoring and evaluation.
- *Intergovernmental Relations and Business Efficiency* manages and facilitates intergovernmental relations to reduce administrative and regulatory burdens for SMMEs.
- *Sector-specific Support* manages initiatives to increase the development, participation and sustainability of small-scale manufacturers in key industries.

Expenditure trends and estimates

Table 36.8 Sector Policy and Research expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
	2022/23	2023/24	2024/25		2022/23 - 2025/26	Average: Expenditure/ Total (%)	2026/27	2027/28	2028/29	2025/26 - 2028/29	Average: Expenditure/ Total (%)
R million				2025/26							
Business Intelligence and Sector-Wide Monitoring and Evaluation	4.2	7.0	11.2	26.1	83.7%	34.7%	35.1	35.7	37.5	12.8%	41.6%
Intergovernmental Relations and Business Efficiency	16.7	7.3	12.7	19.9	6.1%	40.5%	22.0	23.0	23.6	5.8%	26.4%
Sector Specific Support	–	0.1	13.4	21.2	–	24.9%	26.6	27.8	29.0	11.0%	32.0%
Total	20.9	14.4	37.3	67.2	47.7%	100.0%	83.6	86.6	90.1	10.3%	100.0%
Change to 2025 Budget estimate				–			(2.7)	(2.5)	(2.9)		
Economic classification											
Current payments	20.8	14.3	37.1	66.7	47.5%	99.3%	83.4	86.3	89.9	10.4%	99.7%
Compensation of employees	16.1	12.3	30.8	40.1	35.5%	71.0%	49.6	52.3	54.3	10.6%	60.0%
Goods and services	4.7	2.0	6.3	26.6	78.6%	28.3%	33.8	34.1	35.6	10.2%	39.7%
of which:											
Catering: Departmental activities	0.0	0.1	0.1	1.2	208.0%	1.0%	1.0	1.0	1.0	-4.7%	1.2%
Consultants: Business and advisory services	3.5	1.4	3.5	19.6	77.1%	20.0%	19.6	19.7	20.9	2.2%	23.1%
Agency and support/outsourced services	–	–	–	–	–	–	1.0	1.0	1.0	–	1.2%
Travel and subsistence	0.9	0.5	2.3	3.9	62.3%	5.4%	4.9	5.0	5.2	10.4%	5.8%
Operating payments	–	0.0	0.1	–	–	0.1%	1.0	1.0	1.0	–	1.2%
Venues and facilities	0.0	–	0.2	0.8	537.4%	0.7%	5.2	5.2	5.2	88.5%	6.0%
Transfers and subsidies	–	0.1	0.0	0.3	–	0.3%	–	–	–	-100.0%	–
Households	–	0.1	0.0	0.3	–	0.3%	–	–	–	-100.0%	–
Payments for capital assets	0.1	0.1	0.2	0.2	38.8%	0.4%	0.2	0.2	0.2	-0.6%	0.3%
Machinery and equipment	0.1	0.1	0.2	0.2	38.8%	0.4%	0.2	0.2	0.2	-0.6%	0.3%
Total	20.9	14.4	37.3	67.2	47.7%	100.0%	83.6	86.6	90.1	10.3%	100.0%
Proportion of total programme expenditure to vote expenditure	0.7%	0.5%	1.4%	2.3%	–	–	2.8%	2.7%	2.8%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	–	0.0	–	0.3	–	0.2%	–	–	–	-100.0%	–
Employee Social Benefits	–	0.0	–	0.3	–	0.2%	–	–	–	-100.0%	–
Other transfers to households											
Current	–	0.0	0.0	0.0	–	–	–	–	–	-100.0%	–
Households	–	–	0.0	0.0	–	–	–	–	–	-100.0%	–
Employee Social Benefits	–	0.0	–	0.0	–	–	–	–	–	-100.0%	–

Personnel information

Table 36.9 Sector Policy and Research personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29	
Sector Policy and Research			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	62	8	41	30.8	0.8	51	40.1	0.8	59	49.6	0.8	55	52.3	0.9	52	54.3	1.0	1.1%	100.0%
1 – 6	6	–	6	2.3	0.4	6	2.3	0.4	6	2.4	0.4	6	2.5	0.4	7	3.1	0.4	5.3%	11.4%
7 – 10	20	1	10	5.5	0.6	12	6.8	0.6	10	5.8	0.6	11	6.9	0.6	10	6.4	0.7	-6.2%	17.8%
11 – 12	18	–	11	9.9	0.9	16	15.2	1.0	23	23.1	1.0	23	24.4	1.1	23	25.7	1.1	12.5%	40.9%
13 – 16	11	–	9	12.4	1.4	10	14.9	1.5	11	17.0	1.5	11	17.8	1.6	11	18.7	1.7	3.2%	19.8%
Other	7	7	5	0.7	0.1	7	0.9	0.1	10	1.3	0.1	5	0.6	0.1	2	0.3	0.1	-34.1%	10.2%

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

2. Rand million.

Programme 3: Integrated Cooperatives and Micro Enterprise Development

Programme purpose

Drive economic transformation through the provision of integrated development and support services for informal businesses, cooperatives and micro enterprises.

Objectives

- Provide development and support services for informal businesses, cooperatives and micro enterprises to encourage economic transformation over the medium term by:
 - increasing the participation of SMMEs and cooperatives in domestic and international markets
 - expanding access to financial and non-financial support for small enterprises in rural and township economies.

Subprogrammes

- *Integrated Cooperatives and Micro Enterprise Development* provides leadership to the programme and coordinates the provision of business infrastructure services to small businesses, cooperatives and the informal sector.
- *Economic Transformation Initiatives* manages economic transformation through providing development and support services to informal businesses, cooperatives and micro enterprises.
- *Value Chain and Market Access Support* manages the provision of support to access and grow markets in value chains.

Expenditure trends and estimates

Table 36.10 Integrated Cooperatives and Micro Enterprise Development expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Integrated Cooperatives and Micro Enterprise Development	73.3	4.7	35.7	319.6	63.4%	49.8%	326.6	339.8	351.8	3.2%	64.0%
Economic Transformation Initiatives	5.1	22.0	65.5	117.6	184.8%	24.2%	139.9	127.1	131.2	3.7%	25.0%
Value Chain and Market Access Support	35.3	104.2	41.4	45.5	8.8%	26.0%	65.7	53.1	55.1	6.6%	10.9%
Total	113.7	130.8	142.7	482.7	61.9%	100.0%	532.2	520.0	538.0	3.7%	100.0%
Change to 2025 Budget estimate				–			31.5	(2.8)	(8.2)		
Economic classification											
Current payments	35.2	60.5	112.0	262.2	95.3%	54.0%	289.8	268.1	279.2	2.1%	52.6%
Compensation of employees	28.9	41.3	37.4	44.7	15.7%	17.5%	53.6	56.4	58.0	9.1%	10.6%
Goods and services of which:	6.4	19.1	74.5	217.5	224.7%	36.5%	236.3	211.7	221.2	0.6%	42.1%
Administrative fees	0.8	5.1	3.9	0.4	-19.7%	1.2%	0.4	0.3	0.3	-8.1%	0.1%
Catering: Departmental activities	0.1	0.2	0.1	0.3	74.6%	0.1%	0.4	0.4	0.5	20.0%	0.1%
Fleet services (including government motor transport)	0.1	0.2	0.2	0.1	26.3%	0.1%	0.1	0.2	0.3	20.8%	0.0%
Inventory: Other supplies	–	–	46.6	188.0	–	27.0%	189.2	178.4	186.5	-0.3%	34.8%
Travel and subsistence	3.3	8.4	11.9	25.5	97.2%	5.7%	43.0	29.1	30.3	5.9%	6.4%
Venues and facilities	1.4	3.1	10.4	3.0	30.2%	2.1%	3.1	3.1	3.1	1.5%	0.6%
Transfers and subsidies	78.3	70.1	30.3	220.2	41.1%	45.9%	242.1	251.6	258.6	5.5%	47.3%
Departmental agencies and accounts	–	1.5	–	–	–	0.2%	–	–	–	–	–
Public corporations and private enterprises	78.3	60.5	30.0	220.2	41.1%	44.7%	242.1	251.6	258.6	5.5%	47.3%
Non-profit institutions	–	8.0	–	–	–	0.9%	–	–	–	–	–
Households	–	0.1	0.3	0.0	–	0.0%	–	–	–	-100.0%	–
Payments for capital assets	0.1	0.3	0.4	0.3	40.6%	0.1%	0.3	0.3	0.3	1.6%	0.1%
Machinery and equipment	0.1	0.3	0.4	0.3	40.6%	0.1%	0.3	0.3	0.3	1.6%	0.1%
Software and other intangible assets	–	–	0.0	–	–	0.0%	–	–	–	–	–
Total	113.7	130.8	142.7	482.7	61.9%	100.0%	532.2	520.0	538.0	3.7%	100.0%
Proportion of total programme expenditure to vote expenditure	4.1%	4.8%	5.3%	16.5%	–	–	17.5%	16.5%	16.5%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	–	0.1	0.3	–	–	–	–	–	–	–	–
Households	–	–	0.1	–	–	–	–	–	–	–	–
Employee social benefits	–	0.1	0.2	–	–	–	–	–	–	–	–
Other transfers to households											
Current	–	–	0.0	0.0	–	–	–	–	–	-100.0%	–
Households	–	–	0.0	0.0	–	–	–	–	–	-100.0%	–
Employee social benefits	–	–	0.0	–	–	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	–	1.5	–	–	–	0.2%	–	–	–	–	–
Various institutions: Craft customised sector programme	–	1.5	–	–	–	0.2%	–	–	–	–	–
Public corporations and private enterprises											
Other transfers to public corporations											
Current	–	1.5	–	61.4	–	7.2%	–	–	–	-100.0%	–
Small Enterprise Finance Agency: Township Entrepreneurship Fund	–	1.5	–	–	–	0.2%	–	–	–	–	–
Small Enterprise Development and Finance Agency	–	–	–	61.4	–	7.1%	–	–	–	-100.0%	–
Other transfers to private enterprises											
Current	5.1	59.0	–	–	-100.0%	7.4%	63.5	66.0	67.8	–	12.4%
Various institutions: Cooperatives incentive scheme	–	59.0	–	–	–	6.8%	–	–	–	–	–
Various institutions: Cooperatives development support programme	5.1	–	–	–	-100.0%	0.6%	63.5	66.0	67.8	–	12.4%
Capital	73.3	–	30.0	158.8	29.4%	30.1%	178.6	185.6	190.7	6.3%	34.9%
Various Institutions: Business Infrastructure Support	73.3	–	30.0	158.8	29.4%	30.1%	178.6	185.6	190.7	6.3%	34.9%
Non-profit institutions											
Current	–	8.0	–	–	–	0.9%	–	–	–	–	–
Various institutions: Craft customised sector programme	–	8.0	–	–	–	0.9%	–	–	–	–	–

Table 36.12 Enterprise Development, Innovation and Entrepreneurship expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	65.0	109.3	63.6	305.3	67.5%	5.7%	291.8	298.5	310.6	0.6%	13.0%
Compensation of employees	26.8	41.0	49.2	71.8	38.9%	2.0%	55.7	56.7	58.1	-6.8%	2.5%
Goods and services of which:	38.2	68.3	14.4	233.5	82.8%	3.7%	236.0	241.8	252.5	2.6%	10.6%
Catering: Departmental activities	0.3	0.8	0.1	0.5	21.3%	0.0%	0.5	0.7	0.7	17.3%	0.0%
Communication	0.1	0.0	0.1	0.3	33.5%	0.0%	0.3	0.5	0.5	26.7%	0.0%
Consultants: Business and advisory services	2.0	3.1	2.0	2.3	4.8%	0.1%	10.1	4.3	4.5	24.8%	0.3%
Inventory: Other supplies	29.7	57.5	—	219.3	94.6%	3.2%	215.0	225.0	235.0	2.3%	9.8%
Travel and subsistence	5.4	5.6	6.5	5.5	—	0.2%	6.3	7.2	7.6	11.6%	0.3%
Venues and facilities	—	—	3.6	5.0	—	0.1%	3.5	3.7	3.7	-9.2%	0.2%
Transfers and subsidies	2 471.1	2 323.7	2 259.4	1 859.4	-9.0%	94.2%	1 911.5	2 026.5	2 082.3	3.8%	87.0%
Departmental agencies and accounts	915.8	1 402.9	1 317.2	1.4	-88.4%	38.4%	1.0	1.0	1.0	-11.4%	0.0%
Public corporations and private enterprises	1 546.6	920.7	932.7	1 848.7	6.1%	55.5%	1 909.5	2 024.5	2 080.3	4.0%	86.9%
Non-profit institutions	8.6	—	9.4	8.5	-0.6%	0.3%	1.0	1.0	1.0	-50.9%	0.0%
Households	0.1	0.1	0.1	0.7	94.0%	0.0%	—	—	—	-100.0%	—
Payments for capital assets	0.3	0.2	0.3	0.3	3.9%	0.0%	0.3	0.3	0.3	-2.1%	0.0%
Machinery and equipment	0.3	0.2	0.3	0.3	0.7%	0.0%	0.3	0.3	0.3	1.1%	0.0%
Software and other intangible assets	—	—	—	0.0	—	0.0%	—	—	—	-100.0%	—
Payments for financial assets	—	2.4	—	—	—	0.0%	—	—	—	—	—
Total	2 536.4	2 435.7	2 323.2	2 165.0	-5.1%	100.0%	2 203.6	2 325.3	2 393.2	3.4%	100.0%
Proportion of total programme expenditure to vote expenditure	90.8%	89.4%	87.0%	74.2%	—	—	72.6%	73.6%	73.5%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	—	0.1	0.1	0.7	—	—	—	—	—	-100.0%	—
Employee social benefits	—	0.1	0.1	0.7	—	—	—	—	—	-100.0%	—
Other transfers to households											
Current	0.1	—	—	0.0	-72.9%	—	—	—	—	-100.0%	—
Households	—	—	—	0.0	—	—	—	—	—	-100.0%	—
Employee social benefits	0.1	—	—	—	-100.0%	—	—	—	—	—	—
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	915.8	1 402.9	1 317.2	1.4	-88.4%	38.4%	1.0	1.0	1.0	-11.4%	0.0%
Various institutions: Craft customised sector programme	1.4	—	1.1	1.4	1.1%	—	1.0	1.0	1.0	-11.4%	0.0%
Small Enterprise Development Agency	738.8	1 226.2	1 131.4	—	-100.0%	32.7%	—	—	—	—	—
Small Enterprise Development Agency: Technology programme	159.4	160.5	167.7	—	-100.0%	5.2%	—	—	—	—	—
Small Enterprise Development Agency: Capacity-building programme	16.2	16.3	17.0	—	-100.0%	0.5%	—	—	—	—	—
Public corporations and private enterprises											
Other transfers to public corporations											
Current	1 546.6	920.7	932.7	1 848.7	6.1%	55.5%	1 909.5	2 024.5	2 080.3	4.0%	86.9%
Various institutions: Craft customised sector programme	1.3	2.5	1.7	2.5	23.9%	0.1%	10.9	11.4	11.7	68.0%	0.5%
Small Enterprise Development and Finance Agency	279.5	238.7	288.6	1 846.2	87.6%	28.0%	1 898.6	2 013.2	2 068.5	3.9%	86.4%
Small Enterprise Finance Agency: Blended finance	362.5	294.5	298.2	—	-100.0%	10.1%	—	—	—	—	—
Small Enterprise Finance Agency: Township and Rural Entrepreneurship Fund	903.3	385.0	344.2	—	-100.0%	17.3%	—	—	—	—	—
Non-profit institutions											
Current	8.6	—	9.4	8.5	-0.6%	0.3%	1.0	1.0	1.0	-50.9%	0.0%
Various institutions: Craft customised sector programme	8.6	—	9.4	8.5	-0.6%	0.3%	1.0	1.0	1.0	-50.9%	0.0%

Personnel information

Table 36.13 Enterprise Development, Innovation and Entrepreneurship personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment															Average growth rate (%)	Average Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate						2025/26 - 2028/29	2026/27 - 2028/29			
			2024/25			2025/26			2026/27			2027/28					2028/29		
Enterprise Development, Innovation and Entrepreneurship			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	125	62	68	49.2	0.7	100	71.8	0.7	85	55.7	0.7	82	56.7	0.7	80	58.1	0.7	-7.3%	100.0%
1 – 6	3	–	1	0.4	0.4	3	1.1	0.4	3	1.2	0.4	3	1.3	0.4	3	1.3	0.4	–	3.7%
7 – 10	91	55	40	22.0	0.6	62	36.0	0.6	62	37.8	0.6	62	39.9	0.6	62	42.1	0.7	–	75.6%
11 – 12	15	–	13	12.3	0.9	16	15.5	1.0	17	17.3	1.0	17	18.2	1.1	17	19.2	1.1	2.0%	20.8%
13 – 16	10	1	10	13.9	1.4	12	18.2	1.5	1)	(1.1)	0.8	2)	(2.9)	1.2	3)	(4.7)	1.4	-165.2%	-2.9%
Other	6	6	5	0.6	0.1	7	0.9	0.1	4	0.5	0.1	2	0.3	0.1	1	0.1	0.1	-47.7%	2.8%

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

2. Rand million.

Entity

Small Enterprise Development and Finance Agency

Selected performance indicators

Table 36.14 Small Enterprise Development and Finance Agency performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of informal small enterprises provided with formalisation support per year	Business support development	Increased employment and work opportunities	– ¹	– ¹	– ¹	10 000	11 000	12 000	13 000
Number of small enterprises supported with business development services per year	Business support development		– ¹	– ¹	– ¹	45 000	100 500	110 550	121 605
Number of small enterprises supported through the incubation programme per year	Business support development		– ¹	– ¹	2 000	2 200	2 400	2 600	2 800
Number of small enterprises graduating from the incubation programme per year	Business support development		– ¹	– ¹	– ¹	1	240	260	280
Number of small enterprises supported to access local and export markets per year	Business support development		– ¹	– ¹	– ¹	– ¹	3 380	3 400	3 500
Number of jobs facilitated by small enterprises supported with business development per year	Business support development		– ¹	– ¹	– ¹	– ¹	30 800	31 000	32 000
Number of jobs facilitated (created and sustained) by small enterprises supported financially per year	Lending and investment		– ¹	– ¹	198 233	189 000	252 000	264 600	277 830
Value of disbursements to small enterprises per year	Lending and investment		– ¹	– ¹	R1.9bn	R1.1bn	R1.8bn	R1.7bn	R1.7bn
Value of credit guarantees taken up by small enterprise borrowers per year	Lending and investment		– ¹	– ¹	R1.4bn	R1.4bn	R1.5bn	R1.7bn	R1.9bn
Number of small enterprises funded by portfolio financial institutions at the back of the credit guarantee per year	Lending and investment		– ¹	– ¹	1 064	1 170	1 287	1 416	1 558

1. No historical data available.

Entity overview

The Small Enterprise Development and Finance Agency was established on in 2024/25 to support the growth of SMMEs in South Africa through a unified development finance approach. It is the result of the merger between the Small Enterprise Development Agency, the Small Enterprise Finance Agency and the Cooperative Banks Development Agency.

Over the medium term, the agency will provide comprehensive financial support to a targeted 108 170 SMMEs and non-financial support to a targeted 332 655 SMMEs, enabling their progression from start-ups to scalable, growth-ready businesses that drive job creation and economic development. The agency's expenditure is projected to decrease from R2.9 billion in 2025/26 to R2.7 billion in 2028/29, at an average annual rate of 2.5 per cent, as a result of the reprioritisation of funds to the department for initiatives such as the small business exporters development scheme, the informal micro enterprise development programme and the Office of the Small Enterprise Ombud Service. An estimated R5.4 billion will fund the business development services and lending and investment programmes, supporting a targeted 596 806 SMMEs. Spending on goods and services, mainly for operating payments, property payments, operating leases and computer services, is set to account for 49.7 per cent (R4 billion) of total expenditure, while compensation of employees accounts for a projected 40.7 per cent (R3.2 billion).

Transfers from the department account for an estimated 73.6 per cent (R6 billion) of total revenue over the period ahead, with the remainder set to be generated from investment income, fees and interest earned from loan programmes, and rental income from properties. Revenue is expected to decrease from R2.9 billion in 2025/26 to R2.8 billion in 2028/29, at an average annual rate of 1.2 per cent, in line with departmental transfers and reprioritisations away from some programmes.

Programmes/Objectives/Activities

Table 36.15 Small Enterprise Development Finance Agency expenditure trends and estimates by programme/objective/activity

					Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate							
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	–	–	259.8	529.0	–	20.4%	611.0	633.9	652.2	7.2%	23.8%
Business Suppoprt	–	–	295.3	1 131.7	–	37.0%	876.8	991.1	943.6	-5.9%	35.3%
Development (BDS)											
Eco System & Stakeholder manangement	–	–	25.7	96.6	–	3.2%	100.6	103.9	107.4	3.6%	3.9%
Lending and Investment	–	–	234.2	1 056.6	–	33.4%	891.7	861.9	826.4	-7.9%	32.4%
Capital Management	–	–	127.0	105.8	–	6.0%	86.9	110.0	172.4	17.7%	4.6%
Total	–	–	941.9	2 919.6	–	100.0%	2 566.9	2 700.7	2 702.1	-2.5%	100.0%

Statements of financial performance, cash flow and financial position

Table 36.16 Small Enterprise Development Finance Agency statements of financial performance, cash flow and financial position

Statement of financial performance											
				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	–	–	385.8	914.6	–	29.6%	688.9	711.4	745.8	-6.6%	26.4%
Sale of goods and services other than capital assets	–	–	98.8	216.4	–	7.2%	293.6	363.9	418.7	24.6%	13.2%
Other sales	–	–	13.9	–	–	0.3%	109.2	115.2	115.2	–	4.2%
Other non-tax revenue	–	–	287.0	698.3	–	22.4%	395.3	347.4	327.0	-22.3%	13.2%
Transfers received	–	–	1 089.6	2 006.1	–	70.4%	1 898.6	2 013.2	2 068.5	1.0%	73.6%
Total revenue	–	–	1 475.3	2 920.7	–	100.0%	2 587.5	2 724.5	2 814.3	-1.2%	100.0%
Expenses											
Current expenses	–	–	693.4	2 695.9	–	87.8%	2 366.3	2 524.2	2 474.3	-2.8%	92.4%
Compensation of employees	–	–	372.5	939.8	–	34.0%	1 016.9	1 079.3	1 144.9	6.8%	40.7%
Goods and services	–	–	298.5	1 702.7	–	51.8%	1 301.2	1 390.2	1 273.1	-9.2%	49.7%
Depreciation	–	–	17.5	44.3	–	1.6%	38.7	46.1	48.7	3.2%	1.7%
Interest, dividends and rent on land	–	–	4.9	9.1	–	0.4%	9.4	8.6	7.6	-5.8%	0.3%
Transfers and subsidies	–	–	248.5	223.7	–	12.2%	200.6	176.5	227.7	0.6%	7.6%
Total expenses	–	–	941.9	2 919.6	–	100.0%	2 566.9	2 700.7	2 702.1	-2.5%	100.0%
Surplus/(Deficit)	–	–	533.4	1.0	–	–	20.6	23.8	112.3	382.5%	–

Table 36.16 Small Enterprise Development Finance Agency statements of financial performance, cash flow and financial position (continued)

Cash flow statement					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Cash flow from operating activities	–	–	(59.0)	38.0	–	100.0%	438.4	543.6	606.2	151.6%	100.0%
Receipts											
Non-tax receipts	–	–	144.5	551.6	–	17.5%	451.0	518.7	596.0	2.6%	18.8%
Sales of goods and services other than capital assets	–	–	84.8	215.4	–	7.6%	168.4	234.8	288.9	10.3%	8.3%
Other sales	–	–	81.5	185.5	–	6.7%	168.4	234.8	288.9	15.9%	8.3%
Other tax receipts	–	–	59.7	336.2	–	10.0%	282.5	283.9	307.1	-3.0%	10.5%
Transfers received	–	–	672.9	1 913.6	–	65.2%	1 898.6	2 013.2	2 068.5	2.6%	71.7%
Financial transactions in assets and liabilities	–	–	329.4	356.0	–	17.3%	270.3	234.8	288.9	-6.7%	9.5%
Total receipts	–	–	1 146.8	2 821.2	–	100.0%	2 619.9	2 766.6	2 953.5	1.5%	100.0%
Payment											
Current payments	–	–	1 116.6	2 783.2	–	97.8%	2 181.5	2 223.1	2 347.2	-5.5%	100.0%
Compensation of employees	–	–	372.5	939.8	–	32.9%	1 016.9	1 079.3	1 144.9	6.8%	48.0%
Goods and services	–	–	739.2	1 843.3	–	64.7%	1 155.1	1 135.2	1 194.7	-13.5%	51.6%
Interest and rent on land	–	–	4.9	–	–	0.1%	9.4	8.6	7.6	–	0.4%
Transfers and subsidies	–	–	89.2	–	–	2.2%	–	–	–	–	–
Total payments	–	–	1 205.8	2 783.2	–	100.0%	2 181.5	2 223.1	2 347.2	-5.5%	100.0%
Net cash flow from advancing activities (financial institutions only)	–	–	(9.2)	(1 215.1)	–	100.0%	(992.1)	(947.3)	(758.2)	-14.5%	100.0%
Disbursements and other payments	–	–	(759.0)	(2 409.2)	–	258.8%	(2 379.3)	(1 947.7)	(1 874.0)	-8.0%	229.9%
Repayments and other receipts	–	–	749.8	1 194.1	–	-158.8%	1 387.2	1 000.4	1 115.9	-2.2%	-129.9%
Net cash flow from investing activities	–	–	229.1	278.5	–	100.0%	161.9	181.0	229.3	-6.3%	100.0%
Acquisition of property, plant, equipment and intangible assets	–	–	(6.9)	(31.0)	–	-7.5%	(33.6)	(37.1)	(26.6)	-5.0%	-17.0%
Investment property	–	–	–	(11.0)	–	-2.2%	(10.5)	(10.9)	(9.9)	-3.6%	-5.5%
Acquisition of software and other intangible assets	–	–	(1.1)	(5.0)	–	-1.2%	(37.0)	(19.5)	(8.5)	19.3%	-11.4%
Proceeds from the sale of property, plant, equipment and intangible assets	–	–	0.3	2.0	–	0.5%	–	–	–	-100.0%	–
Other flows from investing activities	–	–	236.9	323.5	–	110.4%	243.0	248.6	274.2	-5.4%	133.8%
Net cash flow from financing activities	–	–	(38.7)	(31.7)	–	100.0%	(30.8)	(31.9)	(33.1)	1.4%	100.0%
Borrowing activities	–	–	(7.5)	(15.9)	–	33.2%	(15.0)	(15.0)	(15.0)	-1.9%	46.9%
Repayment of finance leases	–	–	(31.2)	(15.8)	–	66.8%	(15.8)	(16.9)	(18.1)	4.6%	53.1%
Net increase/(decrease) in cash and cash equivalents	–	–	122.2	(930.3)	–	100.0%	(422.6)	(254.6)	44.2	-136.2%	100.0%
Statement of financial position											
Carrying value of assets of which:	–	–	304.1	332.5	–	3.9%	392.0	391.0	410.2	7.3%	4.2%
Acquisition of assets	–	–	(6.9)	(31.0)	–	100.0%	(33.6)	(37.1)	(26.6)	-5.0%	100.0%
Investments	–	–	1 073.3	1 072.8	–	13.0%	1 150.3	1 182.3	1 215.9	4.3%	12.4%
Inventory	–	–	–	0.3	–	–	0.4	0.4	0.4	11.1%	–
Loans	–	–	1 253.5	1 914.8	–	19.2%	2 109.5	2 597.5	2 905.9	14.9%	26.6%
Receivables and prepayments	–	–	340.1	436.9	–	4.7%	528.6	586.9	651.1	14.2%	6.2%
Cash and cash equivalents	–	–	6 024.8	3 739.8	–	59.2%	4 281.7	4 708.1	5 409.5	13.1%	50.4%
Taxation	–	–	6.2	0.0	–	–	46.2	23.9	–	-100.0%	0.2%
Total assets	–	–	9 002.0	7 497.1	–	100.0%	8 508.6	9 490.2	10 593.0	12.2%	100.0%
Accumulated surplus/(deficit)	–	–	(1 144.1)	1 854.0	–	4.3%	(979.7)	(971.9)	(895.1)	-178.4%	-10.0%
Capital and reserves	–	–	4 246.3	1 081.5	–	32.3%	4 373.2	4 373.2	4 373.2	59.3%	45.9%
Borrowings	–	–	74.2	68.3	–	0.9%	61.8	54.3	45.7	-12.5%	0.6%
Finance lease	–	–	105.9	9.7	–	0.7%	11.1	11.5	11.9	7.2%	0.1%
Deferred income	–	–	4 526.3	3 801.2	–	50.5%	4 235.5	5 321.2	6 343.8	18.6%	55.6%
Trade and other payables	–	–	346.7	253.0	–	3.6%	157.8	180.8	183.7	-10.1%	1.8%
Taxation	–	–	13.2	5.8	–	0.1%	–	–	56.8	114.0%	0.2%
Provisions	–	–	109.4	183.4	–	1.8%	217.5	192.7	166.6	-3.2%	2.0%
Managed funds	–	–	724.1	–	–	4.4%	201.3	103.4	81.4	–	1.4%
Derivatives financial instruments	–	–	–	240.3	–	1.5%	230.0	225.0	225.0	-2.2%	2.4%
Total equity and liabilities	–	–	9 002.0	7 497.1	–	100.0%	8 508.6	9 490.2	10 593.0	12.2%	100.0%

Personnel information

Table 36.17 Small Enterprise Development Finance Agency personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment													Average growth rate of personnel posts (%)	Average: salary level/ Total (%)		
Number of funded posts	Number of approved posts on establishment	Actual	Revised estimate			Medium-term expenditure estimate													
		2024/25			2025/26			2026/27			2027/28		2028/29					2025/26 - 2028/29	2026/27 - 2028/29
Small Enterprise Development Finance Agency			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	1 464	1 464	1 083	372.5	0.3	1 416	939.8	0.7	1 422	1 016.9	0.7	1 428	1 079.3	0.8	1 434	1 144.9	0.8	0.4%	100.0%
1 – 6	600	600	322	59.1	0.2	579	142.9	0.2	588	164.0	0.3	594	174.3	0.3	600	183.6	0.3	1.2%	41.6%
7 – 10	662	662	596	214.7	0.4	646	570.8	0.9	641	602.6	0.9	641	639.1	1.0	641	678.7	1.1	-0.3%	44.9%
11 – 12	136	136	92	44.2	0.5	125	118.4	0.9	115	128.0	1.1	115	135.8	1.2	115	144.3	1.3	-2.7%	8.1%
13 – 16	66	66	73	54.5	0.7	66	107.8	1.6	78	122.3	1.6	78	130.0	1.7	78	138.2	1.8	5.7%	5.5%

1. Rand million.

Sport, Arts and Culture

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	531.2	9.6	15.0	555.8	560.9	576.8
Recreation Development and Sport Promotion	269.8	983.2	87.6	1 340.6	1 393.1	1 438.7
Arts and Culture Promotion and Development	294.5	1 514.7	–	1 809.2	1 472.1	1 516.9
Heritage Promotion and Preservation	129.6	2 782.0	–	2 911.7	3 034.9	3 131.2
Total expenditure estimates	1 225.1	5 289.5	102.7	6 617.3	6 460.9	6 663.5
Executive authority	Minister of Sport, Arts and Culture					
Accounting officer	Director-General of Sport, Arts and Culture					
Website	www.dsac.gov.za					

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

Vote purpose

Provide an enabling environment for the sport, arts and culture sector by developing, transforming, preserving, protecting and promoting sport, arts and culture at all levels of participation to foster an active, winning, creative and socially cohesive nation.

Mandate

The Department of Sport, Arts and Culture is mandated to: provide leadership to the sport, recreation, arts, culture and heritage sectors to accelerate their transformation; provide enabling policies, regulations and legislative and institutional frameworks for the sectors; promote participation in sport, recreation, arts, culture and heritage; promote social cohesion and nation building through social transformation and social interaction; preserve, develop, protect and promote the cultural, heritage and linguistic diversity of South Africa; oversee the development and management of sport, recreation, arts, culture and heritage in South Africa in consultation with provinces; support the scouting, identification and development of talented athletes and creatives by providing them with opportunities to excel; support top athletes and creatives to achieve success at the continental and international levels; promote access to information in all official languages; and promote the enhancement of key structures and systems. The department derives its mandate from the:

- Heraldry Act (1962)
- Culture Promotion Act (1983)
- Pan South African Language Board Act (1995)
- National Archives and Records Service of South Africa Act (1996)
- Legal Deposit Act (1997)
- National Arts Council Act (1997)
- National Film and Video Foundation Act (1997)
- Cultural Institutions Act (1998)
- National Library of South Africa Act (1998)
- National Sport and Recreation Act (1998)
- South African Geographical Names Council Act (1998)
- South African Library for the Blind Act (1998)
- National Heritage Council Act (1999)
- National Heritage Resources Act (1999)
- Cultural Laws Second Amendment Act (2001)

- National Council for Library and Information Services Act (2001)
- South African Boxing Act (2001)
- Safety at Sports and Recreational Events Act (2010)
- Use of Official Languages Act (2012)
- South African Language Practitioners' Council Act (2014)
- South African Institute for Drug-Free Sport Amendment Act (2024).

Other sector-specific prescripts governing the department include the:

- 2011 White Paper on Sport and Recreation, supported by the 2012 national sport and recreation plan
- revised 2017 White Paper on Arts, Culture and Heritage (endorsed in 2020), supported by the 2022 cultural and creative industries masterplan.

Selected performance indicators

Table 37.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of hubs, clubs or schools provided with equipment and/or attire to enable participation in sport and/or recreation per year	Recreation Development and Sport Promotion	Social cohesion and nation building	4 165	4 421	4 923	3 500	3 500	3 500	3 500
Percentage of compliant sport and recreation bodies supported per year	Recreation Development and Sport Promotion		— ¹	— ¹	— ¹	100%	100%	100%	100%
Number of multiyear human language technology projects supported per year	Arts and Culture Promotion and Development		8	8	8	4	4	4	4
Number of university students supported to study languages per year	Arts and Culture Promotion and Development		250	312	187	140	140	140	140
Number of projects supported to enable local and international market access per year	Arts and Culture Promotion and Development		15	15	15	34	34	34	34
Number of libraries financially supported per year	Heritage Promotion and Preservation		31	35	23	22	18	14	— ²
Number of heritage bursaries awarded to students per year	Heritage Promotion and Preservation		45	45	49	25	45	45	45

1. No historical data available.

2. The community library services conditional grant will be phased into the provincial equitable share.

Expenditure overview

The department's primary objective is to develop, transform, preserve, protect and promote sport, arts and culture across all levels of participation, contributing to an active, creative, high-performing, socially cohesive and united nation. Over the MTEF period, the department will focus on expanding the economic contribution of the sport, recreation, arts, culture and heritage sectors; building social cohesion and a shared national identity; strengthening transformation, professionalism and governance; improving access to infrastructure; and developing participation in sport and recreation to enhance wellbeing.

To give effect to these priorities, the department is allocated R19.7 billion over the MTEF period, with transfers and subsidies to its entities accounting for an estimated 34.8 per cent (R6.9 billion) of total expenditure. This includes Cabinet approved additional allocations of R400 million in 2026/27 for the creative industries stimulus, which is part of the presidential employment stimulus programme and R9.4 million in 2026/27 for the early retirement and voluntary exit programmes. As inflation is expected to be lower than previously projected in the consumer price index, Cabinet has approved reductions to the department's baseline including the community library services and mass participation and sport development grants amounting to R228.7 million over the medium term (R27 million in 2026/27, R55.9 million in 2027/28 and R145.8 million in 2028/29).

Unlocking economic impact and job creation

The *Mzansi Golden Economy* subprogramme in the *Arts and Culture Promotion and Development* programme drives economic growth by exposing creative products to markets and audiences. Accordingly, the subprogramme is allocated R886.7 million over the MTEF period to create a targeted 33 000 job opportunities in the cultural and creative industries sectors through targeted workstreams and development programmes and

R400 million in 2026/27 for the presidential creative industries stimulus programme leading to an estimated 27 000 job opportunities. Allocations amounting to R96 million over the medium term in the subprogramme are expected to provide 9 provincial community arts development programmes with technical and financial assistance for diverse arts initiatives delivered through provincial agencies. The 21.1 per cent average annual decrease in the subprogramme's expenditure over the medium is due to the allocation in 2025/26 for the creative industries stimulus, which was part of the presidential employment stimulus programme.

In its efforts to expand local and international market access and create jobs, the department will implement 30 cultural and creative industry projects over the medium term. These will focus on market exposure, touring ventures, awards and partnerships that strengthen local content, cultural capital, social cohesion and nation building. An amount of R201 million is allocated for these projects within the *Cultural and Creative Industries Development* subprogramme in the allocation *Arts and Culture Promotion and Development* programme. The subprogramme is allocated a total of R492 million over the medium term, of which R23 million is earmarked specifically for 4 programmes aimed at promoting the inclusion, skills development and transformation of young people.

In 2026/27, R100 million is allocated in the *Winning Nation* subprogramme in the *Recreation Development and Sport Promotion* programme for the licence fees to host the LIV Golf South Africa tournament in March 2026. However, the amount will only be used if the fees cannot be paid through sponsorships. As such, no provisions have been made for the tournament in 2027/28 and 2028/29.

Promoting social cohesion and national identity

To implement initiatives that promote dialogue across social divides and commemorate national heritage, including 15 community conversations and 6 national days, the *Social Cohesion and Nation Building* subprogramme in the *Arts and Culture Promotion and Development* programme is allocated R156.8 million over the MTEF period. In alignment with the national strategic plan on gender-based violence and femicide, R30 million of the subprogramme's budget is set aside in 2026/27 to support mentorship-based initiatives for young people, for example, values-based development experiences designed to shape boys into positive change agents in their communities.

Through the *Heritage Promotion* subprogramme in the *Heritage Promotion and Preservation* programme, the department plans to implement 90 public awareness initiatives to raise awareness of national symbols and distribute 1 050 flags to educational institutions and other beneficiaries at a projected cost of R9 million over the medium term.

Driving transformation and professional capability

The department advances transformation and professional capability through training, bursaries and skills development initiatives. Over the medium term, R42.4 million is allocated to support 12 human language technology projects and R17.2 million is allocated to support 420 university students studying languages. These funds are made available through the *National Language Services* subprogramme in the *Arts and Culture Promotion and Development* programme. The department also aims to award 135 heritage bursaries over the next 3 years at an estimated cost of R17 million in the *Heritage Promotion* subprogramme in the *Heritage Promotion and Preservation* programme.

To encourage the development of elite athletes, the department's *Winning Nation* subprogramme in the *Recreation Development and Sport Promotion* programme plans to support 9 athlete development programmes through provincial academies. For this purpose, R80.9 million is allocated to the subprogramme over the medium term to fund the *mass participation and sport development grant*. An estimated 60 sport and recreation bodies are set to receive R367.3 million over the medium term from this subprogramme to implement programmes, provide training and participate in competitions, as well as for administrative functions.

Expanding access to infrastructure

To complete the Bombed Clinic at Winnie Madikizela-Mandela House in Free State and develop the Sarah Baartman Centre of Remembrance in Eastern Cape, R5.6 million over the medium term is allocated in the

Infrastructure Support subprogramme in the *Recreation Development and Sport Promotion* programme. To support the construction of 18 new or modular libraries to instil a culture of reading and learning, R178.7 million is allocated in 2026/27 in the *Public Library Services* subprogramme in the *Heritage Promotion and Preservation* programme, funded through the *community library services grant*, for completion in 2027/28. The grant is expected to be phased into the provincial equitable share from 2028/29.

Developing participation in sport and recreation

The department encourages lifelong participation in sport and recreation to enhance the wellbeing of South Africans. It will give effect to this over the medium term by supporting 600 sport and recreation programmes in communities at a cost of R48.7 million through the *mass participation and sport development grant*. This spending is within the *Active Nation* subprogramme in the *Recreation Development and Sport Promotion* programme. Over the medium term, the department also plans to support 624 school sport programmes at district and/or local level at a projected cost of R189 million, enable 15 000 learners to compete in the national school sport championship at a projected cost of R220 million, and provide equipment and/or attire to 10 500 hubs, clubs or schools at a projected cost of R248 million.

Expenditure trends and estimates

Table 37.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Recreation Development and Sport Promotion											
3. Arts and Culture Promotion and Development											
4. Heritage Promotion and Preservation											
Programme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome										
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	533.9	473.3	530.8	516.7	-1.1%	8.3%	555.8	560.9	576.8	3.7%	8.6%
Programme 2	1 337.3	1 177.6	1 178.7	1 267.2	-1.8%	20.1%	1 340.6	1 393.1	1 438.7	4.3%	21.1%
Programme 3	1 743.1	1 838.7	1 659.8	1 725.3	-0.3%	28.2%	1 809.2	1 472.1	1 516.9	-4.2%	24.3%
Programme 4	2 622.4	2 575.8	2 703.4	2 800.8	2.2%	43.4%	2 911.7	3 034.9	3 131.2	3.8%	46.0%
Subtotal	6 236.7	6 065.4	6 072.7	6 309.9	0.4%	100.0%	6 617.3	6 460.9	6 663.5	1.8%	100.0%
Total	6 236.7	6 065.4	6 072.7	6 309.9	0.4%	100.0%	6 617.3	6 460.9	6 663.5	1.8%	100.0%
Change to 2025				–			382.4	(55.9)	(145.8)		
Budget estimate											
Economic classification											
Current payments	1 045.3	994.3	1 051.6	1 063.8	0.6%	16.8%	1 225.1	1 190.2	1 221.5	4.7%	18.4%
Compensation of employees	353.4	375.7	397.1	434.4	7.1%	6.3%	454.6	475.1	489.7	4.1%	7.2%
Goods and services ¹	691.9	618.6	654.5	629.4	-3.1%	10.5%	770.5	715.1	731.7	5.2%	11.2%
of which:											
Administrative fees	0.8	0.8	0.5	4.5	77.5%	0.0%	104.6	4.8	5.0	3.2%	0.6%
Consultants: Business and advisory services	42.9	33.2	56.3	41.1	-1.4%	0.7%	54.2	53.7	47.4	4.9%	0.8%
Contractors	198.9	164.2	140.0	131.0	-13.0%	2.6%	152.5	164.5	168.6	8.8%	2.5%
Operating leases	194.9	138.4	175.7	164.3	-5.5%	2.7%	177.1	181.4	184.4	3.9%	2.8%
Property payments	33.2	29.7	38.9	39.0	5.5%	0.6%	36.2	45.0	48.3	7.4%	0.7%
Travel and subsistence	81.8	100.9	85.8	72.5	-4.0%	1.4%	83.9	91.3	97.1	10.2%	1.4%
Transfers and subsidies ¹	5 105.9	4 988.7	4 892.3	5 106.2	0.0%	81.4%	5 289.5	5 179.0	5 364.3	1.7%	80.2%
Provinces and municipalities	2 176.1	2 063.8	2 230.4	2 276.2	1.5%	35.4%	2 371.2	2 468.7	2 547.3	3.8%	37.4%
Departmental agencies and accounts	2 358.3	2 344.1	2 203.8	2 356.2	0.0%	37.5%	2 330.6	2 222.4	2 317.2	-0.6%	34.8%
Higher education institutions	9.4	7.4	6.4	9.3	-0.5%	0.1%	10.3	9.6	9.9	2.2%	0.2%
Foreign governments and international organisations	10.5	8.7	6.4	13.2	8.2%	0.2%	7.3	7.5	7.8	-16.3%	0.1%
Public corporations and private enterprises	87.5	133.0	111.5	96.6	3.4%	1.7%	109.9	115.2	118.6	7.1%	1.7%
Non-profit institutions	426.9	401.9	289.5	323.1	-8.9%	5.8%	427.0	330.6	337.5	1.5%	5.5%
Households	37.3	29.8	44.4	31.7	-5.3%	0.6%	33.3	25.1	26.0	-6.4%	0.4%
Payments for capital assets	84.2	82.4	128.2	140.0	18.5%	1.8%	102.7	91.6	77.8	-17.8%	1.4%
Buildings and other fixed structures	11.5	2.1	–	64.8	77.9%	0.3%	36.0	37.0	36.5	-17.4%	0.6%
Machinery and equipment	14.8	16.1	8.0	8.6	-16.5%	0.2%	15.0	9.4	9.9	4.5%	0.2%
Heritage assets	57.8	64.2	120.2	66.6	4.8%	1.3%	51.6	45.2	31.4	-22.1%	0.6%
Payments for financial assets	1.3	0.0	0.5	–	-100.0%	0.0%	–	–	–	0.0%	0.0%
Total	6 236.7	6 065.4	6 072.7	6 309.9	0.4%	100.0%	6 617.3	6 460.9	6 663.5	1.8%	100.0%

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

Transfers and subsidies expenditure trends and estimates

Table 37.3 Vote transfers and subsidies trends and estimates

	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R thousand											
Households											
Social benefits											
Current	2 034	2 376	3 683	–	-100.0%	–	9 443	–	–	–	0.1%
Employee social benefits	2 034	2 376	3 683	–	-100.0%	–	–	–	–	–	–
Early retirement and voluntary exit programmes	–	–	–	–	–	–	9 443	–	–	–	0.1%
Other transfers to households											
Current	35 293	27 430	40 680	31 664	-3.6%	0.7%	23 884	25 075	25 988	-6.4%	0.5%
Employee social benefits	–	616	3 761	–	–	–	–	–	–	–	–
Bursaries for non-employees	7 262	4 921	9 508	5 892	-6.7%	0.1%	6 109	6 353	6 551	3.6%	0.1%
Various institutions: Mzansi golden economy (touring ventures)	–	1 896	–	–	–	–	–	–	–	–	–
Arts and culture industries: Local market development and promotion	13 156	9 652	16 969	14 974	4.4%	0.3%	6 782	7 290	7 650	-20.1%	0.1%
Language development projects	6 583	6 608	5 596	5 537	-5.6%	0.1%	5 519	5 740	5 918	2.2%	0.1%
Heritage projects	3 993	3 737	4 846	5 261	9.6%	0.1%	5 474	5 692	5 869	3.7%	0.1%
Various institutions: Mzansi golden economy (cultural and creative projects)	4 299	–	–	–	-100.0%	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	2 156 293	2 225 945	2 142 673	2 220 742	1.0%	43.5%	2 330 607	2 009 963	2 073 293	-2.3%	40.5%
Culture, Arts, Tourism, Hospitality and Sport Sector Education and Training Authority	104	104	–	114	3.1%	–	118	123	127	3.7%	0.0%
Artscape	67 478	67 738	67 887	70 918	1.7%	1.4%	73 801	76 746	79 132	3.7%	1.5%
The South African State Theatre	62 752	73 154	76 939	80 133	8.5%	1.5%	83 371	86 699	89 393	3.7%	1.6%
The Playhouse Company	55 193	55 405	53 542	54 893	-0.2%	1.1%	57 121	59 400	61 246	3.7%	1.1%
Performing Arts Centre of the Free State	50 024	50 216	50 280	52 523	1.6%	1.0%	54 663	56 845	58 612	3.7%	1.1%
Market Theatre Foundation	52 561	51 964	52 840	55 198	1.6%	1.1%	57 445	59 737	61 594	3.7%	1.1%
National Arts Council of South Africa	303 015	313 487	258 904	243 567	-7.0%	5.6%	297 212	136 656	140 903	-16.7%	3.6%
National Film and Video Foundation	301 510	331 983	310 510	383 707	8.4%	6.6%	338 047	166 329	171 499	-23.5%	4.3%
Ditsong Museums of South Africa: Pretoria	101 109	109 976	114 831	119 660	5.8%	2.2%	124 346	129 308	133 327	3.7%	2.4%
National Museum: Bloemfontein	63 139	63 331	63 909	66 782	1.9%	1.3%	69 519	72 293	74 540	3.7%	1.4%
Amazwi South African Museum of Literature: Makhanda	14 956	16 164	15 476	16 202	2.7%	0.3%	16 909	17 584	18 131	3.8%	0.3%
Robben Island Museum: Cape Town	89 261	92 458	88 970	100 024	3.9%	1.8%	96 799	100 662	103 790	1.2%	1.9%
Freedom Park: Pretoria	104 522	105 341	110 973	112 826	2.6%	2.2%	114 075	118 593	122 183	2.7%	2.2%
Nelson Mandela Museum: Mthatha	34 109	33 194	35 130	36 705	2.5%	0.7%	38 189	39 713	40 947	3.7%	0.8%
KwaZulu-Natal Museum: Pietermaritzburg	41 704	42 379	42 925	44 657	2.3%	0.9%	46 461	48 315	49 817	3.7%	0.9%
uMsunduzi Museum: Pietermaritzburg	23 409	24 100	23 801	24 955	2.2%	0.5%	25 998	27 036	27 876	3.8%	0.5%
William Humphreys Art Gallery: Kimberley	12 121	12 454	11 931	12 464	0.9%	0.2%	13 007	13 526	13 947	3.8%	0.3%
War Museum of the Boer Republics: Bloemfontein	17 809	18 040	18 026	18 138	0.6%	0.4%	18 907	19 661	20 272	3.8%	0.4%
South African Heritage Resources Agency	67 839	62 207	68 334	72 032	2.0%	1.3%	74 953	77 940	80 362	3.7%	1.5%
National Library of South Africa	123 045	127 953	128 820	132 999	2.6%	2.6%	137 898	142 600	147 357	3.5%	2.7%
South African Library for the Blind	26 428	25 800	32 123	37 141	12.0%	0.6%	39 220	39 786	41 254	3.6%	0.8%
South African Institute for Drug-Free Sport	29 171	31 281	29 775	31 009	2.1%	0.6%	32 274	33 562	34 606	3.7%	0.6%
Boxing South Africa	19 668	24 463	19 971	20 731	1.8%	0.4%	21 523	22 382	23 077	3.6%	0.4%
Mandela Bay Theatre Complex	20 000	23 000	33 000	34 480	19.9%	0.5%	35 876	37 308	38 467	3.7%	0.7%

Table 37.3 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 (%)
R thousand	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Pan South African Language Board	127 846	119 716	127 399	131 714	1.0%	2.5%	139 212	144 768	149 267	4.3%	2.7%
Mzansi golden economy: Art bank resources	6 000	6 000	3 000	3 000	-20.6%	0.1%	2 000	1 955	2 043	-12.0%	0.0%
Various institutions: Mzansi golden economy (artists in schools)	2 535	2 416	2 030	—	-100.0%	—	—	—	—	—	—
Various institutions: Mzansi golden economy (community arts development)	15 734	16 012	11 839	6 250	-26.5%	0.2%	9 850	9 701	10 137	17.5%	0.2%
Performing arts institutions: Mzansi golden economy (incubators entrepreneur and local content development)	9 150	10 350	9 150	10 500	4.7%	0.2%	—	3	2	-94.2%	0.0%
National Museum: Art bank	16 703	14 985	—	—	-100.0%	0.2%	—	—	—	—	—
National Youth Development Agency	10 426	11 340	13 608	14 286	11.1%	0.2%	14 809	15 417	16 109	4.1%	0.3%
National Museum Bloemfontein (Oliewenhuis Art Museum)	—	—	23 300	—	—	0.1%	26 000	—	—	—	0.2%
National Heritage Council of South Africa	138 602	129 021	99 217	77 533	-17.6%	2.2%	107 683	83 903	86 510	3.7%	1.8%
Iziko Museums of South Africa	99 994	103 383	102 114	109 955	3.2%	2.1%	110 607	115 021	118 596	2.6%	2.2%
Luthuli Museum: Stanger	17 687	17 689	17 814	18 601	1.7%	0.4%	19 369	20 142	20 768	3.7%	0.4%
Die Afrikaanse Taalmuseum en -monument: Paarl	11 939	12 199	12 123	12 810	2.4%	0.2%	13 345	13 878	14 309	3.8%	0.3%
Various institutions: Mzansi golden economy (cultural and creative projects)	18 750	26 642	12 182	14 235	-8.8%	0.4%	20 000	22 371	23 093	17.5%	0.4%
Capital	201 975	118 151	61 091	135 408	-12.5%	2.6%	—	212 400	243 900	21.7%	2.9%
Artscape	10 385	5 220	2 184	7 687	-9.5%	0.1%	—	8 300	2 000	-36.2%	0.1%
The South African State Theatre	15 378	6 612	—	6 855	-23.6%	0.1%	—	7 500	3 000	-24.1%	0.1%
The Playhouse Company	—	—	7 600	9 973	—	0.1%	—	14 300	3 000	-33.0%	0.1%
Performing Arts Centre of the Free State	—	2 026	8 859	9 270	—	0.1%	—	10 000	6 000	-13.5%	0.1%
Market Theatre Foundation	—	4 742	6 375	8 789	—	0.1%	—	5 000	3 000	-30.1%	0.1%
National Arts Council of South Africa	1 220	—	3 539	1 087	-3.8%	—	—	1 000	1 200	3.4%	0.0%
National Film and Video Foundation	—	—	—	—	—	—	—	10 000	—	—	0.1%
Ditsong Museums of South Africa: Pretoria	9 041	—	—	4 316	-21.8%	0.1%	—	14 000	10 000	32.3%	0.2%
National Museum: Bloemfontein	6 612	—	—	864	-49.3%	—	—	5 000	1 500	20.2%	0.0%
Amazwi South African Museum of Literature: Makhandla	—	3 063	3 000	5 175	—	0.1%	—	2 500	2 700	-19.5%	0.0%
Robben Island Museum: Cape Town	9 544	—	—	—	-100.0%	—	—	6 500	—	—	0.0%
Freedom Park: Pretoria	26 042	—	—	2 567	-53.8%	0.1%	—	12 500	3 000	5.3%	0.1%
Iziko Museums: Cape Town	7 554	24 620	6 645	7 628	0.3%	0.2%	—	10 000	5 000	-13.1%	0.1%
Nelson Mandela Museum: Mthatha	—	12 852	—	6 268	—	0.1%	—	1 000	1 000	-45.8%	0.0%
KwaZulu-Natal Museum: Pietermaritzburg	48 418	3 927	825	865	-73.9%	0.3%	—	1 000	182 000	494.8%	1.2%
uMsunduzi Museum: Pietermaritzburg	2 094	3 513	190	6 468	45.6%	0.1%	—	3 000	1 200	-43.0%	0.0%
William Humphreys Art Gallery: Kimberley	—	—	—	—	—	—	—	3 500	3 500	—	0.0%
War Museum of the Boer Republics: Bloemfontein	2 517	10 714	1 500	838	-30.7%	0.1%	—	1 000	1 000	6.1%	0.0%
South African Heritage Resources Agency	23 208	11 511	11 125	3 730	-45.6%	0.2%	—	37 000	—	-100.0%	0.2%
National Library of South Africa	—	—	—	—	—	—	—	16 200	2 000	—	0.1%
South African Library for the Blind	14 127	18 088	5 371	1 398	-53.7%	0.2%	—	—	2 000	12.7%	0.0%
National Heritage Council of South Africa (resistance and liberation heritage route)	6 835	7 280	—	23 124	50.1%	0.2%	—	25 000	—	-100.0%	0.2%
Upgrading of community arts centres	—	—	32	5 999	—	—	—	—	—	-100.0%	—
Mandela Bay Theatre Complex	19 000	—	2 516	15 667	-6.2%	0.2%	—	6 500	2 000	-49.6%	0.1%
Die Afrikaanse Taalmuseum en -monument: Paarl	—	3 983	1 330	6 840	—	0.1%	—	11 600	8 800	8.8%	0.1%

Table 37.3 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 (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R thousand											
Public corporations and private enterprises											
Other transfers to public corporations											
Current	1 963	3 750	4 714	–	-100.0%	0.1%	–	–	–	–	–
Human language technology projects (Council for Scientific and Industrial Research)	1 963	3 750	4 714	–	-100.0%	0.1%	–	–	–	–	–
Other transfers to private enterprises											
Current	85 502	129 217	106 785	96 601	4.2%	2.1%	109 850	115 151	118 608	7.1%	2.2%
Mzansi golden economy: Public art	162	3 567	3 029	–	-100.0%	–	–	–	–	–	–
Various institutions: Mzansi golden economy (touring ventures)	893	7 045	7 898	11 126	131.8%	0.1%	18 299	19 124	19 983	21.6%	0.4%
Various institutions: Mzansi golden economy (artists in schools)	2 535	2 175	2 498	–	-100.0%	–	–	–	–	–	–
Arts and culture industries: Local market development and promotion	19 895	17 314	23 206	9 979	-20.5%	0.4%	18 067	18 158	17 326	20.2%	0.3%
Various human language technology projects	1 000	1 000	1 000	3 000	44.2%	–	3 383	4 599	4 741	16.5%	0.1%
Rashid Lombard Inc (Pty) Ltd	3 000	–	–	–	-100.0%	–	–	–	–	–	–
Various institutions: Mzansi golden economy (cultural and creative projects)	39 237	76 135	53 654	56 896	13.2%	1.1%	58 701	61 353	64 107	4.1%	1.2%
Various institutions: Mzansi golden economy (training and skills development)	18 780	21 981	15 500	15 600	-6.0%	0.4%	11 400	11 917	12 451	-7.2%	0.2%
Non-profit institutions											
Current	407 736	395 824	289 245	317 059	-8.0%	7.0%	426 969	330 590	337 499	2.1%	6.9%
South African Sports Confederation and Olympic Committee	12 009	12 055	11 721	12 248	0.7%	0.2%	12 743	13 251	13 663	3.7%	0.3%
loveLife	39 877	20 015	–	12 202	-32.6%	0.4%	–	–	–	-100.0%	–
Various sport federations	129 346	117 165	94 970	98 514	-8.7%	2.2%	118 126	122 771	126 400	8.7%	2.3%
The Sports Trust	40 709	33 907	25 966	22 924	-17.4%	0.6%	139 525	38 364	39 742	20.1%	1.4%
Business and Arts South Africa	10 562	10 603	9 517	9 933	-2.0%	0.2%	10 351	10 765	11 099	3.8%	0.2%
Mzansi golden economy: Public art	85	1 417	640	–	-100.0%	–	–	–	–	–	–
Various institutions: Mzansi golden economy (touring ventures)	625	6 140	6 788	5 967	112.1%	0.1%	12 239	12 791	13 366	30.8%	0.2%
Various institutions: Mzansi golden economy (artists in schools)	15 723	15 711	14 276	–	-100.0%	0.2%	–	–	–	–	–
Various institutions: Mzansi golden economy (community arts development)	1 666	13 154	16 547	22 574	138.4%	0.3%	20 750	22 277	23 277	1.0%	0.4%
Arts and culture industries: Local market development and promotion	45 173	45 115	31 466	31 480	-11.3%	0.8%	42 804	35 551	37 080	5.6%	0.7%
Arts and culture industries: Community arts development	10 938	–	–	–	-100.0%	0.1%	–	–	–	–	–
Arts social development	5 269	4 283	4 593	7 021	10.0%	0.1%	–	–	–	-100.0%	–
Arts youth development	4 750	4 636	–	2 400	-20.4%	0.1%	2 632	2 751	2 874	6.2%	0.1%
Moral Regeneration Movement	4 444	4 461	4 301	–	-100.0%	0.1%	–	–	–	–	–
Business Arts and South Africa	20 000	20 000	–	–	-100.0%	0.2%	–	–	–	–	–
Engelenburg House art collection: Pretoria	418	–	438	458	3.1%	–	477	496	511	3.7%	0.0%
Various institutions: Heritage projects	170	–	–	–	-100.0%	–	–	–	–	–	–
Blind South Africa	9 818	9 855	8 616	9 035	-2.7%	0.2%	9 463	9 840	10 146	3.9%	0.2%
Library and Information Association of South Africa	2 362	5 371	4 475	4 576	24.7%	0.1%	4 798	4 189	5 145	4.0%	0.1%
South African Council for the Blind	–	1 804	–	–	–	–	–	2 000	–	–	0.0%
Various institutions: Mzansi golden economy (cultural and creative projects)	34 453	67 382	40 401	53 108	15.5%	1.0%	37 461	39 094	37 008	-11.3%	0.7%
Various institutions: Mzansi golden economy (training and skills development)	19 339	2 750	14 530	24 619	8.4%	0.3%	15 600	16 450	17 188	-11.3%	0.3%

Table 37.3 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 (%)
R thousand	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Capital	19 191	6 101	207	6 000	-32.1%	0.2%	–	–	–	-100.0%	–
Upgrading of community arts centres	4 191	–	207	–	-100.0%	–	–	–	–	–	–
The Sports Trust	–	–	–	6 000	–	–	–	–	–	-100.0%	–
Thabo Mbeki Foundation	15 000	–	–	–	-100.0%	0.1%	–	–	–	–	–
Charlotte Manny-Maxeke Institute	–	6 101	–	–	–	–	–	–	–	–	–
Provinces and municipalities											
Provincial agencies and funds											
Current	10	3	6	–	-100.0%	–	–	–	–	–	–
Vehicle licences	10	3	6	–	-100.0%	–	–	–	–	–	–
Provincial revenue funds											
Current	1 865 385	1 872 057	2 016 996	2 018 994	2.7%	38.7%	2 192 484	2 468 748	2 547 339	8.1%	45.5%
Mass participation and sport development grant	603 511	560 960	618 462	627 244	1.3%	12.0%	652 618	678 663	699 755	3.7%	12.8%
Community library services grant current	1 261 874	1 311 097	1 398 534	1 391 750	3.3%	26.7%	1 539 866	1 790 085	1 847 584	9.9%	32.7%
Capital	310 676	191 703	213 373	257 239	-6.1%	4.8%	178 731	–	–	-100.0%	1.1%
Community library services grant capital	310 676	191 703	213 373	257 239	-6.1%	4.8%	178 731	–	–	-100.0%	1.1%
Foreign governments and international organisations											
Current	10 461	8 724	6 430	13 233	8.2%	0.2%	7 250	7 530	7 767	-16.3%	0.1%
World Anti-Doping Agency	75	94	104	93	7.4%	–	120	127	133	12.7%	0.0%
Africa Zone VI Regional Anti-Doping Organisation	55	72	83	71	8.9%	–	109	113	117	18.1%	0.0%
The Association for International Sport for All	9	–	–	10	3.6%	–	11	11	11	3.2%	0.0%
African Union Sports Council Region 5	4 784	–	–	5 514	4.8%	0.1%	–	–	–	-100.0%	–
International University Sports Federation	–	2 209	–	–	–	–	–	–	–	–	–
Commonwealth Foundation	2 539	2 987	2 944	3 200	8.0%	0.1%	3 325	3 453	3 561	3.6%	0.1%
African Union Sports Council Region 5	393	614	475	550	11.9%	–	568	586	604	3.2%	0.0%
United Nations Educational, Scientific and Cultural Organisation	133	158	155	970	93.9%	–	176	182	188	-42.1%	0.0%
African World Heritage Fund	2 220	2 229	2 329	2 433	3.1%	–	2 531	2 632	2 714	3.7%	0.0%
International Centre for the Study of the Preservation and Restoration of Cultural Property	180	218	185	208	4.9%	–	217	226	233	3.9%	0.0%
United Nations Education, Scientific and Cultural Organisation	73	–	–	–	-100.0%	–	–	–	–	–	–
International Council on Archives Eastern and Southern Africa regional branch of the International Council on Archives	–	139	130	147	–	–	153	159	164	3.7%	0.0%
International Federation of Film Archives	–	4	–	6	–	–	7	7	7	5.3%	0.0%
International Association of Sound and Audiovisual Archives	–	–	25	28	–	–	29	30	31	3.5%	0.0%
International Association of Sound and Audiovisual Archives	–	–	–	3	–	–	4	4	4	10.1%	0.0%
Higher education institutions											
Higher education institutions											
Current	9 408	7 403	6 446	9 261	-0.5%	0.2%	10 256	9 586	9 884	2.2%	0.2%
Stellenbosch University	–	–	95	–	–	–	–	–	–	–	–
University of the Free State	–	–	1 500	–	–	–	–	–	–	–	–
Various institutions: Mzansi golden economy (cultural and creative projects)	290	–	–	–	-100.0%	–	–	–	–	–	–
Human language technology projects	9 118	7 403	4 851	9 261	0.5%	0.2%	10 256	9 586	9 884	2.2%	0.2%
Total	5 105 927	4 988 684	4 892 329	5 106 201	–	100.0%	5 289 474	5 179 043	5 364 278	1.7%	100.0%

Personnel information

Table 37.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																			
1. Administration																			
2. Recreation Development and Sport Promotion																			
3. Arts and Culture Promotion and Development																			
4. Heritage Promotion and Preservation																			
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual		Revised estimate		Medium-term expenditure estimate												
			2024/25		2025/26		2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29					
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Sport, Arts and Culture																			
Salary level	673	98	603	397.1	0.7	602	432.4	0.7	629	454.6	0.7	627	475.1	0.8	616	489.7	0.8	0.8%	100.0%
1 – 6	141	49	129	35.8	0.3	106	32.4	0.3	133	36.8	0.3	133	38.4	0.3	132	39.6	0.3	7.7%	21.3%
7 – 10	287	4	245	143.4	0.6	264	164.5	0.6	264	172.9	0.7	264	182.3	0.7	259	189.3	0.7	-0.6%	42.0%
11 – 12	132	2	120	116.9	1.0	120	124.3	1.0	121	129.6	1.1	121	136.6	1.1	118	140.3	1.2	-0.7%	19.2%
13 – 16	70	2	67	92.4	1.4	70	102.7	1.5	69	106.8	1.5	67	109.3	1.6	65	112.1	1.7	-2.3%	10.8%
Other	43	41	43	8.6	0.2	42	8.5	0.2	42	8.5	0.2	42	8.5	0.2	42	8.5	0.2	-0.0%	6.7%
Programme	673	98	603	397.1	0.7	602	432.4	0.7	629	454.6	0.7	627	475.1	0.8	616	489.7	0.8	0.8%	100.0%
Programme 1	303	33	277	189.8	0.7	272	201.5	0.7	269	209.2	0.8	266	216.5	0.8	258	221.7	0.9	-1.6%	42.4%
Programme 2	75	15	67	39.9	0.6	72	45.5	0.6	99	50.4	0.5	101	53.1	0.5	102	56.0	0.5	12.4%	16.1%
Programme 3	145	27	134	99.9	0.7	131	108.4	0.8	132	114.3	0.9	132	120.4	0.9	129	123.4	1.0	-0.6%	21.0%
Programme 4	150	23	125	67.5	0.5	127	77.1	0.6	129	80.7	0.6	129	85.0	0.7	127	88.6	0.7	-0.2%	20.5%

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

2. Rand million.

Departmental receipts

Table 37.5 Departmental receipts by economic classification

Audited outcome				Adjusted estimate		Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R thousand												
Departmental receipts	967	68 368	7 380	8 474	8 475	106.2%	100.0%	8 681	8 801	8 899	1.6%	100.0%
Sales of goods and services produced by department	276	329	287	359	360	9.3%	1.5%	362	380	376	1.5%	4.2%
Sales by market establishments	96	99	99	112	113	5.6%	0.5%	114	115	116	0.9%	1.3%
of which:												
Rental parking:	96	99	99	112	113	5.6%	0.5%	114	115	116	0.9%	1.3%
Covered and open												
Administrative fees	12	16	17	20	20	18.6%	0.1%	21	22	23	4.8%	0.3%
of which:												
Promotion of Access to Information Act (2000)	12	16	17	20	20	18.6%	0.1%	21	22	23	4.8%	0.3%
Other sales	168	214	171	227	227	10.6%	0.9%	227	243	237	1.4%	2.7%
of which:												
Coat of arms	29	50	12	80	80	40.2%	0.2%	81	82	83	1.2%	0.9%
Photocopy and faxes	17	34	17	13	13	-8.6%	0.1%	15	18	19	13.5%	0.2%
Commission on insurance and garnishee	122	126	134	130	130	2.1%	0.6%	131	135	135	1.3%	1.5%
Transportation fees	–	4	8	4	4	–	–	–	–	–	-100.0%	–
Replacement of lost office property	–	–	–	–	–	–	–	–	8	–	–	–
Interest, dividends and rent on land	83	77	51	42	42	-20.3%	0.3%	43	44	45	2.3%	0.5%
Interest	83	77	51	42	42	-20.3%	0.3%	43	44	45	2.3%	0.5%
Sales of capital assets	–	271	27	–	–	–	0.3%	–	–	–	–	–
Transactions in financial assets and liabilities	608	67 691	7 015	8 073	8 073	136.8%	97.9%	8 276	8 377	8 478	1.6%	95.3%
Total	967	68 368	7 380	8 474	8 475	106.2%	100.0%	8 681	8 801	8 899	1.6%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 37.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million					2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Ministry	4.6	4.7	4.6	5.5	6.4%	0.9%	5.8	6.2	6.4	5.0%	1.1%
Management	68.9	72.1	77.4	67.6	-0.6%	13.9%	72.6	73.6	74.1	3.1%	13.0%
Strategic Management and Planning	20.0	19.2	21.3	19.5	-0.9%	3.9%	18.9	20.5	21.4	3.2%	3.6%
Corporate Services	179.1	170.1	175.1	169.1	-1.9%	33.8%	185.4	186.7	195.9	5.0%	33.5%
Office of the Chief Financial Officer	59.3	64.6	67.5	71.6	6.5%	12.8%	82.5	75.5	74.6	1.4%	13.7%
Office Accommodation	201.9	142.6	184.8	183.3	-3.2%	34.7%	190.7	198.3	204.5	3.7%	35.0%
Total	533.9	473.3	530.8	516.7	-1.1%	100.0%	555.8	560.9	576.8	3.7%	100.0%
Change to 2025				–			12.4	(6.4)	(16.0)		
Budget estimate											
Economic classification											
Current payments	517.3	454.9	519.2	507.9	-0.6%	97.3%	531.2	551.3	566.8	3.7%	97.4%
Compensation of employees	172.9	180.2	189.8	203.5	5.6%	36.3%	209.2	216.5	221.7	2.9%	38.2%
Goods and services	344.4	274.8	329.4	304.5	-4.0%	61.0%	322.0	334.8	345.1	4.3%	59.2%
of which:											
Advertising	9.0	8.0	8.4	3.3	-28.3%	1.4%	8.9	9.2	9.4	41.2%	1.6%
Audit costs: External	11.1	13.8	12.6	14.3	8.6%	2.5%	14.6	15.2	15.6	3.1%	2.7%
Computer services	32.1	25.9	26.5	27.7	-4.7%	5.5%	28.9	30.0	30.9	3.7%	5.3%
Operating leases	194.8	137.7	175.4	161.6	-6.0%	32.6%	174.7	179.0	181.9	4.0%	31.6%
Property payments	29.3	26.6	34.6	37.8	8.9%	6.2%	32.5	36.5	40.3	2.1%	6.5%
Travel and subsistence	25.9	33.1	32.5	19.5	-9.0%	5.4%	20.5	21.3	22.0	4.1%	3.8%
Transfers and subsidies	1.2	2.3	3.4	0.1	-54.5%	0.3%	9.6	0.1	0.1	3.7%	0.6%
Provinces and municipalities	0.0	0.0	0.0	–	-100.0%	0.0%	–	–	–	–	–
Departmental agencies and accounts	0.1	0.1	–	0.1	3.1%	0.0%	0.1	0.1	0.1	3.7%	0.0%
Households	1.1	2.2	3.4	–	-100.0%	0.3%	9.4	–	–	–	0.6%
Payments for capital assets	14.8	16.1	8.0	8.6	-16.5%	2.3%	15.0	9.4	9.9	4.5%	2.0%
Machinery and equipment	14.8	16.1	8.0	8.6	-16.5%	2.3%	15.0	9.4	9.9	4.5%	2.0%
Payments for financial assets	0.5	0.0	0.1	–	-100.0%	0.0%	–	–	–	–	–
Total	533.9	473.3	530.8	516.7	-1.1%	100.0%	555.8	560.9	576.8	3.7%	100.0%
Proportion of total programme expenditure to vote expenditure	8.6%	7.8%	8.7%	8.2%	–	–	8.4%	8.7%	8.7%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	1.1	1.6	2.5	–	-100.0%	0.3%	9.4	–	–	–	0.6%
Employee social benefits	1.1	1.6	2.5	–	-100.0%	0.3%	–	–	–	–	–
Early retirement and voluntary exit programmes	–	–	–	–	–	–	9.4	–	–	–	0.6%
Other transfers to households											
Current	–	0.6	1.0	–	–	0.1%	–	–	–	–	–
Employee social benefits	–	0.6	1.0	–	–	0.1%	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	0.1	0.1	–	0.1	3.1%	–	0.1	0.1	0.1	3.7%	0.0%
Culture, Arts, Tourism, Hospitality and Sport Sector Education and Training Authority	0.1	0.1	–	0.1	3.1%	–	0.1	0.1	0.1	3.7%	0.0%
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.0	0.0	–	-100.0%	–	–	–	–	–	–
Vehicle licences	0.0	0.0	0.0	–	-100.0%	–	–	–	–	–	–

Personnel information

Table 37.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
Administration			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	303	33	277	189.8	0.7	272	201.5	0.7	269	209.2	0.8	266	216.5	0.8	258	221.7	0.9	-1.6%	100.0%
1 – 6	70	17	63	18.6	0.3	52	16.6	0.3	51	17.2	0.3	50	17.7	0.4	47	17.8	0.4	-3.3%	18.5%
7 – 10	127	3	114	68.1	0.6	120	75.6	0.6	120	79.5	0.7	120	83.8	0.7	118	87.0	0.7	-0.6%	45.1%
11 – 12	60	–	55	53.3	1.0	55	56.9	1.0	54	57.8	1.1	54	61.0	1.1	52	61.8	1.2	-2.0%	20.1%
13 – 16	32	1	31	43.7	1.4	31	46.4	1.5	31	48.7	1.6	29	48.1	1.7	28	49.1	1.8	-3.3%	11.1%
Other	14	12	14	6.0	0.4	14	6.0	0.4	14	6.0	0.4	14	6.0	0.4	14	6.0	0.4	–	5.3%

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

2. Rand million.

Programme 2: Recreation Development and Sport Promotion

Programme purpose

Support the provision of mass participation opportunities, the development of elite athletes, and the regulation and maintenance of facilities.

Objectives

- Enhance the delivery of sport and recreation by providing annual financial support to all compliant sport and recreation organisations over the medium term.
- Foster a winning nation by continually creating an enabling environment for top athletes to excel on the international stage.
- Support the development of a winning nation by funding 9 provincial athlete development programmes for emerging high-performance athletes per year over the medium term.
- Facilitate the implementation of the eminent persons group's transformation findings and recommendations related to the support of elite athletes for assessed sport federations over the medium term.
- Promote integrity in sports by providing financial support to the South African Institute for Drug-Free Sport and fulfilling annual commitments to the World Anti-Doping Agency and regional anti-doping organisations.
- Strengthen the regulation of the boxing sector by offering ongoing support to Boxing South Africa as a departmental public entity.
- Encourage lifelong participation in sport and recreation to enhance the wellbeing of South Africans by supporting 600 sport and recreation activities in communities by March 2027.
- Expand access to school sport by March 2027 by supporting 208 school sport programmes at district and/or local level, enabling 5 000 learners to compete in the national school sport championship, and providing equipment and/or attire to 3 500 hubs, clubs or schools.
- Broaden opportunities for mass participation in sport and recreation across all provinces by managing and financially supporting initiatives through the *mass participation and sport development grant* on an ongoing basis.
- Improve community access to sport infrastructure by March 2027 by constructing 100 community gyms and play parks.
- Provide technical and management assistance to at least 53 municipalities per year over the medium term to ensure compliance with norms and standards in the planning and implementation of sport infrastructure projects.

- Preserve and promote South African heritage, foster a culture of reading and support national memory by:
 - preserving and promoting South African heritage, and supporting national memory by completing the Bombed Clinic at Winnie Madikizela-Mandela House in Free State and developing the Sarah Baartman Centre of Remembrance in Eastern Cape over the medium term and producing 8 progress reports by March 2027.

Subprogrammes

- *Winning Nation* supports the development of elite athletes.
- *Active Nation* supports the provision of mass participation opportunities in sport and recreation.
- *Infrastructure Support* regulates and manages the provision of sport, recreation, arts and culture facilities. This subprogramme also provides technical support during the construction, repair and renovation of buildings belonging to public entities and other institutions in the sport, arts and culture sectors.

Expenditure trends and estimates

Table 37.8 Recreation Development and Sport Promotion expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Winning Nation	286.8	271.3	283.5	246.7	-4.9%	21.9%	381.3	293.2	303.6	7.2%	23.4%
Active Nation	736.6	685.9	682.6	712.6	-1.1%	56.8%	727.3	756.5	780.7	3.1%	54.3%
Infrastructure Support	313.8	220.3	212.5	307.9	-0.6%	21.3%	232.0	343.3	354.4	4.8%	22.3%
Total	1 337.3	1 177.6	1 178.7	1 267.2	-1.8%	100.0%	1 340.6	1 393.1	1 438.7	4.3%	100.0%
Change to 2025				–			(14.9)	(24.1)	(42.1)		
Budget estimate											
Economic classification											
Current payments	159.6	179.7	184.1	158.0	-0.3%	13.7%	269.8	182.9	182.8	5.0%	15.2%
Compensation of employees	35.0	37.3	39.9	45.5	9.2%	3.2%	50.4	53.1	56.0	7.2%	3.8%
Goods and services	124.7	142.4	144.2	112.5	-3.4%	10.6%	219.3	129.7	126.8	4.1%	11.4%
of which:											
Administrative fees	0.1	0.1	0.1	1.0	121.9%	0.0%	101.1	1.1	1.2	3.7%	2.5%
Consultants: Business and advisory services	3.1	3.7	10.2	10.5	49.8%	0.6%	12.8	15.4	7.8	-9.5%	0.9%
Contractors	63.6	59.4	65.8	27.8	-24.1%	4.4%	34.6	34.1	33.1	6.0%	2.4%
Inventory: Other supplies	20.1	16.4	12.7	17.7	-4.2%	1.3%	12.1	16.4	17.8	0.3%	1.1%
Travel and subsistence	21.3	31.3	22.3	25.1	5.6%	2.0%	33.3	32.8	36.1	12.9%	2.5%
Venues and facilities	8.0	7.7	17.7	9.5	6.0%	0.9%	9.9	10.3	10.6	3.7%	0.7%
Transfers and subsidies	1 108.3	931.6	874.1	977.9	-4.1%	78.5%	983.2	1 128.0	1 188.0	6.7%	79.1%
Provinces and municipalities	603.5	561.0	618.5	627.2	1.3%	48.6%	652.6	678.7	699.8	3.7%	48.7%
Departmental agencies and accounts	250.8	173.9	110.8	187.1	-9.3%	14.6%	53.8	268.3	301.6	17.2%	14.9%
Higher education institutions	–	–	1.5	–	–	0.0%	–	–	–	–	–
Foreign governments and international organisations	4.9	2.4	0.2	5.7	4.9%	0.3%	0.2	0.3	0.3	-64.2%	0.0%
Non-profit institutions	241.1	189.2	132.9	151.9	-14.3%	14.4%	270.4	174.4	179.8	5.8%	15.0%
Households	7.9	5.1	10.2	5.9	-9.4%	0.6%	6.1	6.4	6.6	3.6%	0.5%
Payments for capital assets	69.4	66.3	120.2	131.3	23.7%	7.8%	87.6	82.2	67.9	-19.7%	5.7%
Buildings and other fixed structures	11.5	2.1	–	64.8	77.9%	1.6%	36.0	37.0	36.5	-17.4%	2.6%
Heritage assets	57.8	64.2	120.2	66.6	4.8%	6.2%	51.6	45.2	31.4	-22.1%	3.1%
Payments for financial assets	0.0	–	0.4	–	-100.0%	0.0%	–	–	–	–	–
Total	1 337.3	1 177.6	1 178.7	1 267.2	-1.8%	100.0%	1 340.6	1 393.1	1 438.7	4.3%	100.0%
Proportion of total programme expenditure to vote expenditure	21.4%	19.4%	19.4%	20.1%	–	–	20.3%	21.6%	21.6%	–	–

Table 37.8 Recreation Development and Sport Promotion expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	0.7	0.2	0.7	–	-100.0%	–	–	–	–	–	–
Employee social benefits	0.7	0.2	0.7	–	-100.0%	–	–	–	–	–	–
Other transfers to households											
Current	7.3	4.9	9.5	5.9	-6.7%	0.6%	6.1	6.4	6.6	3.6%	0.5%
Bursaries for non-employees	7.3	4.9	9.5	5.9	-6.7%	0.6%	6.1	6.4	6.6	3.6%	0.5%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	48.8	55.7	49.7	51.7	1.9%	4.2%	53.8	55.9	57.7	3.7%	4.0%
South African Institute for Drug-Free Sport	29.2	31.3	29.8	31.0	2.1%	2.4%	32.3	33.6	34.6	3.7%	2.4%
Boxing South Africa	19.7	24.5	20.0	20.7	1.8%	1.7%	21.5	22.4	23.1	3.6%	1.6%
Capital	202.0	118.2	61.1	135.4	-12.5%	10.4%	–	212.4	243.9	21.7%	10.9%
Artscape	10.4	5.2	2.2	7.7	-9.5%	0.5%	–	8.3	2.0	-36.2%	0.2%
The South African State Theatre	15.4	6.6	–	6.9	-23.6%	0.6%	–	7.5	3.0	-24.1%	0.3%
The Playhouse Company	–	–	7.6	10.0	–	0.4%	–	14.3	3.0	-33.0%	0.4%
Performing Arts Centre of the Free State	–	2.0	8.9	9.3	–	0.4%	–	10.0	6.0	-13.5%	0.4%
Market Theatre Foundation	–	4.7	6.4	8.8	–	0.4%	–	5.0	3.0	-30.1%	0.2%
National Arts Council of South Africa	1.2	–	3.5	1.1	-3.8%	0.1%	–	1.0	1.2	3.4%	0.1%
National Film and Video Foundation	–	–	–	–	–	–	–	10.0	–	–	0.2%
Ditsong Museums of South Africa: Pretoria	9.0	–	–	4.3	-21.8%	0.3%	–	14.0	10.0	32.3%	0.6%
National Museum: Bloemfontein	6.6	–	–	0.9	-49.3%	0.2%	–	5.0	1.5	20.2%	0.2%
Amazwi South African Museum of Literature: Makhanda	–	3.1	3.0	5.2	–	0.2%	–	2.5	2.7	-19.5%	0.1%
Robben Island Museum: Cape Town	9.5	–	–	–	-100.0%	0.2%	–	6.5	–	–	0.2%
Freedom Park: Pretoria	26.0	–	–	2.6	-53.8%	0.6%	–	12.5	3.0	5.3%	0.4%
Iziko Museums: Cape Town	7.6	24.6	6.6	7.6	0.3%	0.9%	–	10.0	5.0	-13.1%	0.4%
Nelson Mandela Museum: Mthatha	–	12.9	–	6.3	–	0.4%	–	1.0	1.0	-45.8%	0.0%
KwaZulu-Natal Museum: Pietermaritzburg	48.4	3.9	0.8	0.9	-73.9%	1.1%	–	1.0	182.0	494.8%	4.4%
uMsunduzi Museum: Pietermaritzburg	2.1	3.5	0.2	6.5	45.6%	0.2%	–	3.0	1.2	-43.0%	0.1%
William Humphreys Art Gallery: Kimberley	–	–	–	–	–	–	–	3.5	3.5	–	0.2%
War Museum of the Boer Republics: Bloemfontein	2.5	10.7	1.5	0.8	-30.7%	0.3%	–	1.0	1.0	6.1%	0.0%
South African Heritage Resources Agency	23.2	11.5	11.1	3.7	-45.6%	1.0%	–	37.0	–	-100.0%	0.9%
National Library of South Africa	–	–	–	–	–	–	–	16.2	2.0	–	0.4%
South African Library for the Blind	14.1	18.1	5.4	1.4	-53.7%	0.8%	–	–	2.0	12.7%	0.0%
National Heritage Council of South Africa (resistance and liberation heritage route)	6.8	7.3	–	23.1	50.1%	0.8%	–	25.0	–	-100.0%	0.6%
Upgrading of community arts centres	–	–	0.0	6.0	–	0.1%	–	–	–	-100.0%	–
Mandela Bay Theatre Complex	19.0	–	2.5	15.7	-6.2%	0.7%	–	6.5	2.0	-49.6%	0.2%
Die Afrikaanse Taalmuseum en -monument: Paarl	–	4.0	1.3	6.8	–	0.2%	–	11.6	8.8	8.8%	0.5%
Non-profit institutions											
Current	221.9	183.1	132.7	145.9	-13.1%	13.8%	270.4	174.4	179.8	7.2%	15.0%
South African Sports Confederation and Olympic Committee	12.0	12.1	11.7	12.2	0.7%	1.0%	12.7	13.3	13.7	3.7%	1.0%
loveLife	39.9	20.0	–	12.2	-32.6%	1.5%	–	–	–	-100.0%	–
Various sport federations	129.3	117.2	95.0	98.5	-8.7%	8.9%	118.1	122.8	126.4	8.7%	8.8%
The Sports Trust	40.7	33.9	26.0	22.9	-17.4%	2.5%	139.5	38.4	39.7	20.1%	5.2%
Capital	19.2	6.1	0.2	6.0	-32.1%	0.6%	–	–	–	-100.0%	–
Upgrading of community arts centres	4.2	–	0.2	–	-100.0%	0.1%	–	–	–	–	–
The Sports Trust	–	–	–	6.0	–	0.1%	–	–	–	-100.0%	–
Thabo Mbeki Foundation	15.0	–	–	–	-100.0%	0.3%	–	–	–	–	–
Charlotte Mannya-Maxeke Institute	–	6.1	–	–	–	0.1%	–	–	–	–	–

Table 37.8 Recreation Development and Sport Promotion expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Provinces and municipalities											
Provincial revenue funds											
Current	603.5	561.0	618.5	627.2	1.3%	48.6%	652.6	678.7	699.8	3.7%	48.7%
Mass participation and sport development grant	603.5	561.0	618.5	627.2	1.3%	48.6%	652.6	678.7	699.8	3.7%	48.7%
Foreign governments and international organisations											
Current	4.9	2.4	0.2	5.7	4.9%	0.3%	0.2	0.3	0.3	-64.2%	0.0%
World Anti-Doping Agency	0.1	0.1	0.1	0.1	7.4%	–	0.1	0.1	0.1	12.7%	0.0%
Africa Zone VI Regional Anti-Doping Organisation	0.1	0.1	0.1	0.1	8.9%	–	0.1	0.1	0.1	18.1%	0.0%
The Association for International Sport for All	0.0	–	–	0.0	3.6%	–	0.0	0.0	0.0	3.2%	0.0%
African Union Sports Council Region 5	4.8	–	–	5.5	4.8%	0.2%	–	–	–	-100.0%	–
International University Sports Federation	–	2.2	–	–	–	–	–	–	–	–	–
Higher education institutions											
Higher education institutions											
Current	–	–	1.5	–	–	–	–	–	–	–	–
University of the Free State	–	–	1.5	–	–	–	–	–	–	–	–

Personnel information

Table 37.9 Recreation Development and Sport Promotion personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual	Revised estimate		Medium-term expenditure estimate														
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29	
Recreation Development and Sport Promotion			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	75	15	67	39.9	0.6	72	45.5	0.6	99	50.4	0.5	101	53.1	0.5	102	56.0	0.5	12.4%	100.0%
1 – 6	11	6	11	2.8	0.3	11	3.1	0.3	39	6.0	0.2	40	6.3	0.2	42	6.6	0.2	53.8%	39.9%
7 – 10	29	–	24	12.1	0.5	29	15.4	0.5	29	16.2	0.6	29	17.1	0.6	29	18.0	0.6	–	28.8%
11 – 12	15	–	13	11.1	0.9	10	9.5	0.9	10	10.0	1.0	10	10.5	1.0	10	11.1	1.1	–	10.3%
13 – 16	11	–	10	13.1	1.3	12	16.6	1.4	12	17.5	1.5	12	18.4	1.5	12	19.5	1.6	–	11.9%
Other	9	9	9	0.8	0.1	9	0.8	0.1	9	0.8	0.1	9	0.8	0.1	9	0.8	0.1	–	9.0%

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

2. Rand million.

Programme 3: Arts and Culture Promotion and Development

Programme purpose

Promote and develop arts, culture and languages, and implement the national social cohesion strategy.

Objectives

- Foster the development and promotion of official languages by supporting 4 multiyear language technology projects by March 2027.
- Enhance human resource capacity and promote excellence in the arts and culture sector by:
 - awarding 140 bursaries per year over the medium term to university students studying languages
 - supporting 9 community art centre development programmes and 16 capacity-building programmes, incubators, academies and innovation hubs by March 2027
 - collaborating with the Department of Basic Education to implement a school-based arts education programme by March 2027.

- Facilitate local and international market access by March 2027 by financially supporting:
 - 10 projects, including touring ventures, sector awards, exhibitions, book fairs
 - 90 Mzansi golden economy open-call projects identified through strategic engagement with the sector.
- Transform the arts and culture sector by March 2027 by:
 - equipping 300 young creatives with skills to prepare them for employment in the sector through the young creatives programme
 - supporting 4 arts development programmes focused on young people.
- Drive integrated, outcomes-based research, planning, monitoring and evaluation across the sport, arts, culture and heritage sectors by delivering 13 reports produced by the South African Cultural Observatory by March 2027.
- Strengthen international relations and partnerships by implementing the international relations strategy and providing quarterly progress updates on milestones achieved by March 2027.
- Advance social cohesion and nation building efforts by commemorating 6 national days and hosting 15 community conversations per year over the medium term.
- Strengthen the prevention of gender-based violence and femicide by supporting the golekane initiative to combat gender-based violence by March 2027.
- Develop, protect and promote the arts and culture sector by March 2027 by supporting 17 cultural and creative industry sector organisations to ensure the effective and efficient management of intellectual property rights.
- Contribute to economic transformation by March 2027 by creating 10 000 job opportunities through the creative sector stimulus programme.

Subprogrammes

- *National Language Services* promotes the use and equal status of all official languages. This entails developing terminologies and language technology, developing and providing translation and editing services in all official languages, and awarding bursaries.
- *Pan South African Language Board* transfers funds to the Pan South African Language Board, which creates an environment conducive to developing, using and promoting all official languages, including South African Sign Language and the Khoi, Nama and San languages.
- *Cultural and Creative Industries Development* supports cultural and creative industries by developing strategies, implementing sector development programmes, supporting the programmes of sector organisations and providing training support to arts and culture practitioners.
- *International Cooperation* helps build continental and international relations for the promotion and development of South African sport, arts, culture and heritage by actively participating in and influencing decision-making in identified multilateral organisations and bilateral forums.
- *Social Cohesion and Nation Building* implements the national social cohesion strategy and brings under-represented groups (such as women, people with disabilities and people in rural areas) into the mainstream in the arts, culture and heritage sectors, including arts and culture in schools; and coordinates the social cohesion and nation building outcome of government's 2024-2029 medium-term development plan.
- *Mzansi Golden Economy* seeks to create job opportunities in the arts, culture and heritage sector by supporting programmes designed to develop audiences, stimulate demand, increase market access and develop skills.
- *Performing Arts Institutions* transfers funds to performing arts institutions, which provide a platform for the artistic and cultural expression of artists and those interested in the performing arts.
- *National Film and Video Foundation* transfers funds to the National Film and Video Foundation to support the development of skills and local content and marketing in South Africa's film, audiovisual and digital media industry.
- *National Arts Council* transfers funds to the National Arts Council, which develops and financially supports various disciplines of arts and culture, in accordance with the National Arts Council Act (1997).

Expenditure trends and estimates

Table 37.10 Arts and Culture Promotion and Development expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million				2025/26	2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
National Language Services	54.8	55.4	55.8	66.8	6.8%	3.3%	69.5	73.9	77.1	4.9%	4.6%
Pan South African Language Board	127.8	119.7	127.4	131.7	1.0%	7.3%	139.2	144.8	149.3	4.3%	9.0%
Cultural and Creative Industries Development	166.8	160.7	168.9	137.0	-6.3%	9.1%	163.1	162.4	166.5	6.7%	10.3%
International Cooperation	41.6	43.3	43.6	71.1	19.6%	2.9%	42.2	49.4	50.9	-10.5%	3.0%
Social Cohesion and Nation Building	67.3	59.9	53.9	54.4	-6.8%	3.4%	50.6	52.7	53.5	-0.6%	3.3%
Mzansi Golden Economy	361.7	422.1	296.8	625.9	20.1%	24.5%	680.7	298.4	307.7	-21.1%	26.8%
Performing Arts Institutions	318.6	332.1	344.0	358.1	4.0%	19.4%	372.6	387.5	399.5	3.7%	24.2%
National Film and Video Foundation	301.5	332.0	310.5	153.7	-20.1%	15.8%	159.9	166.3	171.5	3.7%	10.4%
National Arts Council of South Africa	303.0	313.5	258.9	126.6	-25.2%	14.4%	131.4	136.7	140.9	3.6%	8.5%
Total	1 743.1	1 838.7	1 659.8	1 725.3	-0.3%	100.0%	1 809.2	1 472.1	1 516.9	-4.2%	100.0%
Change to 2025 Budget estimate				-			393.6	(5.4)	(26.9)		
Economic classification											
Current payments	264.0	251.0	239.8	281.7	2.2%	14.9%	294.5	316.5	327.1	5.1%	19.5%
Compensation of employees	84.6	92.0	99.9	108.4	8.6%	5.5%	114.3	120.4	123.4	4.4%	7.5%
Goods and services	179.4	159.1	139.9	173.3	-1.1%	9.4%	180.2	196.1	203.7	5.5%	12.1%
of which:											
Advertising	5.2	7.0	7.4	8.4	17.7%	0.4%	3.5	3.6	3.8	-23.4%	0.2%
Computer services	1.3	1.7	2.3	0.5	-28.3%	0.1%	3.5	3.6	3.8	101.3%	0.2%
Consultants: Business and advisory services	25.5	19.4	25.6	17.9	-11.1%	1.3%	31.7	29.6	30.7	19.7%	1.9%
Contractors	115.1	96.4	67.1	94.6	-6.3%	5.4%	106.4	118.6	123.4	9.2%	7.3%
Travel and subsistence	23.7	23.5	17.1	23.4	-0.3%	1.3%	19.0	25.1	26.0	3.5%	1.5%
Venues and facilities	1.4	1.3	7.0	11.8	105.4%	0.3%	3.0	3.1	3.3	-34.8%	0.2%
Transfers and subsidies	1 478.8	1 587.6	1 420.0	1 443.6	-0.8%	85.1%	1 514.7	1 155.6	1 189.8	-6.2%	80.5%
Departmental agencies and accounts	1 184.7	1 229.4	1 131.4	1 155.4	-0.8%	67.5%	1 236.4	873.9	901.5	-7.9%	62.8%
Higher education institutions	9.4	7.4	4.9	9.3	-0.5%	0.4%	10.3	9.6	9.9	2.2%	0.6%
Foreign governments and international organisations	3.1	3.8	3.6	4.7	15.5%	0.2%	4.1	4.2	4.4	-2.7%	0.3%
Public corporations and private enterprises	84.5	133.0	111.5	96.6	4.6%	6.1%	109.9	115.2	118.6	7.1%	7.2%
Non-profit institutions	173.0	195.7	143.1	157.1	-3.2%	9.6%	141.8	139.7	141.9	-3.3%	8.8%
Households	24.2	18.4	25.7	20.5	-5.3%	1.3%	12.3	13.0	13.6	-12.9%	0.8%
Payments for financial assets	0.3	-	-	-	-100.0%	0.0%	-	-	-	-	-
Total	1 743.1	1 838.7	1 659.8	1 725.3	-0.3%	100.0%	1 809.2	1 472.1	1 516.9	-4.2%	100.0%
Proportion of total programme expenditure to vote expenditure	27.9%	30.3%	27.3%	27.3%	-	-	27.3%	22.8%	22.8%	-	-
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.1	0.3	0.3	-	-100.0%	-	-	-	-	-	-
Employee social benefits	0.1	0.3	0.3	-	-100.0%	-	-	-	-	-	-
Other transfers to households											
Current	24.0	18.2	25.4	20.5	-5.2%	1.3%	12.3	13.0	13.6	-12.9%	0.8%
Employee social benefits	-	0.0	2.8	-	-	-	-	-	-	-	-
Various institutions: Mzansi golden economy (touring ventures)	-	1.9	-	-	-	-	-	-	-	-	-
Arts and culture industries: Local market development and promotion	13.2	9.7	17.0	15.0	4.4%	0.8%	6.8	7.3	7.7	-20.1%	0.5%
Language development projects	6.6	6.6	5.6	5.5	-5.6%	0.3%	5.5	5.7	5.9	2.2%	0.4%
Various institutions: Mzansi golden economy (cultural and creative projects)	4.3	-	-	-	-100.0%	0.1%	-	-	-	-	-

Table 37.10 Arts and Culture Promotion and Development expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
	R million										
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	1 184.7	1 229.4	1 131.4	1 155.4	-0.8%	67.5%	1 236.4	873.9	901.5	-7.9%	62.8%
Artscape	67.5	67.7	67.9	70.9	1.7%	3.9%	73.8	76.7	79.1	3.7%	4.8%
The South African State Theatre	62.8	73.2	76.9	80.1	8.5%	4.2%	83.4	86.7	89.4	3.7%	5.4%
The Playhouse Company	55.2	55.4	53.5	54.9	-0.2%	3.1%	57.1	59.4	61.2	3.7%	3.7%
Performing Arts Centre of the Free State	50.0	50.2	50.3	52.5	1.6%	2.9%	54.7	56.8	58.6	3.7%	3.5%
Market Theatre Foundation	52.6	52.0	52.8	55.2	1.6%	3.1%	57.4	59.7	61.6	3.7%	3.7%
National Arts Council of South Africa	303.0	313.5	258.9	243.6	-7.0%	16.1%	297.2	136.7	140.9	-16.7%	12.0%
National Film and Video Foundation	301.5	332.0	310.5	383.7	8.4%	19.1%	338.0	166.3	171.5	-23.5%	14.1%
Mandela Bay Theatre Complex	20.0	23.0	33.0	34.5	19.9%	1.6%	35.9	37.3	38.5	3.7%	2.3%
Pan South African Language Board	127.8	119.7	127.4	131.7	1.0%	7.3%	139.2	144.8	149.3	4.3%	9.0%
Mzansi golden economy: Art bank resources	6.0	6.0	3.0	3.0	-20.6%	0.3%	2.0	2.0	2.0	-12.0%	0.1%
Various institutions: Mzansi golden economy (artists in schools)	2.5	2.4	2.0	—	-100.0%	0.1%	—	—	—	—	—
Various institutions: Mzansi golden economy (community arts development)	15.7	16.0	11.8	6.3	-26.5%	0.7%	9.9	9.7	10.1	17.5%	0.6%
Performing arts institutions: Mzansi golden economy (incubators entrepreneur and local content development)	9.2	10.4	9.2	10.5	4.7%	0.6%	—	0.0	0.0	-94.2%	0.0%
National Museum: Art bank	16.7	15.0	—	—	-100.0%	0.5%	—	—	—	—	—
National Youth Development Agency	10.4	11.3	13.6	14.3	11.1%	0.7%	14.8	15.4	16.1	4.1%	1.0%
National Museum Bloemfontein (Oliewenhuis Art Museum)	—	—	23.3	—	—	0.3%	26.0	—	—	—	0.5%
National Heritage Council of South Africa	65.0	55.0	25.0	—	-100.0%	2.1%	27.0	—	—	—	0.6%
Various institutions: Mzansi golden economy (cultural and creative projects)	18.8	26.6	12.2	14.2	-8.8%	1.0%	20.0	22.4	23.1	17.5%	1.4%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	2.0	3.8	4.7	—	-100.0%	0.1%	—	—	—	—	—
Human language technology projects (Council for Scientific and Industrial Research)	2.0	3.8	4.7	—	-100.0%	0.1%	—	—	—	—	—
Other transfers to private enterprises											
Current	82.5	129.2	106.8	96.6	5.4%	6.0%	109.9	115.2	118.6	7.1%	7.2%
Mzansi golden economy: Public art	0.2	3.6	3.0	—	-100.0%	0.1%	—	—	—	—	—
Various institutions: Mzansi golden economy (touring ventures)	0.9	7.0	7.9	11.1	131.8%	0.4%	18.3	19.1	20.0	21.6%	1.2%
Various institutions: Mzansi golden economy (artists in schools)	2.5	2.2	2.5	—	-100.0%	0.1%	—	—	—	—	—
Arts and culture industries: Local market development and promotion	19.9	17.3	23.2	10.0	-20.5%	1.0%	18.1	18.2	17.3	20.2%	1.1%
Various human language technology projects	1.0	1.0	1.0	3.0	44.2%	0.1%	3.4	4.6	4.7	16.5%	0.3%
Various institutions: Mzansi golden economy (cultural and creative projects)	39.2	76.1	53.7	56.9	13.2%	3.2%	58.7	61.4	64.1	4.1%	3.8%
Various institutions: Mzansi golden economy (training and skills development)	18.8	22.0	15.5	15.6	-6.0%	1.0%	11.4	11.9	12.5	-7.2%	0.7%

Table 37.10 Arts and Culture Promotion and Development expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Non-profit institutions											
Current	173.0	195.7	143.1	157.1	-3.2%	9.6%	141.8	139.7	141.9	-3.3%	8.8%
Business and Arts South Africa	10.6	10.6	9.5	9.9	-2.0%	0.6%	10.4	10.8	11.1	3.8%	0.7%
Mzansi golden economy: Public art	0.1	1.4	0.6	–	-100.0%	–	–	–	–	–	–
Various institutions: Mzansi golden economy (touring ventures)	0.6	6.1	6.8	6.0	112.1%	0.3%	12.2	12.8	13.4	30.8%	0.8%
Various institutions: Mzansi golden economy (artists in schools)	15.7	15.7	14.3	–	-100.0%	0.7%	–	–	–	–	–
Various institutions: Mzansi golden economy (community arts development)	1.7	13.2	16.5	22.6	138.4%	0.8%	20.8	22.3	23.3	1.0%	1.4%
Arts and culture industries: Local market development and promotion	45.2	45.1	31.5	31.5	-11.3%	2.2%	42.8	35.6	37.1	5.6%	2.4%
Arts and culture industries: Community arts development	10.9	–	–	–	-100.0%	0.2%	–	–	–	–	–
Arts social development	5.3	4.3	4.6	7.0	10.0%	0.3%	–	–	–	-100.0%	–
Arts youth development	4.8	4.6	–	2.4	-20.4%	0.2%	2.6	2.8	2.9	6.2%	0.2%
Moral Regeneration Movement	4.4	4.5	4.3	–	-100.0%	0.2%	–	–	–	–	–
Business Arts and South Africa	20.0	20.0	–	–	-100.0%	0.6%	–	–	–	–	–
Various institutions: Mzansi golden economy (cultural and creative projects)	34.5	67.4	40.4	53.1	15.5%	2.8%	37.5	39.1	37.0	-11.3%	2.4%
Various institutions: Mzansi golden economy (training and skills development)	19.3	2.8	14.5	24.6	8.4%	0.9%	15.6	16.5	17.2	-11.3%	1.0%
Foreign governments and international organisations											
Current	3.1	3.8	3.6	4.7	15.5%	0.2%	4.1	4.2	4.4	-2.7%	0.3%
Commonwealth Foundation	2.5	3.0	2.9	3.2	8.0%	0.2%	3.3	3.5	3.6	3.6%	0.2%
African Union Sports Council Region 5	0.4	0.6	0.5	0.6	11.9%	–	0.6	0.6	0.6	3.2%	0.0%
United Nations Educational, Scientific and Cultural Organisation	0.1	0.2	0.2	1.0	93.9%	–	0.2	0.2	0.2	-42.1%	0.0%
Higher education institutions											
Higher education institutions											
Current	9.4	7.4	4.9	9.3	-0.5%	0.4%	10.3	9.6	9.9	2.2%	0.6%
Various institutions: Mzansi golden economy (cultural and creative projects)	0.3	–	–	–	-100.0%	–	–	–	–	–	–
Human language technology projects	9.1	7.4	4.9	9.3	0.5%	0.4%	10.3	9.6	9.9	2.2%	0.6%

Personnel information

Table 37.11 Arts and Culture Promotion and Development personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29	
Arts and Culture Promotion and Development			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	145	27	134	99.9	0.7	131	108.4	0.8	132	114.3	0.9	132	120.4	0.9	129	123.4	1.0	-0.6%	100.0%
1 – 6	13	12	12	2.9	0.2	6	1.7	0.3	6	1.8	0.3	6	1.9	0.3	6	2.0	0.3	–	4.7%
7 – 10	66	1	58	36.5	0.6	59	40.4	0.7	58	41.9	0.7	58	44.2	0.8	57	46.1	0.8	-1.1%	44.1%
11 – 12	37	2	36	36.0	1.0	37	39.1	1.1	39	42.1	1.1	39	44.3	1.1	38	45.4	1.2	0.5%	29.3%
13 – 16	18	1	17	23.5	1.4	18	26.2	1.5	18	27.5	1.5	18	29.0	1.6	17	29.0	1.7	-1.9%	13.5%
Other	11	11	11	1.0	0.1	11	1.0	0.1	11	1.0	0.1	11	1.0	0.1	11	1.0	0.1	–	8.4%

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

2. Rand million.

Programme 4: Heritage Promotion and Preservation

Programme purpose

Preserve and promote South African heritage, including archival and heraldic heritage. Oversee and transfer funds to libraries.

Objectives

- Build capacity in the heritage sector by awarding 45 heritage bursaries to deserving tertiary students by March 2027.
- Promote awareness of national symbols by March 2027 by conducting 30 public activations and supplying 350 South African flags to government institutions, particularly schools and other beneficiaries.
- Increase public awareness of archival services by implementing an outreach programme annually.
- Enhance access to information and foster a culture of reading by funding the construction of 18 new or modular community libraries by March 2027.
- Support the development, preservation, protection and promotion of heritage by March 2027 by:
 - drafting 3 reports of proposed geographical name changes recommended by the South African Geographical Names Council for the minister's consideration
 - producing 3 books documenting living human treasures
 - creating exhibition content for 2 heritage legacy projects
 - analysing progress and drafting a report on the implementation of the national policy on the repatriation and restitution of human remains and heritage objects.

Subprogrammes

- *Heritage Promotion* supports a range of heritage initiatives and projects, including the transformation of the heritage landscape, by conceptualising, equipping and operationalising legacy projects, the resistance and liberation heritage route and the relocation of statues; and, through the Bureau of Heraldry, registering and popularising national symbols by creating public awareness campaigns, promoting the national flag, coordinating the National Orders awards ceremony, and developing and reviewing heritage policies and legislation for the preservation, conservation and management of South African heritage.
- *National Archive Services* acquires, preserves and manages records with enduring value, and makes them accessible.
- *Heritage Institutions* funds and determines policy for declared cultural institutions and heritage bodies by ensuring that funds to these institutions are used to preserve, research, protect and promote heritage.
- *National Library Services* funds libraries and institutions such as the National Library of South Africa, the South African Library for the Blind and Blind South Africa, and develops related policy.
- *Public Library Services* transfers funds to provincial departments for conditional grant allocations to community library services for constructing and upgrading libraries, hiring personnel and purchasing library materials.
- *South African Heritage Resources Agency* transfers funds to the South African Heritage Resources Agency, which seeks to develop and implement norms and standards for managing heritage resources.
- *South African Geographical Names Council* transfers funds to the South African Geographical Names Council, an advisory body that facilitates name changes by consulting with communities to advise the Minister of Sport, Arts and Culture.
- *National Heritage Council* transfers funds to the National Heritage Council, which is mandated to enhance knowledge production on heritage and ensure the promotion and awareness of heritage.

Expenditure trends and estimates

Table 37.12 Heritage Promotion and Preservation expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Heritage Promotion	49.5	52.1	57.1	58.4	5.7%	2.0%	67.0	68.5	71.4	6.9%	2.3%
National Archive Services	59.2	58.6	56.5	59.8	0.3%	2.2%	64.8	72.7	74.4	7.6%	2.3%
Heritage Institutions	632.2	650.7	658.5	694.2	3.2%	24.6%	708.0	736.2	759.0	3.0%	24.3%
National Library Services	146.6	153.6	158.1	164.8	4.0%	5.8%	171.6	178.4	184.0	3.7%	5.9%
Public Library Services	1 588.2	1 520.8	1 628.8	1 669.6	1.7%	59.9%	1 740.1	1 812.4	1 870.6	3.9%	59.7%
South African Heritage Resources Agency	67.8	62.2	68.3	72.0	2.0%	2.5%	75.0	77.9	80.4	3.7%	2.6%
South African Geographical Council	5.4	3.8	1.9	4.4	-6.5%	0.1%	4.6	4.8	4.9	3.8%	0.2%
National Heritage Council of South Africa	73.6	74.0	74.2	77.5	1.7%	2.8%	80.7	83.9	86.5	3.7%	2.8%
Total	2 622.4	2 575.8	2 703.4	2 800.8	2.2%	100.0%	2 911.7	3 034.9	3 131.2	3.8%	100.0%
Change to 2025 Budget estimate				–			(8.8)	(20.0)	(60.8)		
Economic classification											
Current payments	104.4	108.6	108.6	116.1	3.6%	4.1%	129.6	139.6	144.8	7.6%	4.6%
Compensation of employees	60.9	66.2	67.5	77.1	8.2%	2.5%	80.7	85.0	88.6	4.7%	2.8%
Goods and services	43.5	42.4	41.1	39.1	-3.5%	1.6%	48.9	54.5	56.2	12.9%	1.8%
of which:						–					–
Computer services	2.0	0.2	2.4	4.3	28.0%	0.1%	4.4	4.6	4.8	3.8%	0.2%
Consultants: Business and advisory services	7.7	3.8	8.1	10.2	9.7%	0.3%	8.0	6.9	7.1	-11.4%	0.2%
Contractors	6.6	3.9	1.4	4.4	-12.4%	0.2%	6.7	6.8	7.0	16.8%	0.2%
Inventory: Other supplies	2.1	4.1	1.5	2.9	11.5%	0.1%	3.0	3.2	3.3	3.6%	0.1%
Property payments	3.5	2.2	3.8	1.2	-29.9%	0.1%	3.7	8.5	8.1	88.9%	0.2%
Travel and subsistence	11.0	13.0	13.9	4.4	-26.1%	0.4%	11.1	12.1	13.0	42.9%	0.4%
Transfers and subsidies	2 517.6	2 467.2	2 594.8	2 684.6	2.2%	95.9%	2 782.0	2 895.3	2 986.4	3.6%	95.4%
Provinces and municipalities	1 572.6	1 502.8	1 611.9	1 649.0	1.6%	59.2%	1 718.6	1 790.1	1 847.6	3.9%	59.0%
Departmental agencies and accounts	922.7	940.7	961.5	1 013.5	3.2%	35.9%	1 040.3	1 080.0	1 114.0	3.2%	35.6%
Higher education institutions	–	–	0.1	–	–	0.0%	–	–	–	–	–
Foreign governments and international organisations	2.5	2.6	2.7	2.8	4.5%	0.1%	2.9	3.1	3.2	3.7%	0.1%
Public corporations and private enterprises	3.0	–	–	–	-100.0%	0.0%	–	–	–	–	–
Non-profit institutions	12.8	17.0	13.5	14.1	3.3%	0.5%	14.7	16.5	15.8	3.9%	0.5%
Households	4.2	4.0	5.1	5.3	8.2%	0.2%	5.5	5.7	5.9	3.7%	0.2%
Payments for financial assets	0.4	–	–	–	-100.0%	0.0%	–	–	–	–	–
Total	2 622.4	2 575.8	2 703.4	2 800.8	2.2%	100.0%	2 911.7	3 034.9	3 131.2	3.8%	100.0%
Proportion of total programme expenditure to vote expenditure	42.0%	42.5%	44.5%	44.4%	–	–	44.0%	47.0%	47.0%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.2	0.3	0.2	–	-100.0%	–	–	–	–	–	–
Employee social benefits	0.2	0.3	0.2	–	-100.0%	–	–	–	–	–	–
Other transfers to households											
Current	4.0	3.7	4.8	5.3	9.6%	0.2%	5.5	5.7	5.9	3.7%	0.2%
Heritage projects	4.0	3.7	4.8	5.3	9.6%	0.2%	5.5	5.7	5.9	3.7%	0.2%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	922.7	940.7	961.5	1 013.5	3.2%	35.9%	1 040.3	1 080.0	1 114.0	3.2%	35.6%
Ditsong Museums of South Africa: Pretoria	101.1	110.0	114.8	119.7	5.8%	4.2%	124.3	129.3	133.3	3.7%	4.3%
National Museum: Bloemfontein	63.1	63.3	63.9	66.8	1.9%	2.4%	69.5	72.3	74.5	3.7%	2.4%
Amazwi South African Museum of Literature: Makhanda	15.0	16.2	15.5	16.2	2.7%	0.6%	16.9	17.6	18.1	3.8%	0.6%
Robben Island Museum: Cape Town	89.3	92.5	89.0	100.0	3.9%	3.5%	96.8	100.7	103.8	1.2%	3.3%
Freedom Park: Pretoria	104.5	105.3	111.0	112.8	2.6%	4.1%	114.1	118.6	122.2	2.7%	3.9%
Nelson Mandela Museum: Mthatha	34.1	33.2	35.1	36.7	2.5%	1.3%	38.2	39.7	40.9	3.7%	1.3%
KwaZulu-Natal Museum: Pietermaritzburg	41.7	42.4	42.9	44.7	2.3%	1.6%	46.5	48.3	49.8	3.7%	1.6%
uMsunduzi Museum: Pietermaritzburg	23.4	24.1	23.8	25.0	2.2%	0.9%	26.0	27.0	27.9	3.8%	0.9%
William Humphreys Art Gallery: Kimberley	12.1	12.5	11.9	12.5	0.9%	0.5%	13.0	13.5	13.9	3.8%	0.4%

Table 37.12 Heritage Promotion and Preservation expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million				2025/26	2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
War Museum of the Boer Republics: Bloemfontein	17.8	18.0	18.0	18.1	0.6%	0.7%	18.9	19.7	20.3	3.8%	0.6%
South African Heritage Resources Agency	67.8	62.2	68.3	72.0	2.0%	2.5%	75.0	77.9	80.4	3.7%	2.6%
National Library of South Africa	123.0	128.0	128.8	133.0	2.6%	4.8%	137.9	142.6	147.4	3.5%	4.7%
South African Library for the Blind	26.4	25.8	32.1	37.1	12.0%	1.1%	39.2	39.8	41.3	3.6%	1.3%
National Heritage Council of South Africa	73.6	74.0	74.2	77.5	1.7%	2.8%	80.7	83.9	86.5	3.7%	2.8%
Iziko Museums of South Africa	100.0	103.4	102.1	110.0	3.2%	3.9%	110.6	115.0	118.6	2.6%	3.8%
Luthuli Museum: Stanger	17.7	17.7	17.8	18.6	1.7%	0.7%	19.4	20.1	20.8	3.7%	0.7%
Die Afrikaanse Taalmuseum en -monument: Paarl	11.9	12.2	12.1	12.8	2.4%	0.5%	13.3	13.9	14.3	3.8%	0.5%
Public corporations and private enterprises											
Other transfers to private enterprises											
Current	3.0	–	–	–	-100.0%	–	–	–	–	–	–
Rashid Lombard Inc (Pty) Ltd	3.0	–	–	–	-100.0%	–	–	–	–	–	–
Non-profit institutions											
Current	12.8	17.0	13.5	14.1	3.3%	0.5%	14.7	16.5	15.8	3.9%	0.5%
Engelenburg House art collection: Pretoria	0.4	–	0.4	0.5	3.1%	–	0.5	0.5	0.5	3.7%	0.0%
Various institutions: Heritage projects	0.2	–	–	–	-100.0%	–	–	–	–	–	–
Blind South Africa	9.8	9.9	8.6	9.0	-2.7%	0.3%	9.5	9.8	10.1	3.9%	0.3%
Library and Information Association of South Africa	2.4	5.4	4.5	4.6	24.7%	0.2%	4.8	4.2	5.1	4.0%	0.2%
South African Council for the Blind	–	1.8	–	–	–	–	–	2.0	–	–	0.0%
Provinces and municipalities											
Provincial revenue funds											
Current	1 261.9	1 311.1	1 398.5	1 391.8	3.3%	50.1%	1 539.9	1 790.1	1 847.6	9.9%	57.0%
Community library services grant current	1 261.9	1 311.1	1 398.5	1 391.8	3.3%	50.1%	1 539.9	1 790.1	1 847.6	9.9%	57.0%
Capital	310.7	191.7	213.4	257.2	-6.1%	9.1%	178.7	–	–	-100.0%	2.0%
Community library services grant capital	310.7	191.7	213.4	257.2	-6.1%	9.1%	178.7	–	–	-100.0%	2.0%
Foreign governments and international organisations											
Current	2.5	2.6	2.7	2.8	4.5%	0.1%	2.9	3.1	3.2	3.7%	0.1%
African World Heritage Fund	2.2	2.2	2.3	2.4	3.1%	0.1%	2.5	2.6	2.7	3.7%	0.1%
International Centre for the Study of the Preservation and Restoration of Cultural Property	0.2	0.2	0.2	0.2	4.9%	–	0.2	0.2	0.2	3.9%	0.0%
United Nations Education, Scientific and Cultural Organisation	0.1	–	–	–	-100.0%	–	–	–	–	–	–
International Council on Archives	–	0.1	0.1	0.1	–	–	0.2	0.2	0.2	3.7%	0.0%
Eastern and Southern Africa regional branch of the International Council on Archives	–	0.0	–	0.0	–	–	0.0	0.0	0.0	5.3%	0.0%
International Federation of Film Archives	–	–	0.0	0.0	–	–	0.0	0.0	0.0	3.5%	0.0%
International Association of Sound and Audiovisual Archives	–	–	–	0.0	–	–	0.0	0.0	0.0	10.1%	0.0%
Higher education institutions											
Higher education institutions											
Current	–	–	0.1	–	–	–	–	–	–	–	–
Stellenbosch University	–	–	0.1	–	–	–	–	–	–	–	–

Personnel information

Table 37.13 Heritage Promotion and Preservation personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
								2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
		2024/25	2025/26	2026/27	2027/28	2028/29													
Heritage Promotion and Preservation		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost						
Salary level	150	23	125	67.5	0.5	127	77.1	0.6	129	80.7	0.6	129	85.0	0.7	127	88.6	0.7	-0.2%	100.0%
1 – 6	47	14	43	11.5	0.3	36	11.0	0.3	37	11.9	0.3	37	12.5	0.3	37	13.2	0.4	0.9%	29.3%
7 – 10	65	—	49	26.6	0.5	56	33.1	0.6	57	35.3	0.6	57	37.2	0.7	55	38.1	0.7	-0.6%	44.0%
11 – 12	20	—	17	16.5	1.0	18	18.8	1.0	18	19.8	1.1	18	20.8	1.2	18	22.0	1.2	—	14.1%
13 – 16	9	—	9	12.1	1.4	9	13.5	1.5	8	13.1	1.6	8	13.8	1.7	8	14.5	1.8	-3.0%	6.4%
Other	9	9	9	0.8	0.1	8	0.7	0.1	8	0.7	0.1	8	0.7	0.1	8	0.7	0.1	—	6.2%

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

2. Rand million.

Entities

Boxing South Africa

Selected performance indicators

Table 37.14: Boxing South Africa performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP Outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of licensees trained and developed per year	Boxing development	Social cohesion and nation building	183	200	185	250	250	250	250
Number of boxing practitioners licensed per year	Boxing development		1 221	980	1 443	1 080	1 000	1 000	1 000
Number of tournament venues inspected per year	Boxing development		86	60	72	60	70	70	70

Entity overview

Boxing South Africa was established in terms of the Boxing Act (2001), which mandates the entity to administer professional boxing; recognise amateur boxing; create and ensure synergy between professional and amateur boxing; and promote engagement and interaction between associations of boxers, managers, promoters and trainers.

Over the medium term, the entity will continue to focus on contributing to nation building, healthy lifestyles and social cohesion by promoting participation in boxing; strengthening the boxing regulatory environment; and ensuring the effective administration of the sport. Over the period ahead, it aims to train and develop 750 licensees, license 3 000 boxing practitioners and inspect 210 tournament venues at a projected cost of R14.1 million. Compensation of employees is the largest share of expenditure, accounting for an estimated 55.5 per cent (R45.6 million) of the total budget over the next 3 years.

The entity expects to derive 81.4 per cent (R67 million) of its revenue over the period ahead through transfers from the department and generate the remainder from fees for the sanctioning and licensing of boxing tournaments, and fines and interest. Expenditure and revenue are expected to increase at an average annual rate of 4 per cent, from R25.3 million in 2025/26 to R28.5 million in 2028/29.

Programmes/Objectives/Activities

Table 37.15 Boxing South Africa expenditure trends and estimates by programme/objective/activity

Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	19.8	29.8	18.1	17.7	-3.7%	70.0%	18.4	19.2	19.9	4.0%	69.9%
Boxing development	5.7	7.2	4.4	4.3	-8.7%	17.7%	4.5	4.7	4.9	4.1%	17.0%
Boxing promotion	2.8	5.5	3.4	3.3	5.2%	12.3%	3.4	3.6	3.7	4.3%	13.1%
Total	28.3	42.5	25.9	25.3	-3.7%	100.0%	26.3	27.5	28.5	4.0%	100.0%

Statement of financial performance

Table 37.16 Boxing South Africa statement of financial performance

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate							
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	3.6	5.9	9.0	4.6	8.5%	20.0%	4.7	5.1	5.4	5.8%	18.6%
Sale of goods and services other than capital assets	2.8	2.2	2.5	2.2	-7.1%	8.4%	2.4	2.5	2.6	5.0%	9.0%
Other non-tax revenue	0.8	3.8	6.4	2.4	42.9%	11.6%	2.4	2.6	2.9	6.5%	9.5%
Transfers received	24.7	27.0	20.0	20.7	-5.6%	80.0%	21.5	22.4	23.1	3.6%	81.4%
Total revenue	28.3	32.9	29.0	25.3	-3.6%	100.0%	26.3	27.5	28.5	4.0%	100.0%
Expenses											
Current expenses	28.3	42.2	25.6	25.3	-3.7%	99.5%	26.3	27.5	28.5	4.0%	100.0%
Compensation of employees	10.4	20.9	12.0	13.8	9.9%	46.8%	14.5	15.2	15.9	5.0%	55.5%
Goods and services	17.5	20.8	13.3	11.2	-13.7%	51.5%	11.7	12.1	12.4	3.4%	44.1%
Depreciation	0.5	0.5	0.3	0.3	-11.8%	1.2%	0.1	0.1	0.1	-24.2%	0.5%
Interest, dividends and rent on land	—	0.0	0.0	—	—	—	—	—	—	—	—
Transfers and subsidies	—	0.3	0.3	—	—	0.5%	—	—	—	—	—
Total expenses	28.3	42.5	25.9	25.3	-3.7%	100.0%	26.3	27.5	28.5	4.0%	100.0%
Surplus/(Deficit)	(0.1)	(9.6)	3.1	—	-100.0%		—	—	—	—	

Personnel information

Table 37.17 Boxing South Africa personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026		Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29		2026/27 - 2028/29
Boxing South Africa		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	18	18	18	12.0	0.7	18	13.8	0.8	18	14.5	0.8	18	15.2	0.8	18	15.9	0.9	–	100.0%
1 – 6	5	5	5	1.2	0.2	5	1.3	0.3	5	1.3	0.3	5	1.4	0.3	5	1.4	0.3	–	27.8%
7 – 10	7	7	7	3.4	0.5	7	3.6	0.5	7	3.8	0.5	7	4.0	0.6	7	4.2	0.6	–	38.9%
11 – 12	3	3	3	3.3	1.1	3	3.6	1.2	3	3.8	1.3	3	4.0	1.3	3	4.2	1.4	–	16.7%
13 – 16	3	3	3	4.2	1.4	3	5.3	1.8	3	5.5	1.8	3	5.8	1.9	3	6.1	2.0	–	16.7%

Heritage institutions

Selected performance indicators

Table 37.18 Heritage institutions performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of exhibitions held per year	Public engagement	Social cohesion and nation building	155	158	159	162	162	161	161
Number of visitors at exhibitions per year	Public engagement		2 347 711	2 446 121	2 519 504	2 535 413	2 535 413	2 535 555	2 535 557
Number of new publications or articles produced per year	Business development		150	160	160	160	162	162	162
Number of heritage assets or artefacts acquired per year	Business development		114 655	117 223	117 229	117 331	117 331	117 340	117 341
Number of educational interactions with schools per year	Public engagement		63 100	63 185	63 816	64 012	64 021	64 021	64 021

Entity overview

The following heritage institutions were established in terms of the Cultural Institutions Act (1998) and derive their mandates from this act and the 1996 White Paper on Arts, Culture and Heritage: the Amazwi South African Museum of Literature; Die Afrikaanse Taalmuseum en -monument; Ditsong Museums of South Africa; Iziko Museums of South Africa; Freedom Park; the KwaZulu-Natal Museum; the Luthuli Museum; the National Museum; the Nelson Mandela Museum; the Robben Island Museum; the War Museum of the Boer Republics; the William Humphreys Art Gallery; and the uMsunduzi Museum.

Heritage institutions will focus on collecting, preserving, and providing and promoting access to and awareness of South Africa's national heritage over the medium term by hosting exhibitions to encourage educational and public outreach programmes, and celebrate the diversity of the country's cultural and natural heritage. Over the medium term, the institutions plan to host 484 exhibitions, create awareness of museum services through 192 063 education and public outreach programmes and celebrate the diversity of the country's cultural and natural heritage by making museum services accessible to all in South Africa. Spending on goods and services comprises the largest share of total expenditure, at an estimated 48.7 per cent (R2 billion) over the period ahead.

The institutions are set to receive 77.8 per cent (R3.2 billion) of their revenue over the period ahead through transfers from the department and the remainder through entrance fees, donor assistance and sponsorships. Cabinet has approved a one-off baseline increase to National Museum: Bloemfontein of R26 million in 2026/27 for the presidential employment creative industries stimulus programme. Expenditure is set to increase in line with revenue at an average annual rate of 1.8 per cent, from R1.3 billion in 2025/26 to R1.4 billion in 2028/29.

Programmes/Objectives/Activities

Table 37.19 Heritage institutions expenditure trends and estimates by programme/objective/activity

Table 57/25 Heritage Institutions expenditure trends and estimates by programme, objective/activity											
					Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome					Revised estimate						
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	839.3	885.2	885.7	853.6	0.6%	67.5%	931.8	847.4	873.8	0.8%	63.7%
Business development	280.9	308.8	318.8	368.8	9.5%	24.9%	389.3	406.9	424.9	4.8%	29.3%
Public engagement	66.8	89.0	106.4	95.6	12.7%	7.0%	92.9	98.0	102.5	2.3%	7.0%
Lilliesleaf, Samora Machel and Matola museums	8.3	9.3	6.4	10.3	7.5%	0.7%	—	—	—	-100.0%	—
Total	1 195.3	1 292.3	1 317.4	1 328.3	3.6%	100.0%	1 414.0	1 352.3	1 401.2	1.8%	100.0%

Statement of financial performance

Table 37.20 Heritage institutions statement of financial performance

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	195.7	230.4	238.8	292.9	14.4%	21.2%	291.0	310.2	322.6	3.3%	22.2%
Sale of goods and services other than capital assets	136.3	154.6	173.4	196.3	12.9%	14.6%	201.4	214.1	225.5	4.7%	15.4%
Other sales	7.9	11.4	13.7	22.6	42.0%	1.2%	18.9	19.8	20.1	-3.9%	1.4%
Other non-tax revenue	59.4	75.9	65.3	96.6	17.6%	6.6%	89.6	96.1	97.1	0.2%	6.8%
Transfers received	813.6	841.9	864.6	1 035.4	8.4%	78.8%	1 123.0	1 042.1	1 078.5	1.4%	77.8%
Total revenue	1 009.3	1 072.3	1 103.4	1 328.3	9.6%	100.0%	1 414.0	1 352.3	1 401.2	1.8%	100.0%
Expenses											
Current expenses	1 143.4	1 238.2	1 260.2	1 278.5	3.8%	95.9%	1 360.5	1 296.4	1 344.7	1.7%	96.0%
Compensation of employees	449.4	474.9	512.1	567.8	8.1%	39.0%	598.8	625.7	652.5	4.7%	45.0%
Goods and services	655.4	720.2	716.6	680.0	1.2%	54.0%	731.7	639.3	659.9	-1.0%	48.7%
Depreciation	31.7	31.8	18.9	30.6	-1.2%	2.2%	30.0	31.3	32.3	1.8%	2.2%
Interest, dividends and rent on land	6.8	11.2	12.6	0.0	-81.9%	0.6%	0.0	0.0	0.0	—	—
Transfers and subsidies	51.9	54.1	57.2	49.8	-1.4%	4.1%	53.5	55.9	56.5	4.3%	4.0%
Total expenses	1 195.3	1 292.3	1 317.4	1 328.3	3.6%	100.0%	1 414.0	1 352.3	1 401.2	1.8%	100.0%
Surplus/(Deficit)	(186.0)	(220.0)	(214.0)	—	-100.0%		—	—	—	—	

Personnel information

Table 37.21 Heritage institutions personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved establishments	Number of posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				2025/26 - 2028/29
Heritage institutions			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	1 158	1 159	1 040	512.1	0.5	1 040	567.8	0.5	1 063	598.8	0.6	1 060	625.7	0.6	1 055	652.5	0.6	0.5%	100.0%
1 – 6	404	404	350	86.6	0.2	348	97.7	0.3	358	103.6	0.3	356	107.1	0.3	358	110.7	0.3	0.9%	33.7%
7 – 10	611	612	558	288.6	0.5	559	315.0	0.6	566	330.9	0.6	565	347.5	0.6	563	363.5	0.6	0.2%	53.3%
11 – 12	91	91	81	78.9	1.0	81	85.4	1.1	87	91.7	1.1	87	95.4	1.1	82	98.8	1.2	0.4%	8.1%
13 – 16	52	52	51	58.1	1.1	52	69.6	1.3	52	72.6	1.4	52	75.7	1.5	52	79.5	1.5	–	4.9%

1. Rand million.

Libraries

Selected performance indicators

Table 37.22 Libraries performance indicators by programme/objective/activity and related outcome

Table 1:22: Selected performance indicators by programme, objective, activity and related outcome									
Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of documentary heritage items preserved and conserved per year	Business development	Social cohesion and nation building	14 700	16 640	19 368	19 368	19 368	20 900	20 900
Number of heritage items digitised per year	Business development		56 179	49 152	50 212	50 000	52 000	54 000	56 000
Number of book club support workshops conducted per year	Public engagement		9	10	5	9	8	10	10
Number of tactile books produced for the South African Library for the Blind per year	Business development		30	30	31	30	30	35	35
Number of in-house Braille book titles produced for the South African Library for the Blind per year	Business development		241	240	240	240	240	240	240

Entity overview

The National Library of South Africa was established in terms of the National Library of South Africa Act (1998), which requires it to contribute to socioeconomic, cultural, educational, scientific and innovation development by collecting, recording and preserving the national documentary heritage, making it available and promoting an awareness and appreciation for it by fostering information literacy and facilitating access to information resources. The South African Library for the Blind was established in terms of the South African Library for the Blind Act (1998) and is mandated to provide a national library and information services to blind and print-handicapped readers in South Africa.

In partnership with provincial library services, the National Library of South Africa will continue to focus on promoting a culture of reading, writing and literacy development by reprinting South African classics, hosting reading campaigns, and promoting and marketing the legal deposit of published documentary heritage. These activities are funded through an allocation of R11.7 million in the *community library services grant*. The library also plans to digitise 162 000 heritage items and preserve and conserve 61 168 documentary heritage items over the period ahead at a projected cost of R92.3 million.

Over the medium term, the South African Library for the Blind aims to produce 720 Braille books, 95 books in alternative formats such as audio, and 100 tactile books for visually impaired people. These items will be circulated for lending to the public. The library is allocated R35.5 million by the department over the period ahead to manage the grant's monitoring and evaluation function, upgrade ICT infrastructure and software, support the establishment and maintenance of mini libraries in provinces, and promote a culture of reading among visually impaired people. It is funded through transfers from the department, amounting to an estimated R122.3 million over the medium term.

The libraries' total expenditure and revenue is set to increase at an average annual rate of 3.1 per cent, from R193.1 million in 2025/26 to R211.9 million in 2028/29. Transfers from the department account for a projected 97 per cent (R597.1 million) of total revenue over the period ahead, increasing at an average annual rate of 3.5 per cent, from R184.5 million in 2025/26 to R204.8 million in 2028/29.

Programmes/Objectives/Activities

Table 37.23 Libraries expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	129.4	149.6	178.4	132.8	0.9%	67.5%	136.2	141.9	145.8	3.2%	68.9%
Business development	39.6	49.3	38.7	36.6	-2.6%	18.8%	37.6	39.1	40.7	3.6%	19.1%
Public engagement	40.0	32.3	24.2	23.7	-16.0%	13.7%	23.9	24.9	25.3	2.2%	12.0%
Total	209.1	231.2	241.2	193.1	-2.6%	100.0%	197.7	206.0	211.9	3.1%	100.0%

Statement of financial performance

Table 37.24 Libraries statement of financial performance

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Revised estimate			Medium-term expenditure estimate				
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Revenue											
Non-tax revenue	10.4	12.9	13.8	8.6	-6.0%	5.0%	4.6	6.8	7.1	-6.2%	3.0%
Other non-tax revenue	10.4	12.9	13.8	8.6	-6.0%	5.0%	4.6	6.8	7.1	-6.2%	3.0%
Transfers received	232.3	222.1	225.8	184.5	-7.4%	95.0%	193.0	199.3	204.8	3.5%	97.0%
Total revenue	242.6	235.0	239.6	193.1	-7.3%	100.0%	197.7	206.0	211.9	3.1%	100.0%

Table 37.24 Libraries statement of financial performance (continued)

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Expenses											
Current expenses	208.9	230.9	241.0	192.9	-2.6%	99.9%	197.4	205.8	211.6	3.1%	99.9%
Compensation of employees	92.5	92.6	86.7	97.6	1.8%	42.2%	103.7	107.7	112.6	4.9%	52.6%
Goods and services	107.0	128.4	152.8	94.3	-4.1%	55.2%	92.8	96.0	96.1	0.6%	46.3%
Depreciation	6.3	5.8	1.5	1.0	-45.5%	1.7%	0.9	2.1	2.9	40.7%	1.0%
Interest, dividends and rent on land	3.1	4.1	—	—	-100.0%	0.8%	—	—	—	—	—
Transfers and subsidies	0.2	0.3	0.2	0.3	2.8%	0.1%	0.3	0.2	0.3	6.3%	0.1%
Total expenses	209.1	231.2	241.2	193.1	-2.6%	100.0%	197.7	206.0	211.9	3.1%	100.0%
Surplus/(Deficit)	33.5	3.8	(1.7)	—	-100.0%		—	—	—	—	

Personnel information

Table 37.25 Libraries personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of approved funded posts	Number of posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29		2025/26 - 2028/29			2026/27 - 2028/29
Libraries			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	180	189	179	86.7	0.5	180	97.6	0.5	178	103.7	0.6	182	107.7	0.6	185	112.6	0.6	0.9%	100.0%
1 – 6	35	30	38	14.0	0.4	35	6.9	0.2	35	9.6	0.3	35	8.3	0.2	35	9.4	0.3	–	19.3%
7 – 10	121	107	120	51.7	0.4	121	46.5	0.4	120	47.9	0.4	124	51.1	0.4	127	53.0	0.4	1.6%	68.1%
11 – 12	18	46	15	11.4	0.8	18	35.3	2.0	17	37.0	2.2	17	38.7	2.3	17	40.3	2.4	-1.9%	9.4%
13 – 16	6	6	6	9.6	1.6	6	8.9	1.5	6	9.2	1.5	6	9.6	1.6	6	9.9	1.7	–	3.3%

1. Rand million.

National Arts Council

Selected performance indicators

Table 37.26 National Arts Council performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets			
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2028/29
Percentage of projects implemented by marginalised council beneficiaries across all provinces per year	Business development		42.9% (R86.4m/ R201.1m)	42.9% (R90.5m/ R210.9m)	70.4% (R131m/ R186m)	50%	50%	50%	50%	50%
Number of showcase projects financially supported by the council per year	Business development		58	22	8	10	14	14	14	14
Number of job opportunities created through council funding per year	Business development	Social cohesion and nation building	– ¹	– ¹	– ¹	– ¹	2 825	2 825	2 825	2 825
Number of arts industry promotion engagements implemented by the council per year	Business development		14	26	6	6	8	8	8	8
Number of arts-related publications disseminated by the council per year	Business development		12	9	8	8	6	6	6	6

1. Indicator introduced in 2026/27.

Entity overview

The National Arts Council derives its mandate from the National Arts Council Act (1997), which requires it to

provide and encourage opportunities for people to practice the arts, foster the expression of a national identity and consciousness through the arts, provide historically disadvantaged artists with additional help and resources to give them greater access to the arts, address historical imbalances in the provision of infrastructure for the promotion of the arts, develop and promote the arts, and encourage artistic excellence. Redressing past imbalances is pivotal to the council's work.

Over the medium term, the council will continue to prioritise applications from historically disadvantaged provinces, marginalised groups, and rural and peri-urban areas. Key activities include funding and developing artists across 7 disciplines, facilitating promotional events and content distribution to boost local and international recognition, producing research and policy recommendations to advance arts advocacy, and building partnerships with government, academia, the private sector and civil society to amplify resources, encourage innovation and ensure the sector's sustainability. The council has budgeted R306.5 million over the period ahead for these activities.

Cabinet has approved a one-off baseline increase of R165.8 million in 2026/27 for the presidential employment creative industries stimulus programme. Over the medium term, revenue and expenditure are expected to decrease at an average annual rate of 16.3 per cent, from R246.1 million in 2025/26 to R144.1 million in 2028/29, mainly due to the allocation in 2025/26 for the presidential employment creative industries stimulus programme. The council is set to receive 98.4 per cent (R574.8 million) of its revenue over the MTEF period through transfers from the department and the balance from interest earned.

Programmes/Objectives/Activities

Table 37.27 National Arts Council of South Africa expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	44.7	38.8	40.8	34.4	-8.4%	13.8%	35.9	37.2	38.4	3.8%	19.1%
Public engagement	44.6	44.1	46.5	48.8	3.0%	16.0%	50.7	45.9	44.5	-3.0%	24.2%
Business development	226.7	238.4	179.8	162.9	-10.4%	70.2%	213.7	56.6	61.2	-27.9%	56.7%
Total	316.0	321.3	267.0	246.1	-8.0%	100.0%	300.2	139.7	144.1	-16.3%	100.0%

Statement of financial performance

Table 37.28 National Arts Council of South Africa statement of financial performance

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	5.5	20.5	17.4	2.5	-22.8%	3.9%	3.0	3.0	3.2	8.1%	1.6%
Other non-tax revenue	5.5	20.5	17.4	2.5	-22.8%	3.9%	3.0	3.0	3.2	8.1%	1.6%
Transfers received	306.9	314.7	260.6	243.6	-7.4%	96.1%	297.2	136.7	140.9	-16.7%	98.4%
Total revenue	312.4	335.2	278.0	246.1	-7.6%	100.0%	300.2	139.7	144.1	-16.3%	100.0%
Expenses											
Current expenses	44.7	38.8	40.8	34.4	-8.4%	13.8%	35.9	37.2	38.4	3.8%	19.1%
Compensation of employees	25.5	23.8	26.6	25.9	0.5%	8.9%	27.2	28.7	30.1	5.1%	14.7%
Goods and services	17.9	13.3	12.0	8.5	-22.0%	4.5%	8.6	8.5	8.3	-0.6%	4.4%
Depreciation	1.4	1.7	2.2	—	-100.0%	0.5%	—	—	—	—	—
Transfers and subsidies	271.3	282.5	226.2	211.7	-7.9%	86.2%	264.4	102.5	105.7	-20.7%	80.9%
Total expenses	316.0	321.3	267.0	246.1	-8.0%	100.0%	300.2	139.7	144.1	-16.3%	100.0%
Surplus/(Deficit)	(3.6)	13.9	10.9	—	-100.0%		—	—	—	—	

Personnel information

Table 37.29 National Arts Council of South Africa personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29		
National Arts Council of South Africa			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	32	32	32	26.6	0.8	32	25.9	0.8	32	27.2	0.9	32	28.7	0.9	32	30.1	0.9	–	100.0%
1 – 6	5	5	5	1.0	0.2	5	0.5	0.1	5	0.5	0.1	5	0.6	0.1	5	0.6	0.1	–	15.6%
7 – 10	9	9	9	5.8	0.6	9	4.7	0.5	9	5.0	0.6	9	5.2	0.6	9	5.5	0.6	–	28.1%
11 – 12	7	7	7	5.8	0.8	7	6.1	0.9	7	6.4	0.9	7	6.7	1.0	7	7.0	1.0	–	21.9%
13 – 16	11	11	11	14.0	1.3	11	14.6	1.3	11	15.3	1.4	11	16.1	1.5	11	17.0	1.5	–	34.4%

1. Rand million.

National Film and Video Foundation

Selected performance indicators

Table 37.30 National Film and Video Foundation performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP priority	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of funded projects on South African content that are in development per year	Content development	Social cohesion and nation building	56	60	70	35	35	35	35
Number of funded projects on South African content that are in production per year	Content development		38	42	62	22	22	22	22
Number of film festival grants awarded per year	Marketing and distribution		12	21	19	14	14	14	14
Number of grants awarded for national festivals per year	Marketing and distribution		14	18	18	14	14	14	14
Number of interns identified and placed in relevant industry institutions to gain workplace experience per year	Training, skills, research and policy development		55	60	35	35	35	35	35
Number of marketing distribution grants awarded per year	Marketing and distribution		10	12	11	9	9	9	9
Number of bursaries awarded per year in line with specific criteria	Training, skills, research and policy development		73	69	58	25	25	25	25

Entity overview

The National Film and Video Foundation is governed in terms of the National Film and Video Foundation Act (1997), as amended by the Cultural Laws Amendment (2001). It is mandated to develop and promote the film and video industry in South Africa through the programmes it funds and carry out other enabling activities such as providing training to industry players, supporting and developing historically disadvantaged people in the audio-visual industry in line with South Africa's transformation agenda, increasing the number of people trained in scarce skills, and creating job opportunities in the film and video industry.

Providing funding for content development in the film industry is at the core of the foundation's work. As such, funding applications for feature films, documentaries, short films and television-format concepts are all considered. The foundation plans to fund 105 South African films that are in development and 66 that are in production at an estimated cost of R198 million over the period ahead. In partnership with the Media Information and Communication Technologies Sector Education and Training Authority, the foundation plans to provide bursaries to 75 young people interested in studying film and provide 105 young people with opportunities to develop skills and empower themselves by gaining necessary workplace experience at an estimated cost of R36 million over the MTEF period.

Cabinet has approved a one-off baseline increase in 2026/27 of R178.1 million for the presidential employment

creative industries stimulus programme. Expenditure is set to decrease at an average annual rate of 22.7 per cent, from R390.1 million in 2025/26 to R180.1 million in 2028/29, mainly due to the allocation in 2025/26 for the presidential employment creative industries stimulus programme. The foundation expects to receive 96.2 per cent (R675.8 million) of its revenue over the MTEF period through transfers from the department. Revenue is set to decrease in line with expenditure.

Programmes/Objectives/Activities

Table 37.31 National Film and Video Foundation expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	49.7	265.2	111.0	47.0	-1.9%	36.0%	48.2	51.3	51.4	3.0%	21.5%
Content development	225.2	68.0	60.9	296.1	9.6%	49.5%	252.4	76.3	78.7	-35.7%	58.0%
Training, skills, research and policy development	14.8	9.6	12.4	17.6	5.8%	4.1%	16.3	17.6	18.4	1.5%	7.4%
Public engagement	33.3	26.3	46.1	29.3	-4.1%	10.3%	29.3	30.8	31.6	2.5%	13.1%
Total	323.1	369.1	230.4	390.1	6.5%	100.0%	346.2	176.0	180.1	-22.7%	100.0%

Statement of financial performance

Table 37.32 National Film and Video Foundation statement of financial performance

Statement of financial performance

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	54.4	35.3	36.8	6.3	-51.1%	10.0%	8.2	9.7	8.6	10.5%	3.8%
Other non-tax revenue	54.4	35.3	36.8	6.3	-51.1%	10.0%	8.2	9.7	8.6	10.5%	3.8%
Transfers received	291.1	324.5	189.5	383.7	9.6%	90.0%	338.0	166.3	171.5	-23.5%	96.2%
Total revenue	345.5	359.8	226.2	390.1	4.1%	100.0%	346.2	176.0	180.1	-22.7%	100.0%
Expenses											
Current expenses	49.7	54.1	58.6	47.0	-1.9%	16.0%	48.2	51.3	51.4	3.0%	21.5%
Compensation of employees	31.3	32.9	37.2	34.6	3.5%	10.4%	35.7	37.7	38.4	3.5%	15.9%
Goods and services	15.8	17.9	18.2	10.8	-12.0%	4.8%	10.8	12.0	12.2	4.3%	5.0%
Depreciation	2.7	3.3	3.2	1.6	-14.9%	0.8%	1.7	1.6	0.8	-21.4%	0.6%
Transfers and subsidies	273.3	315.0	171.9	343.0	7.9%	84.0%	298.1	124.7	128.6	-27.9%	78.5%
Total expenses	323.1	369.1	230.4	390.1	6.5%	100.0%	346.2	176.0	180.1	-22.7%	100.0%
Surplus/(Deficit)	22.4	(9.3)	(4.2)	-	-100.0%		-	-	-	-	

Personnel information

Table 37.33 National Film and Video Foundation personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average salary level/ Total (%)
Number of funded posts	Number of approved establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
National Film and Video Foundation			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	56	56	56	37.2	0.7	56	34.6	0.6	56	35.7	0.6	56	37.7	0.7	56	38.4	0.7	–	100.0%
1 – 6	15	15	15	1.9	0.1	15	1.8	0.1	15	1.8	0.1	15	1.9	0.1	15	1.9	0.1	–	26.8%
7 – 10	26	26	26	17.1	0.7	26	15.8	0.6	26	16.7	0.6	26	17.5	0.7	26	18.0	0.7	–	46.4%
11 – 12	11	11	11	10.6	1.0	11	10.3	0.9	11	10.1	0.9	11	10.6	1.0	11	11.2	1.0	–	19.6%
13 – 16	4	4	4	7.6	1.9	4	6.8	1.7	4	7.1	1.8	4	7.6	1.9	4	7.4	1.8	–	7.1%

1. Rand million.

National Heritage Council

Selected performance indicators

Table 37.34 National Heritage Council performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of initiatives supported per year associated with living heritage	Business development	Social cohesion and nation building	6	6	10	6	7	7	7
Number of heritage exchange programmes implemented/participated in per year	Business development		2	2	4	2	2	2	2
Number of community heritage projects supported and funded per year	Business development		32	31	31	31	31	31	31
Number of provincial resistance and liberation heritage route sites developed and managed per year	Business development		9	9	10	9	9	9	9

Entity overview

The National Heritage Council is a schedule 3A public entity established in terms of the National Heritage Council Act (1999) to preserve South African heritage as a priority for nation building and national identity. The council's focus over the period ahead will be on the pillars of heritage conservation, cultural diplomacy, funding, advocacy, education, development, transformation and strategic partnerships. Each of these entails concerted effort by the council to address longstanding challenges while leveraging emerging opportunities.

The council will focus on expanding the accessibility, promoting the inclusivity and enhancing the visibility of heritage across communities. It plans to distribute R20 million over the MTEF period to at least 90 heritage projects through public calls for proposals.

The council derives its revenue entirely through transfers from the department. Cabinet has approved a one-off baseline increase in 2026/27 of R27 million for the presidential employment creative industries stimulus programme. Expenditure and revenue are expected to increase at an average annual rate of 3.7 per cent, from R77.5 million in 2025/26 to R86.5 million in 2028/29.

Programmes/Objectives/Activities

Table 37.35 National Heritage Council of South Africa expenditure trends and estimates by programme/objective/activity

R million	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	43.6	39.9	46.5	47.3	2.7%	39.8%	49.4	51.3	52.8	3.8%	55.2%
Business development	95.8	62.4	80.0	30.3	-31.9%	60.2%	58.2	32.6	33.7	3.6%	44.8%
Total	139.5	102.4	126.5	77.5	-17.8%	100.0%	107.7	83.9	86.5	3.7%	100.0%

Statement of financial performance

Table 37.36 National Heritage Council of South Africa statements of financial performance

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	1.8	3.2	3.1	–	-100.0%	1.8%	–	–	–	–	–
Other non-tax revenue	1.8	3.2	3.1	–	-100.0%	1.8%	–	–	–	–	–
Transfers received	142.3	102.8	131.4	77.5	-18.3%	98.2%	107.7	83.9	86.5	3.7%	100.0%
Total revenue	144.1	106.0	134.6	77.5	-18.7%	100.0%	107.7	83.9	86.5	3.7%	100.0%
Expenses											
Current expenses	74.5	102.4	126.5	77.5	1.4%	85.4%	107.7	83.9	86.5	3.7%	100.0%
Compensation of employees	33.4	35.6	37.2	40.1	6.3%	32.8%	43.3	45.2	47.2	5.6%	48.8%
Goods and services	39.2	65.5	86.9	37.5	-1.5%	51.4%	64.4	38.7	39.3	1.6%	51.2%
Depreciation	1.9	1.2	2.4	–	-100.0%	1.2%	–	–	–	–	–
Transfers and subsidies	65.0	–	–	–	-100.0%	14.6%	–	–	–	–	–
Total expenses	139.5	102.4	126.5	77.5	-17.8%	100.0%	107.7	83.9	86.5	3.7%	100.0%
Surplus/(Deficit)	4.6	3.7	8.1	–	-100.0%		–	–	–	–	

Personnel information

Table 37.37 National Heritage Council of South Africa personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved posts on establishment																		
		Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29					2025/26 - 2028/29
National Heritage Council of South Africa			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	64	64	56	37.2	0.7	64	40.1	0.6	53	43.3	0.8	53	45.2	0.9	53	47.2	0.9	-6.1%	100.0%
1 – 6	27	27	26	4.1	0.2	27	3.9	0.1	16	2.7	0.2	16	2.8	0.2	16	3.0	0.2	-16.0%	30.2%
7 – 10	14	14	6	3.5	0.6	14	7.4	0.5	14	8.6	0.6	14	9.0	0.6	14	9.4	0.7	–	26.4%
11 – 12	13	13	11	11.4	1.0	13	13.0	1.0	13	13.7	1.1	13	14.3	1.1	13	14.9	1.1	–	24.5%
13 – 16	10	10	13	18.2	1.4	10	15.8	1.6	10	18.3	1.8	10	19.0	1.9	10	19.9	2.0	–	18.9%

1. Rand million.

Pan South African Language Board

Selected performance indicators

Table 37.38 Pan South African Language Board performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of printed and recorded lexicographical materials per year	Business development	Social cohesion and nation building	5	6	1	1	1	5	13
Percentage of linguistic human rights violations resolved per year	Business development		92% (12/13)	79% (11/14)	100% (1)	70%	75%	75%	75%
Number of articles produced in different languages and published on the board's website per year	Business development		1	6	6	12	12	12	14
Percentage of terminology lists authenticated per year	Business development		100% (23)	96% (22/23)	95% (42/44)	95%	95%	95%	95%

1. No historical data available.

Entity overview

The Pan South African Language Board was established in terms of the Pan South African Language Board Act (1995) to develop the 12 official languages, as well as the Khoi, Nama and San languages; promote multilingualism in South Africa; and investigate complaints about language rights and violations from any individual, organisation or institution.

The board will continue to focus on developing dictionaries in South Africa's 12 official languages over the MTEF period, particularly for South African Sign Language as a recently officialised language. It has already published several monolingual and bilingual dictionaries, culminating in foundation-phase dictionaries in all previously marginalised languages. The dictionary compilation programme is a continuous process where a dictionary may be revised to add new lemmas and improve definitions. To develop dictionaries, transfers to the board's national lexicographical units are set to increase from R28.6 million in 2025/26 to R33.5 million in 2028/29, enabling the board to publish 19 lexicographical materials over the medium term in all official languages and authenticate terminology. As the board relies on skilled personnel to do this work, spending on compensation of employees accounts for an estimated 58.8 per cent (R254.8 million) of planned spending over the period ahead.

The board is set to receive all of its funding over the MTEF period, amounting to R433.3 million, through transfers from the department. Revenue and expenditure are expected to increase at an average annual rate of 4.3 per cent, from R131.7 million in 2025/26 to R149.3 million in 2028/29.

Programmes/Objectives/Activities

Table 37.39 Pan South African Language Board expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	80.2	87.1	59.8	58.7	-9.9%	49.1%	59.5	61.7	63.8	2.8%	42.7%
Business development	69.1	71.7	80.5	71.2	1.0%	50.3%	75.7	78.5	81.1	4.4%	54.3%
Public engagement and stakeholder relations	—	0.7	1.2	1.8	—	0.6%	4.0	4.5	4.4	35.7%	3.0%
Total	149.3	159.5	141.5	131.7	-4.1%	100.0%	139.2	144.8	149.3	4.3%	100.0%

Statement of financial performance

Table 37.40 Pan South African Language Board statement of financial performance

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Revenue											
Non-tax revenue	3.4	3.8	2.6	—	-100.0%	1.9%	—	—	—	—	—
Other non-tax revenue	3.4	3.8	2.6	—	-100.0%	1.9%	—	—	—	—	—
Transfers received	123.3	120.4	126.7	131.7	2.2%	98.1%	139.2	144.8	149.3	4.3%	100.0%
Total revenue	126.7	124.2	129.3	131.7	1.3%	100.0%	139.2	144.8	149.3	4.3%	100.0%
Expenses											
Current expenses	122.0	131.5	112.0	100.1	-6.4%	80.0%	104.2	108.8	111.6	3.7%	74.9%
Compensation of employees	58.0	62.2	69.0	75.6	9.2%	45.5%	81.6	84.9	88.3	5.3%	58.8%
Goods and services	60.0	64.8	38.0	24.5	-25.8%	32.2%	22.5	24.0	23.3	-1.6%	16.1%
Depreciation	4.0	4.4	5.0	—	-100.0%	2.3%	—	—	—	—	—
Transfers and subsidies	27.3	27.9	29.5	31.6	5.1%	20.0%	35.1	35.9	37.7	6.0%	25.1%
Total expenses	149.3	159.5	141.5	131.7	-4.1%	100.0%	139.2	144.8	149.3	4.3%	100.0%
Surplus/(Deficit)	(22.6)	(35.3)	(12.3)	—	-100.0%		—	—	—	—	—

Personnel information

Table 37.41 Pan South African Language Board personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29		
Pan South African Language Board			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	102	102	98	69.0	0.7	102	75.6	0.7	102	81.6	0.8	102	84.9	0.8	122	88.3	0.7	6.1%	100.0%
1 – 6	20	20	20	1.8	0.1	20	2.0	0.1	20	2.1	0.1	20	2.2	0.1	33	2.3	0.1	18.2%	22.4%
7 – 10	44	44	40	20.4	0.5	44	22.2	0.5	44	24.2	0.6	44	25.3	0.6	44	26.5	0.6	–	40.5%
11 – 12	19	19	19	19.9	1.0	19	22.1	1.2	19	23.4	1.2	19	24.0	1.3	22	24.7	1.1	5.0%	18.4%
13 – 16	19	19	19	26.9	1.4	19	29.3	1.5	19	31.9	1.7	19	33.4	1.8	23	34.9	1.5	6.6%	18.7%

1. Rand million.

Performing arts institutions

Selected performance indicators

Table 37.42 Performing arts institutions performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of productions staged per year	Business development	Social cohesion and nation building	336	385	409	430	428	427	427
Number of festivals staged per year	Business development		19	19	19	25	24	22	22
Number of skills training and development programmes conducted per year	Public engagement		71	72	72	72	70	70	70

Entity overview

Performing arts institutions are schedule 3A public entities established in terms of the Cultural Institutions Act (1998). They are mandated to advance, promote and preserve the performing arts in South Africa, enhance the contribution of arts and culture to the economy, create job opportunities and create initiatives that enhance nation building. The following institutions receive annual transfers from the department: Artscape, Cape Town; the Playhouse Company, Durban; the Market Theatre, Johannesburg; the Performing Arts Centre of the Free State, Bloemfontein; the South African State Theatre, Pretoria; and the Mandela Bay Theatre Complex, Gqeberha.

In making performing arts more accessible to the public, the institutions will, over the medium term, focus on staging 1 282 productions, organising 68 festivals and conducting 210 training and development programmes that represent South Africa's cultural diversity. To support these targets, an estimated R229.3 million over the medium term is allocated to the business development programme and R110.3 million to the public engagement programme. Their expenditure is expected to increase at an average annual rate of 0.6 per cent, from R566 million in 2025/26 to R575.6 million in 2028/29. This marginal increase is due to Artscape budgeting for a deficit in terms of section 53(3) of the Public Finance Management Act (1999).

The institutions are set to receive 88.1 per cent (R1.4 billion) of their revenue over the period ahead through transfers from the department, which they will augment with the revenue they derive mainly from ticket sales, venue hire and investment income. Total revenue is expected to increase at an average annual rate of 1.8 per cent, from R526.7 million in 2025/26 to R555.6 million in 2028/29.

Programmes/Objectives/Activities

Table 37.43 Performing arts institutions expenditure trends and estimates by programme/objective/activity

Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	402.9	423.9	448.0	446.6	3.5%	78.1%	437.9	455.8	461.0	1.1%	79.9%
Business development	96.0	91.2	90.5	73.1	-8.7%	15.9%	76.1	74.4	78.8	2.5%	13.5%
Public engagement	21.3	27.4	36.3	46.2	29.5%	6.0%	40.3	34.3	35.7	-8.2%	6.5%
Total	520.2	542.5	574.8	566.0	2.8%	100.0%	554.4	564.5	575.6	0.6%	100.0%

Statement of financial performance

Table 37.44 Performing arts institutions statement of financial performance

Statement of financial performance						Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome					Revised estimate			Medium-term expenditure estimate				
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	
R million												
Revenue												
Non-tax revenue	49.2	61.5	68.1	72.7	13.9%	11.5%	65.6	62.0	68.0	-2.2%	11.9%	
Sale of goods and services other than capital assets	28.0	28.9	34.7	30.4	2.8%	5.6%	34.2	35.1	38.3	8.0%	6.6%	
Other sales	0.0	0.2	0.2	0.2	103.2%	—	0.1	0.1	0.1	-23.2%	0.0%	
Other non-tax revenue	21.2	32.6	33.4	42.3	26.0%	5.9%	31.4	26.9	29.7	-11.1%	5.4%	
Transfers received	458.2	491.6	537.3	454.0	-0.3%	88.5%	472.3	484.1	487.6	2.4%	88.1%	
Total revenue	507.4	553.1	605.4	526.7	1.2%	100.0%	537.9	546.1	555.6	1.8%	100.0%	
Expenses												
Current expenses	479.5	512.0	534.1	518.8	2.7%	92.8%	504.9	514.5	525.6	0.4%	91.2%	
Compensation of employees	182.9	207.3	221.8	233.6	8.5%	38.4%	253.2	259.5	271.8	5.2%	46.3%	
Goods and services	266.1	257.7	269.2	252.3	-1.8%	47.4%	222.0	221.8	220.3	-4.4%	39.2%	
Depreciation	30.5	46.6	43.0	32.9	2.5%	6.9%	29.7	33.1	33.5	0.7%	5.7%	
Interest, dividends and rent on land	—	0.3	0.1	—	—	—	—	—	—	—	—	
Transfers and subsidies	40.7	30.5	40.7	47.1	5.0%	7.2%	49.5	50.0	50.0	2.0%	8.8%	
Total expenses	520.2	542.5	574.8	566.0	2.8%	100.0%	554.4	564.5	575.6	0.6%	100.0%	
Surplus/(Deficit)	(12.8)	10.5	30.6	(39.3)	45.3%		(16.5)	(18.4)	(20.0)	-20.2%		

Personnel information

Table 37.45 Performing arts institutions personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment												Average growth rate of personnel posts (%)	Average: salary level/ Total (%)			
Number of funded posts	Number of approved posts	Number of posts on establishment	Actual		Revised estimate		Medium-term expenditure estimate												
			2024/25		2025/26		2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29					
Performing arts institutions			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	590	595	568	221.8	0.4	590	233.6	0.4	590	253.2	0.4	590	259.5	0.4	595	271.8	0.5	0.3%	100.0%
1 – 6	325	328	311	57.3	0.2	325	66.0	0.2	329	67.8	0.2	329	69.6	0.2	334	73.8	0.2	0.9%	55.9%
7 – 10	222	224	215	108.0	0.5	222	109.3	0.5	220	120.0	0.5	220	123.5	0.6	220	138.3	0.6	-0.3%	37.2%
11 – 12	28	28	27	29.3	1.1	28	29.7	1.1	26	30.3	1.2	26	32.8	1.3	26	24.7	1.0	-2.4%	4.4%
13 – 16	14	14	14	24.4	1.7	14	25.6	1.8	14	32.0	2.3	14	30.3	2.2	14	31.5	2.3	–	2.4%
17 – 22	1	1	1	2.9	2.9	1	3.0	3.0	1	3.2	3.2	1	3.3	3.3	1	3.5	3.5	–	0.2%

1. Rand million.

South African Heritage Resources Agency

Selected performance indicators

Table 37.46 South African Heritage Resources Agency performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of heritage resources assessed for grading per year	Business development	Social cohesion and nation building	12	5	5	5	5	5	5
Number of heritage resources declared per year	Business development		9	7	4	4	4	4	4
Number of heritage resources inspected per year	Business development		68	61	58	25	30	30	30
Number of monuments and memorial sites rehabilitated and erected per year	Business development		5	4	2	4	4	4	4
Number of employment opportunities created per year through internships	Business development		6	8	7	5	5	5	5

Entity overview

The South African Heritage Resources Agency is a schedule 3A public entity established in terms of the National Heritage Resources Act (1999). The agency is mandated to coordinate the identification and management of the national estate. This is done through the promotion and preservation of the national estate by the grading, declaration, monitoring and inspection of heritage resources. It formulates national principles, standards and policy for the identification, recording and management of the national estate in terms of which heritage resource authorities and other relevant bodies must function. The agency also assesses and approves permits for the development of heritage sites, and reviews heritage impact assessment reports submitted by property developers.

Over the period ahead, the agency plans to declare and mark 12 national heritage sites, rehabilitate and erect 12 monument and memorial sites, and sign 12 strategic partnership agreements. It has budgeted R21.3 million for these activities over the next 3 years.

Total expenditure and revenue are set to increase at an average annual rate of 2.8 per cent, from R79.4 million in 2025/26 to R86.4 million in 2028/29. The agency is set to receive 93.4 per cent (R236.3 million) of its revenue over the MTEF period through transfers from the department.

Programmes/Objectives/Activities

Table 37.47 South African Heritage Resources Agency expenditure trends and estimates by programme/objective/activity

Table 57.47: South African Heritage Resources Agency: Expenditure trends and estimates by programme/objective/activity											
					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	43.8	50.2	52.4	50.7	5.0%	62.3%	52.1	53.6	54.3	2.3%	63.3%
Business development	24.6	25.8	33.8	26.4	2.4%	34.9%	27.3	28.6	29.4	3.7%	33.7%
Public engagement	2.1	2.3	2.2	2.3	3.4%	2.8%	2.4	2.5	2.6	5.2%	3.0%
Total	70.5	78.3	88.3	79.4	4.1%	100.0%	81.8	84.8	86.4	2.8%	100.0%

250 blood tests through the athlete biological passport project, and conduct 600 erythropoietin tests. It will also have 80 elite athletes in the registered testing pool in each year. The institute has budgeted an estimated R37.9 million over the period ahead to carry out these activities. Expenditure is set to increase at an average annual rate of 1.2 per cent, from R36.7 million in 2025/26 to R38 million in 2028/29.

The institute expects to receive 91 per cent (R100.5 million) of its revenue over the period ahead through transfers from the department and the balance through the services it renders. Revenue is expected to increase at an average annual rate of 3.7 per cent, from R34.1 million in 2025/26 to R38 million in 2028/29.

Programmes/Objectives/Activities

Table 37.51 South African Institute for Drug-Free Sport expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	16.3	16.0	17.4	18.5	4.3%	44.5%	19.2	20.0	20.9	4.1%	54.4%
Doping control and Investigations	23.1	17.6	15.0	13.8	-15.7%	45.3%	12.2	12.7	13.0	-2.1%	34.3%
Education	4.1	1.5	1.2	2.4	-16.0%	6.0%	2.5	2.6	2.6	2.3%	7.0%
International liaison	0.8	0.4	0.3	0.5	-10.5%	1.3%	0.6	0.6	0.6	1.7%	1.5%
Results management	–	2.5	0.5	1.4	–	2.9%	1.0	1.0	1.0	-10.6%	2.7%
Total	44.3	38.1	34.3	36.7	-6.0%	100.0%	35.5	36.9	38.0	1.2%	100.0%

Statement of financial performance

Table 37.52 South African Institute for Drug-Free Sport statement of financial performance

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Revenue											
Non-tax revenue	5.2	7.4	4.3	3.1	-15.9%	14.1%	3.2	3.3	3.4	3.6%	9.0%
Sale of goods and services other than capital assets	4.2	6.0	3.3	2.2	-19.5%	11.0%	2.3	2.4	2.5	4.5%	6.5%
Other non-tax revenue	1.0	1.4	1.0	0.9	-3.2%	3.1%	0.9	0.9	0.9	1.3%	2.5%
Transfers received	29.9	31.4	29.8	31.0	1.2%	85.9%	32.3	33.6	34.6	3.7%	91.0%
Total revenue	35.1	38.8	34.2	34.1	-1.0%	100.0%	35.5	36.9	38.0	3.7%	100.0%
Expenses											
Current expenses	44.1	38.0	34.3	36.7	-5.9%	99.8%	35.5	36.9	38.0	1.2%	100.0%
Compensation of employees	9.2	9.5	10.5	11.3	7.0%	26.4%	11.8	12.4	13.0	5.0%	33.8%
Goods and services	34.2	27.7	23.2	24.6	-10.4%	71.6%	22.8	23.6	24.2	-0.7%	63.9%
Depreciation	0.6	0.7	0.7	0.8	8.1%	1.8%	0.8	0.8	0.8	–	2.2%
Interest, dividends and rent on land	0.0	0.0	0.0	0.0	32.5%	–	0.0	0.0	0.0	–	–
Transfers and subsidies	0.2	0.2	0.0	–	-100.0%	0.2%	–	–	–	–	–
Total expenses	44.3	38.1	34.3	36.7	-6.0%	100.0%	35.5	36.9	38.0	1.2%	100.0%
Surplus/(Deficit)	(9.2)	–	(0.2)	(2.7)	-33.5%		–	–	–	-100.0%	

Personnel information

Table 37.53 South African Institute for Drug-Free Sport personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved establishment	Number of posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
South African Institute for Drug-Free Sport			18	10.5	0.6	18	11.3	0.6	18	11.8	0.7	18	12.4	0.7	18	13.0	0.7	–	100.0%
Salary level	18	18	18	10.5	0.6	18	11.3	0.6	18	11.8	0.7	18	12.4	0.7	18	13.0	0.7	–	100.0%
1 – 6	6	6	6	2.0	0.3	6	2.0	0.3	6	2.1	0.4	6	2.2	0.4	6	2.3	0.4	–	33.3%
7 – 10	8	8	8	3.5	0.4	8	4.1	0.5	8	4.3	0.5	8	4.5	0.6	8	4.7	0.6	–	44.4%
11 – 12	3	3	3	3.3	1.1	3	3.4	1.1	3	3.6	1.2	3	3.8	1.3	3	4.0	1.3	–	16.7%
13 – 16	1	1	1	1.7	1.7	1	1.8	1.8	1	1.8	1.8	1	1.9	1.9	1	2.0	2.0	–	5.6%

1. Rand million.

Tourism

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	383.3	3.8	5.3	392.4	403.9	409.4
Tourism Research, Policy and International Relations	92.1	1 285.2	0.0	1 377.3	1 431.0	1 483.3
Destination Development	301.0	–	119.8	420.8	439.9	453.7
Tourism Sector Support Services	193.0	157.1	–	350.1	365.8	376.3
Total expenditure estimates	969.4	1 446.1	125.1	2 540.6	2 640.6	2 722.7

Executive authority Minister of Tourism
Accounting officer Director-General of Tourism
Website www.tourism.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

Promote and support the growth and development of an equitable, competitive and sustainable tourism sector, enhancing its contribution to national priorities.

Mandate

The Department of Tourism derives its mandate from the Tourism Act (2014) to promote the growth and development of the tourism sector, promote quality tourism products and services, provide for the effective domestic and international marketing of South Africa as a tourist destination, enhance cooperation and coordination between all spheres of government in developing and managing tourism, and promote responsible tourism for the benefit of South Africa and the enjoyment of all its residents and foreign visitors.

In recognition of tourism as a national priority with the potential to contribute significantly to economic development, the 2024 White Paper on the Development and Promotion of Tourism in South Africa provides for the promotion of domestic and international tourism. The national tourism sector strategy provides a blueprint for the sector to meet the growth targets of the National Development Plan.

Selected performance indicators

Table 38.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of monitoring and evaluation reports on tourism projects developed per year	Tourism Research, Policy and International Relations	Increased employment and work opportunities	1	1	1	1	1	1	1
Number of work opportunities created through Working for Tourism projects per year	Destination Development		4 104	4 133	5 820	1 400	6 174	6 359	6 550
Number of initiatives implemented to support tourism SMMEs per year	Tourism Sector Support Services		1	1	1	4	4	4	4
Number of demand-led skills initiatives implemented through collaboration with various social partners for tourism growth and sustainability per year	Tourism Sector Support Services		4	5	5	2	10	10	10
Number of digital transformation initiatives implemented per year	Administration		– ¹	– ¹	– ¹	6	4	4	4

1. No historical data available.

Expenditure overview

Over the medium term, the department will continue its efforts to protect and reignite the demand for tourism in South Africa. This is part of the broader objective to ensure that the tourism sector realises its full potential to contribute to economic growth, employment creation and inclusive development. To achieve this, the department will focus on accelerating growth and development in the sector, and enhancing and maintaining core tourism assets and creating work opportunities through them.

Expenditure is set to increase at an average annual rate of 3.8 per cent, from R2.4 billion in 2025/26 to R2.7 billion in 2028/29. An estimated 57.1 per cent (R4.5 billion) of total expenditure over the period ahead is allocated to transfers and subsidies, mainly to South African Tourism to support its operations and promote South Africa as a leading domestic and international destination for business and leisure travel.

Accelerating growth and development in the sector

The department will focus on leveraging South Africa's natural, cultural and economic diversity, improving infrastructure and safety, streamlining visa processes and enhancing marketing to showcase its value and unique offerings and strengthen the country's position as a destination of choice. This is also expected to advance transformation and stimulate growth in the tourism sector, and will result in expenditure of an estimated R553.9 million over the medium term in the *Tourism Incentive Programme* subprogramme in the *Tourism Sector Support Services* programme.

Additional funding for growth and diversification will be made available through complementary initiatives across departmental programmes, including the Tourism Equity Fund, the Tourism Transformation Fund, the market access support programme, and the tourism grading support programme. The green tourism incentive will continue to provide financial support to private tourism enterprises to adopt environmentally sustainable practices through the installation of solutions that improve the efficient use of electricity and water. This incentive is expected to reduce pressure on the national electricity grid and scarce water resources, and facilitate a reduction in operational costs for enterprises over the long term by improving the sector's resilience. These activities are funded through the *Tourism Sector Support Services* programme, which is allocated R1.1 billion over the MTEF period.

Enhancing and maintaining core tourism assets and infrastructure and creating work opportunities

The department will prioritise labour-intensive projects through the Working for Tourism programme, focusing on unemployed young people, including the rollout of multiyear spatial planning and infrastructure projects aimed at supporting rural and township economies. Key activities include infrastructure maintenance and beautification programmes in state-owned attractions in Gauteng, KwaZulu-Natal, North West and Northern Cape, complemented by non-financial support through skills development and capacity-building programmes. These interventions provide targeted assistance to community-based tourism enterprises and community museums, and are expected to create a targeted 19 083 work opportunities over the period ahead. Funds to carry out these activities, amounting to R959.9 million over the next 3 years, are in the *Destination Development* programme.

In addition to supporting growth in the tourism sector, the department is expected to promote more equitable participation in the sector by enabling communities, particularly those located around key tourist attractions in rural areas and small towns, to share in the economic benefits of tourism. This will be done by helping community-based entities to register as businesses, obtaining the required licenses and register for tax. Expenditure for these activities is expected to amount to R118 million over the medium term in the *Destination Planning and Investment Coordination* subprogramme in the *Destination Development* programme.

Expenditure trends and estimates

Table 38.2 Vote expenditure trends by programme and economic classification¹

Programmes										
1. Administration										
2. Tourism Research, Policy and International Relations										
3. Destination Development										
4. Tourism Sector Support Services										
Programme										
Audited outcome				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29
Programme 1	323.5	303.1	340.5	364.2	4.0%	14.0%	392.4	403.9	409.4	4.0%
Programme 2	1 395.1	1 367.5	1 319.1	1 408.0	0.3%	57.6%	1 377.3	1 431.0	1 483.3	1.8%
Programme 3	411.6	360.0	298.0	331.1	-7.0%	14.7%	420.8	439.9	453.7	11.1%
Programme 4	343.5	341.7	294.6	331.6	-1.2%	13.8%	350.1	365.8	376.3	4.3%
Subtotal	2 473.7	2 372.3	2 252.1	2 434.9	-0.5%	100.0%	2 540.6	2 640.6	2 722.7	3.8%
Total	2 473.7	2 372.3	2 252.1	2 434.9	-0.5%	100.0%	2 540.6	2 640.6	2 722.7	3.8%
Change to 2025				–			(7.2)	(22.4)	(59.9)	
Budget estimate										
Economic classification										
Current payments	759.8	722.3	742.4	835.2	3.2%	32.1%	969.4	1 132.2	1 153.9	11.4%
Compensation of employees	353.3	364.4	377.2	432.9	7.0%	16.0%	451.8	472.2	486.9	4.0%
Goods and services ¹	406.5	357.9	365.2	402.4	-0.3%	16.1%	517.6	660.0	667.0	18.4%
of which:										
Computer services	19.5	17.3	39.7	26.9	11.3%	1.1%	39.0	41.4	45.1	18.8%
Consultants: Business and advisory services	22.1	14.3	14.4	20.1	-3.0%	0.7%	44.3	16.9	17.3	-5.0%
Agency and support/outsourced services	110.2	71.5	104.7	69.7	-14.2%	3.7%	37.9	56.3	58.4	-5.7%
Operating leases	29.6	29.8	46.5	43.2	13.5%	1.6%	40.6	42.3	44.3	0.8%
Travel and subsistence	61.7	48.8	44.6	74.7	6.6%	2.4%	106.5	109.0	107.9	13.1%
Training and development	51.1	52.2	38.5	39.7	-8.1%	1.9%	141.2	282.0	291.7	94.4%
Interest and rent on land	–	0.0	0.0	–	0.0%	0.0%	–	–	–	0.0%
Transfers and subsidies¹	1 564.7	1 527.0	1 431.3	1 489.3	-1.6%	63.1%	1 446.1	1 503.1	1 563.2	1.6%
Departmental agencies and accounts	1 424.1	1 501.3	1 248.4	1 305.3	-2.9%	57.5%	1 278.1	1 328.0	1 376.8	1.8%
Foreign governments and international organisations	2.2	2.7	2.5	2.9	8.7%	0.1%	3.0	3.1	3.3	4.5%
Public corporations and private enterprises	134.7	18.7	172.1	176.6	9.4%	5.3%	151.6	161.6	172.3	-0.8%
Non-profit institutions	0.4	0.4	0.5	0.5	2.7%	0.0%	5.6	5.8	6.1	133.0%
Households	3.2	3.8	7.9	4.1	8.8%	0.2%	7.9	4.5	4.7	4.6%
Payments for capital assets	148.3	122.7	78.4	110.4	-9.4%	4.8%	125.1	5.4	5.6	-63.0%
Buildings and other fixed structures	139.9	115.0	61.8	104.7	-9.2%	4.4%	119.8	–	–	-100.0%
Machinery and equipment	7.8	7.7	16.6	5.7	-10.2%	0.4%	5.3	5.4	5.6	-0.5%
Software and other intangible assets	0.5	–	–	–	-100.0%	0.0%	–	–	–	0.0%
Payments for financial assets	0.9	0.3	0.0	–	-100.0%	0.0%	–	–	–	0.0%
Total	2 473.7	2 372.3	2 252.1	2 434.9	-0.5%	100.0%	2 540.6	2 640.6	2 722.7	3.8%

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 38.3 Vote transfers and subsidies trends and estimates

Audited outcome				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)
R thousand	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29
Households										
Social benefits										
Current	1 412	1 837	5 484	–	-100.0%	0.1%	3 586	–	–	0.1%
Employee social benefits	1 412	1 837	5 484	–	-100.0%	0.1%	–	–	–	–
Early retirement and voluntary exit programmes	–	–	–	–	–	–	3 586	–	–	0.1%
Other transfers to households										
Current	1 790	1 935	2 444	4 129	32.1%	0.2%	4 323	4 518	4 721	4.6%
Employee social benefits	10	10	–	–	-100.0%	–	–	–	–	–
Bursaries for non-employees	1 780	1 819	2 434	4 129	32.4%	0.2%	4 323	4 518	4 721	4.6%
Claims against the state	–	7	–	–	–	–	–	–	–	–
Gifts and donations	–	99	10	–	–	–	–	–	–	–

Table 38.3 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 (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R thousand											
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	1 424 105	1 501 348	1 248 382	1 305 250	-2.9%	91.1%	1 278 066	1 327 991	1 376 847	1.8%	88.3%
Culture, Arts, Tourism, Hospitality and Sports Sector Education and Training Authority	181	194	203	212	5.4%	—	222	232	242	4.5%	0.0%
South African Tourism	1 329 206	1 289 739	1 243 555	1 300 207	-0.7%	85.9%	1 277 844	1 327 759	1 376 605	1.9%	88.3%
Tourism Incentive Programme	90 430	206 990	—	—	-100.0%	4.9%	—	—	—	—	—
National Tourism Careers Expo	4 288	4 425	4 624	4 831	4.1%	0.3%	—	—	—	-100.0%	—
Public corporations and private enterprises											
Other transfers to private enterprises											
Current	134 742	18 702	172 067	176 566	9.4%	8.4%	151 565	161 592	172 303	-0.8%	10.8%
Tourism Incentive Programme	134 742	18 702	172 067	176 566	9.4%	8.4%	151 565	161 592	172 303	-0.8%	10.8%
Non-profit institutions											
Current	443	439	459	480	2.7%	—	5 561	5 813	6 074	133.0%	0.4%
Federated Hospitality Association of South Africa	443	439	459	480	2.7%	—	503	526	550	4.6%	0.0%
Tourism Transformation Council of South Africa	—	—	—	—	—	—	5 058	5 287	5 524	—	0.4%
Foreign governments and international organisations											
Current	2 238	2 733	2 478	2 872	8.7%	0.2%	3 005	3 141	3 282	4.5%	0.2%
United Nations World Tourism Organisation	2 238	2 733	2 478	2 872	8.7%	0.2%	3 005	3 141	3 282	4.5%	0.2%
Total	1 564 730	1 526 994	1 431 314	1 489 297	-1.6%	100.0%	1 446 106	1 503 055	1 563 227	1.6%	100.0%

Personnel information

Table 38.4 Vote personnel numbers and cost by salary level and programme¹

Programmes

- Administration
- Tourism Research, Policy and International Relations
- Destination Development
- Tourism Sector Support Services

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Tourism																			
Salary level	514	–	448	377.2	0.8	488	432.9	0.9	484	451.8	0.9	479	472.2	1.0	469	486.9	1.0	-1.3%	100.0%
1 – 6	113	–	98	30.3	0.3	110	36.0	0.3	109	37.7	0.3	108	39.2	0.4	106	40.7	0.4	-1.2%	22.5%
7 – 10	216	–	189	132.3	0.7	199	146.7	0.7	196	151.4	0.8	193	156.3	0.8	190	162.3	0.9	-1.6%	40.4%
11 – 12	113	–	98	112.0	1.1	108	130.6	1.2	108	137.3	1.3	108	144.7	1.3	104	148.9	1.4	-1.0%	22.3%
13 – 16	70	–	61	96.1	1.6	69	114.8	1.7	69	120.7	1.7	69	127.2	1.8	67	130.2	1.9	-1.0%	14.3%
Other	2	–	2	6.6	3.3	2	4.8	2.4	2	4.8	2.4	2	4.8	2.4	2	4.8	2.4	0.0%	0.4%
Programme	514	–	448	377.2	0.8	488	432.9	0.9	484	451.8	0.9	479	472.2	1.0	469	486.9	1.0	-1.3%	100.0%
Programme 1	282	–	240	171.2	0.7	269	201.5	0.7	263	206.6	0.8	261	216.0	0.8	253	219.2	0.9	-2.0%	54.2%
Programme 2	72	–	64	57.0	0.9	69	65.0	0.9	70	68.9	1.0	69	72.0	1.0	68	75.2	1.1	-0.6%	14.5%
Programme 3	73	–	66	61.8	0.9	68	69.0	1.0	69	73.1	1.1	68	76.4	1.1	67	79.9	1.2	-0.5%	14.3%
Programme 4	87	–	78	87.2	1.1	81	97.4	1.2	82	103.1	1.3	81	107.8	1.3	81	112.7	1.4	-0.2%	17.1%

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

2. Rand million.

Departmental receipts

Table 38.5 Departmental receipts by economic classification

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
	2022/23	2023/24	2024/25					2026/27	2027/28	2028/29		
R thousand	2022/23	2023/24	2024/25	2025/26		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	66 334	66 599	92 858	32 915	32 915	-20.8%	100.0%	3 025	3 031	3 041	-54.8%	100.0%
Sales of goods and services produced by department	186	178	175	195	195	1.6%	0.3%	195	197	199	0.7%	6.5%
Sales by market establishments	73	71	70	92	92	8.0%	0.1%	92	93	94	0.7%	3.1%
of which:							—					—
Rent collected from the letting of open and covered parking	73	71	70	92	92	8.0%	0.1%	92	93	94	0.7%	3.1%
Other sales	113	107	105	103	103	-3.0%	0.2%	103	104	105	0.6%	3.4%
of which:							—					—
Commission received on deduction of insurance and other premiums from employees' salaries	113	107	105	103	103	-3.0%	0.2%	103	104	105	0.6%	3.4%
Sales of scrap, waste, arms and other used current goods	2	—	—	—	—	-100.0%	—	—	—	—	—	—
of which:							—					—
Sales of scrap, waste, arms and other used current goods	2	—	—	—	—	-100.0%	—	—	—	—	—	—
Interest, dividends and rent on land	65 157	64 730	91 549	30 000	30 000	-22.8%	97.2%	108	108	109	-84.6%	3.6%
Interest	65 157	64 730	91 549	30 000	30 000	-22.8%	97.2%	108	108	109	-84.6%	3.6%
Sales of capital assets	70	752	33	68	68	-1.0%	0.4%	68	68	69	0.5%	2.3%
Transactions in financial assets and liabilities	919	939	1 101	2 652	2 652	42.4%	2.2%	2 654	2 658	2 664	0.2%	87.7%
Total	66 334	66 599	92 858	32 915	32 915	-20.8%	100.0%	3 025	3 031	3 041	-54.8%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 38.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26		2022/23 - 2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Ministry	53.0	38.0	35.5	36.6	-11.6%	12.2%	43.3	45.0	43.9	6.3%	11.0%
Management	4.1	4.6	3.7	2.9	-11.2%	1.1%	3.1	3.2	3.3	4.8%	0.8%
Corporate Management	160.2	164.0	189.9	212.9	9.9%	54.6%	227.5	237.5	245.6	4.9%	58.9%
Financial Management	76.5	65.8	60.1	67.2	-4.2%	20.3%	71.9	69.7	65.8	-0.7%	17.2%
Office Accommodation	29.6	30.8	51.4	44.5	14.6%	11.7%	46.5	48.5	50.7	4.4%	12.1%
Total	323.5	303.1	340.5	364.2	4.0%	100.0%	392.4	403.9	409.4	4.0%	100.0%
Change to 2025				—			3.6	—	(12.5)		
Budget estimate											

Personnel information

Table 38.7 Administration personnel numbers and cost by salary level¹

Administration		Number of posts estimated for 31 March 2026		Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)		
		Number of funded posts	Number of posts additional to the establishment																
				Actual			Revised estimate			Medium-term expenditure estimate									
				2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Administration																			
Salary level	282	–	240	171.2	0.7	269	201.5	0.7	263	206.6	0.8	261	216.0	0.8	253	219.2	0.9	-2.0%	100.0%
1 – 6	99	–	86	26.5	0.3	97	31.7	0.3	96	33.1	0.3	95	34.4	0.4	93	35.6	0.4	-1.4%	36.6%
7 – 10	101	–	85	51.2	0.6	93	59.4	0.6	88	57.8	0.7	87	59.8	0.7	87	63.1	0.7	-2.3%	33.6%
11 – 12	51	–	41	43.7	1.1	48	54.6	1.1	48	57.4	1.2	48	60.5	1.3	45	60.1	1.3	-2.2%	18.1%
13 – 16	29	–	26	43.3	1.7	29	50.9	1.8	29	53.5	1.8	29	56.4	1.9	27	55.5	2.1	-2.5%	11.0%
Other	2	–	2	6.6	3.3	2	4.8	2.4	2	4.8	2.4	2	4.8	2.4	2	4.8	2.4	–	0.8%

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

Programme 2: Tourism Research, Policy and International Relations

Programme purpose

Enhance the strategic policy environment, monitor the tourism sector's performance and enable stakeholder relations.

Objectives

- Enhance the tourism sector's performance over the medium term by:
 - evaluating the impact of the Women in Tourism programme
 - developing biannual monitoring performance reports for the tourism sector
 - developing 4 implementation reports for the tourism sector master plan
 - developing and implementing the second phase of the application system for the market access support programme.
- Encourage regional integration by implementing 4 outreach programmes with the diplomatic community over the medium term.

Subprogrammes

- Tourism Research, Policy and International Relations Management* provides strategic direction, comprehensive administration and operational support services, research, and information and knowledge management services. This subprogramme also manages policy development and evaluation, and promotes sector transformation and responsible tourism.
- Research and Knowledge Management* oversees tourism research, knowledge management and impact evaluation of the sector.
- Policy Planning and Strategy* oversees and guides policy and strategy development for the tourism sector and ensures the efficient and effective management of stakeholder relations.
- South African Tourism* stimulates sustainable international and domestic demand for South African tourism experiences and regulates the standard of tourism facilities and services.
- International Relations and Cooperation* drives South Africa's interests through international relations and cooperation.

Expenditure trends and estimates

Table 38.8 Tourism Research, Policy and International Relations 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Tourism Research, Policy and International Relations Management	5.0	6.9	7.6	10.1	26.6%	0.5%	9.7	10.5	10.1	–	0.7%
Research and Knowledge Management	28.2	31.2	32.1	38.6	11.0%	2.4%	40.7	42.6	44.5	4.9%	3.0%
Policy Planning and Strategy	12.1	12.4	12.3	17.4	12.9%	1.0%	17.7	17.1	17.2	-0.4%	1.2%
South African Tourism	1 329.2	1 289.7	1 243.6	1 300.2	-0.7%	94.0%	1 277.8	1 327.8	1 376.6	1.9%	92.8%
International Relations and Cooperation	20.6	27.2	23.4	41.7	26.5%	2.1%	31.3	33.1	34.9	-5.7%	2.3%
Total	1 395.1	1 367.5	1 319.1	1 408.0	0.3%	100.0%	1 377.3	1 431.0	1 483.3	1.8%	100.0%
Change to 2025 Budget estimate				–			(84.3)	(99.3)	(115.8)		

Table 38.8 Tourism Research, Policy and International Relations expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	61.5	73.4	70.0	100.5	17.8%	5.6%	92.1	95.6	98.7	-0.6%	6.7%
Compensation of employees	49.4	53.1	57.0	65.0	9.6%	4.1%	68.9	72.0	75.2	5.0%	5.0%
Goods and services	12.1	20.3	12.9	35.5	43.1%	1.5%	23.2	23.6	23.5	-12.8%	1.6%
of which:						—					—
Catering: Departmental activities	0.1	0.5	0.2	0.3	45.2%	0.0%	0.5	0.6	0.6	26.4%	0.0%
Communication	0.5	0.5	0.5	1.2	31.0%	0.1%	1.2	1.3	1.4	4.3%	0.1%
Computer services	2.0	3.4	2.4	4.6	31.8%	0.2%	4.1	4.2	4.5	-1.3%	0.3%
Travel and subsistence	4.4	5.1	4.0	9.8	30.7%	0.4%	10.1	10.2	10.3	1.7%	0.7%
Operating payments	0.4	1.3	0.9	0.7	17.4%	0.1%	1.1	1.2	1.0	12.1%	0.1%
Venues and facilities	0.6	3.6	1.4	14.7	197.5%	0.4%	5.0	4.8	4.6	-32.1%	0.3%
Transfers and subsidies	1 332.7	1 293.5	1 248.3	1 307.2	-0.6%	94.4%	1 285.2	1 335.4	1 384.6	1.9%	93.3%
Departmental agencies and accounts	1 329.2	1 289.7	1 243.6	1 300.2	-0.7%	94.0%	1 277.8	1 327.8	1 376.6	1.9%	92.8%
Foreign governments and international organisations	2.2	2.7	2.5	2.9	8.7%	0.2%	3.0	3.1	3.3	4.5%	0.2%
Households	1.3	1.0	2.3	4.1	47.9%	0.2%	4.3	4.5	4.7	4.6%	0.3%
Payments for capital assets	0.9	0.6	0.8	0.3	-28.8%	0.0%	0.0	—	—	-100.0%	0.0%
Machinery and equipment	0.9	0.6	0.8	0.3	-28.8%	0.0%	0.0	—	—	-100.0%	0.0%
Payments for financial assets	0.0	0.0	—	—	-100.0%	0.0%	—	—	—	—	—
Total	1 395.1	1 367.5	1 319.1	1 408.0	0.3%	100.0%	1 377.3	1 431.0	1 483.3	1.8%	100.0%
Proportion of total programme expenditure to vote expenditure	56.4%	57.6%	58.6%	57.8%	—	—	54.2%	54.2%	54.5%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.0	0.2	0.4	—	-100.0%	—	—	—	—	—	—
Employee social benefits	0.0	0.2	0.4	—	-100.0%	—	—	—	—	—	—
Other transfers to households											
Current	1.3	0.8	1.9	4.1	48.5%	0.1%	4.3	4.5	4.7	4.6%	0.3%
Bursaries for non-employees	1.3	0.8	1.9	4.1	48.5%	0.1%	4.3	4.5	4.7	4.6%	0.3%
Gifts and donations	—	—	0.0	—	—	—	—	—	—	—	—
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	1 329.2	1 289.7	1 243.6	1 300.2	-0.7%	94.0%	1 277.8	1 327.8	1 376.6	1.9%	92.8%
South African Tourism	1 329.2	1 289.7	1 243.6	1 300.2	-0.7%	94.0%	1 277.8	1 327.8	1 376.6	1.9%	92.8%
Foreign governments and international organisations											
Current	2.2	2.7	2.5	2.9	8.7%	0.2%	3.0	3.1	3.3	4.5%	0.2%
United Nations World Tourism Organisation	2.2	2.7	2.5	2.9	8.7%	0.2%	3.0	3.1	3.3	4.5%	0.2%

Personnel information

Table 38.9 Tourism Research, Policy and International Relations personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026		Number and cost ² of personnel posts filled/planned for on funded establishment													Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
Tourism Research, Policy and International Relations		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	72	—	64	57.0	0.9	69	65.0	0.9	70	68.9	1.0	69	72.0	1.0	68	75.2	1.1	-0.6%	100.0%
1 – 6	5	—	4	0.9	0.2	5	1.2	0.2	5	1.3	0.3	5	1.3	0.3	5	1.4	0.3	—	7.2%
7 – 10	35	—	31	24.5	0.8	32	26.5	0.8	33	28.4	0.9	32	29.3	0.9	31	30.2	1.0	-1.4%	45.8%
11 – 12	18	—	17	16.9	1.0	18	19.5	1.1	18	20.5	1.1	18	21.6	1.2	18	22.7	1.2	—	26.6%
13 – 16	14	—	12	14.8	1.2	14	17.8	1.3	14	18.7	1.3	14	19.8	1.4	14	20.8	1.5	—	20.3%

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

2. Rand million.

Programme 3: Destination Development

Programme purpose

Facilitate and coordinate tourism destination development.

Objectives

- Diversify tourism offerings and enhance visitor experience in identified priority areas by implementing 3 destination enhancement and route development projects over the medium term. This entails implementing the budget resort network and brand concept, managing a pipeline of nationally prioritised greenfield and brownfield tourism investment opportunities, and facilitating 2 digital platforms to promote investment in tourism.
- Maintain exceptional site quality by supporting destination enhancement initiatives over the medium term by:
 - implementing infrastructure maintenance and beautification programmes in 4 provincial state-owned attractions (Gauteng, KwaZulu-Natal, North West and Northern Cape)
 - monitoring the implementation of 5 community-based tourism projects
 - undertaking tourism enhancement projects at the Robben Island Museum.
- Contribute to economic growth and sustainable livelihoods by creating 19 083 targeted work opportunities through Working for Tourism projects over the medium term.

Subprogrammes

- *Destination Development Management* provides strategic leadership and administrative support to the programme.
- *Tourism Enhancement* increases the competitiveness of South Africa's tourism industry.
- *Destination Planning and Investment Coordination* ensures that tourism infrastructure supports growth in the sector.
- *Working for Tourism* facilitates the development of tourism infrastructure projects as part of the expanded public works programme through labour-intensive methods targeted at young people, women, unemployed people, people with disabilities and small, medium and micro enterprises (SMMEs).

Expenditure trends and estimates

Table 38.10 Destination Development expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Destination Development Management	59.4	37.6	7.8	12.3	-40.8%	8.4%	12.0	12.5	9.1	-9.7%	2.6%
Tourism Enhancement	18.2	17.8	20.9	27.4	14.6%	6.0%	28.9	30.2	31.6	4.8%	6.9%
Destination Planning and Investment Coordination	22.9	23.6	25.3	34.7	14.9%	7.6%	37.6	39.3	41.1	5.7%	9.0%
Working for Tourism	311.1	280.9	244.0	256.6	-6.2%	78.0%	342.3	357.9	372.0	13.2%	81.6%
Total	411.6	360.0	298.0	331.1	-7.0%	100.0%	420.8	439.9	453.7	11.1%	100.0%
Change to 2025 Budget estimate				–			73.4	77.0	74.5		

Table 38.10 Destination Development expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	270.9	244.2	235.2	226.2	-5.8%	69.7%	301.0	439.9	453.7	26.1%	90.9%
Compensation of employees	56.8	58.2	61.8	69.0	6.7%	17.5%	73.1	76.4	79.9	5.0%	17.5%
Goods and services	214.1	186.0	173.4	157.1	-9.8%	52.2%	227.9	363.5	373.8	33.5%	73.4%
of which:						—					—
Communication	0.5	0.5	0.5	1.7	53.1%	0.2%	3.3	3.5	3.6	29.2%	0.8%
Consultants: Business and advisory services	7.7	0.4	0.7	1.0	-50.2%	0.7%	30.4	1.8	1.9	25.4%	2.6%
Contractors	9.8	0.0	0.3	0.1	-79.7%	0.7%	4.0	7.0	7.3	346.1%	1.4%
Agency and support/outsourced services	109.4	70.5	102.8	69.0	-14.2%	25.1%	37.0	55.5	57.5	-5.9%	11.4%
Travel and subsistence	13.6	15.2	14.6	23.0	19.2%	4.7%	28.1	29.3	29.7	8.9%	6.6%
Training and development	44.7	45.4	33.6	31.8	-10.7%	11.1%	117.4	258.4	268.3	103.5%	49.0%
Transfers and subsidies	0.1	0.2	0.3	—	-100.0%	0.0%	—	—	—	—	—
Households	0.1	0.2	0.3	—	-100.0%	0.0%	—	—	—	—	—
Payments for capital assets	140.5	115.6	62.5	104.9	-9.3%	30.2%	119.8	—	—	-100.0%	9.1%
Buildings and other fixed structures	139.9	115.0	61.8	104.7	-9.2%	30.1%	119.8	—	—	-100.0%	9.1%
Machinery and equipment	0.6	0.6	0.7	0.2	-31.3%	0.1%	—	—	—	-100.0%	—
Payments for financial assets	0.1	0.0	—	—	-100.0%	0.0%	—	—	—	—	—
Total	411.6	360.0	298.0	331.1	-7.0%	100.0%	420.8	439.9	453.7	11.1%	100.0%
Proportion of total programme expenditure to vote expenditure	16.6%	15.2%	13.2%	13.6%	—	—	16.6%	16.7%	16.7%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.1	0.1	0.3	—	-100.0%	—	—	—	—	—	—
Employee social benefits	0.1	0.1	0.3	—	-100.0%	—	—	—	—	—	—
Other transfers to households											
Current	0.0	0.1	—	—	-100.0%	—	—	—	—	—	—
Employee social benefits	0.0	0.0	—	—	-100.0%	—	—	—	—	—	—
Gifts and donations	—	0.1	—	—	—	—	—	—	—	—	—

Personnel information

Table 38.11 Destination Development personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment														Average growth rate (%)	Average: Salary level/ Total (%)	
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate						2025/26 - 2028/29	2026/27 - 2028/29			
			2024/25			2025/26			2026/27		2027/28		2028/29						
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					Number
Destination Development			66	61.8	0.9	68	69.0	1.0	69	73.1	1.1	68	76.4	1.1	67	79.9	1.2	-0.5%	100.0%
Salary level	73	—	4	1.5	0.4	4	1.6	0.4	4	1.7	0.4	4	1.8	0.4	4	1.9	0.5	—	5.9%
1 – 6	5	—	32	22.3	0.7	32	23.8	0.7	33	25.6	0.8	32	26.3	0.8	31	27.0	0.9	-1.1%	47.1%
7 – 10	34	—	21	24.6	1.2	21	26.2	1.2	21	27.5	1.3	21	29.0	1.4	21	30.6	1.5	—	30.8%
11 – 12	22	—	9	13.4	1.5	11	17.5	1.6	11	18.4	1.7	11	19.3	1.8	11	20.4	1.8	—	16.2%
13 – 16	12	—																	

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

2. Rand million.

Programme 4: Tourism Sector Support Services

Programme purpose

Enhance transformation, increase skill levels and support the development of the sector to ensure that South Africa is a competitive tourism destination.

Objectives

- Encourage resource efficiency and cleaner production by providing compliance and resilience training to 150 SMMEs over the medium term through the business support programme.

- Encourage the tourism sector's growth and sustainability by implementing 6 demand-led skills initiatives over the medium term in collaboration with social partners.
- Promote the growth and development of the tourism sector by providing support to tourism SMMEs over the medium term by:
 - training 750 SMMEs on occupational health and safety norms and standards
 - implementing 3 business development incubation interventions
 - implementing the compliance and resilience support programme for 150 SMMEs
 - implementing the green tourism incentive programme.

Subprogrammes

- *Tourism Sector Support Services Management* provides administrative support to the programme.
- *Tourism Human Resource Development* manages and facilitates the efficient management and implementation of human resource development initiatives for the tourism sector.
- *Enterprise Development and Transformation* manages and facilitates inclusive participation and sustainability in the tourism sector.
- *Tourism Visitor Services* manages and coordinates the integrity of information to facilitate accurate information for travelling.
- *Tourism Incentive Programme* manages the establishment of capital and non-capital tourism incentives to promote and encourage the development and growth of the tourism sector.

Expenditure trends and estimates

Table 38.12 Tourism Sector Support Services expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
	2022/23	2023/24	2024/25		2022/23 - 2025/26	Average: Expenditure/ Total (%)	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Tourism Sector Support Services Management	4.5	4.2	6.3	12.0	38.2%	2.1%	8.9	8.8	8.9	-9.4%	2.4%
Tourism Human Resource Development	32.5	32.3	33.5	35.1	2.6%	10.2%	87.1	86.7	79.7	31.4%	23.2%
Enterprise Development and Transformation	38.2	37.3	37.7	56.5	14.0%	12.9%	47.4	51.0	54.7	-1.1%	14.0%
Tourism Visitor Services	28.4	26.7	29.7	30.8	2.7%	8.8%	33.3	35.0	36.9	6.2%	9.6%
Tourism Incentive Programme	239.9	241.2	187.4	197.2	-6.3%	66.0%	173.4	184.4	196.1	-0.2%	50.7%
Total	343.5	341.7	294.6	331.6	-1.2%	100.0%	350.1	365.8	376.3	4.3%	100.0%
Change to 2025 Budget estimate				–			–	–	(6.0)		
Economic classification											
Current payments	112.3	109.8	116.6	149.7	10.1%	37.2%	193.0	198.4	197.9	9.8%	54.0%
Compensation of employees	80.2	83.6	87.2	97.4	6.7%	26.6%	103.1	107.8	112.7	5.0%	29.6%
Goods and services	32.0	26.2	29.4	52.3	17.8%	10.7%	89.8	90.6	85.2	17.7%	24.3%
of which:											
Advertising	1.0	0.6	0.1	1.0	0.3%	0.2%	3.9	4.2	4.2	62.9%	1.1%
Catering: Departmental activities	1.2	1.6	1.5	2.1	22.4%	0.5%	3.5	4.3	4.8	30.9%	1.2%
Communication	0.8	0.8	0.9	2.4	46.8%	0.4%	4.4	4.5	4.6	23.5%	1.2%
Travel and subsistence	12.3	8.1	9.3	21.0	19.5%	3.9%	40.0	40.3	40.3	24.2%	11.0%
Training and development	5.0	4.4	3.1	4.3	-5.1%	1.3%	19.3	18.9	18.6	63.1%	5.2%
Venues and facilities	2.6	2.9	4.4	3.7	11.4%	1.0%	10.8	10.6	4.5	7.1%	2.4%
Transfers and subsidies	229.9	230.8	177.3	181.9	-7.5%	62.5%	157.1	167.4	178.4	-0.6%	46.0%
Departmental agencies and accounts	94.7	211.4	4.6	4.8	-62.9%	24.1%	–	–	–	-100.0%	–
Public corporations and private enterprises	134.7	18.7	172.1	176.6	9.4%	38.3%	151.6	161.6	172.3	-0.8%	44.4%
Non-profit institutions	0.4	0.4	0.5	0.5	2.7%	0.1%	5.6	5.8	6.1	133.0%	1.6%
Households	0.0	0.3	0.1	–	-100.0%	0.0%	–	–	–	–	–
Payments for capital assets	0.7	1.0	0.8	0.1	-51.5%	0.2%	–	–	–	-100.0%	–
Machinery and equipment	0.7	1.0	0.8	0.1	-51.5%	0.2%	–	–	–	-100.0%	–
Payments for financial assets	0.7	0.1	0.0	–	-100.0%	0.1%	–	–	–	–	–
Total	343.5	341.7	294.6	331.6	-1.2%	100.0%	350.1	365.8	376.3	4.3%	100.0%
Proportion of total programme expenditure to vote expenditure	13.9%	14.4%	13.1%	13.6%	–	–	13.8%	13.9%	13.8%	–	–

Table 38.12 Tourism Sector Support Services expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	0.0	0.3	0.1	–	-100.0%	–	–	–	–	–	–
Employee social benefits	0.0	0.3	0.1	–	-100.0%	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	94.7	211.4	4.6	4.8	-62.9%	24.1%	–	–	–	-100.0%	–
Tourism Incentive Programme	90.4	207.0	–	–	-100.0%	22.7%	–	–	–	–	–
National Tourism Careers Expo	4.3	4.4	4.6	4.8	4.1%	1.4%	–	–	–	-100.0%	–
Public corporations and private enterprises											
Other transfers to private enterprises											
Current	134.7	18.7	172.1	176.6	9.4%	38.3%	151.6	161.6	172.3	-0.8%	44.4%
Tourism Incentive Programme	134.7	18.7	172.1	176.6	9.4%	38.3%	151.6	161.6	172.3	-0.8%	44.4%
Non-profit institutions											
Current	0.4	0.4	0.5	0.5	2.7%	0.1%	5.6	5.8	6.1	133.0%	1.6%
Federated Hospitality Association of South Africa	0.4	0.4	0.5	0.5	2.7%	0.1%	0.5	0.5	0.6	4.6%	0.1%
Tourism Transformation Council of South Africa	–	–	–	–	–	–	5.1	5.3	5.5	–	1.5%

Personnel information

Table 38.13 Tourism Sector Support Services personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026		Number and cost ² of personnel posts filled/planned for on funded establishment														Average growth rate (%)	Average: Salary level/ Total (%)		
Number of funded posts	Number of posts additional to the establishment	Actual		Revised estimate			Medium-term expenditure estimate												
		2024/25			2025/26			2026/27			2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29	
Tourism Sector Support Services		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	87	—	78	87.2	1.1	81	97.4	1.2	82	103.1	1.3	81	107.8	1.3	81	112.7	1.4	-0.2%	100.0%
1 – 6	4	—	4	1.5	0.4	4	1.5	0.4	4	1.6	0.4	4	1.7	0.4	4	1.8	0.5	—	4.9%
7 – 10	46	—	41	34.3	0.8	42	36.9	0.9	43	39.6	0.9	42	40.8	1.0	41	42.0	1.0	-0.4%	51.9%
11 – 12	22	—	19	26.8	1.4	20	30.3	1.5	20	31.9	1.6	20	33.6	1.7	20	35.5	1.8	—	24.8%
13 – 16	15	—	14	24.6	1.8	15	28.6	1.9	15	30.0	2.0	15	31.7	2.1	15	33.4	2.2	—	18.4%

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

2. Rand million.

Entity

South African Tourism

Selected performance indicators

Table 38.14 South African Tourism performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of stakeholder engagement activities implemented per year	Business enablement	Increased trade and investment	— ¹	— ¹	— ¹	16	9	9	9
Number of domestic campaigns implemented per year	Leisure tourism marketing	Increased employment and work opportunities	3	3	3	3	3	3	3
Number of localised marketing campaigns executed in Africa per year	Leisure tourism marketing	Increased trade and investment	4	4	4	4	4	2	2
Number of localised marketing campaigns executed in Europe per year	Leisure tourism marketing		4	4	4	4	4	4	4

Table 38.14 South African Tourism performance indicators by programme/objective/activity and related outcome (continued)

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of localised marketing campaigns executed in the Americas per year	Leisure tourism marketing	Increased trade and investment	2	2	2	2	2	2	2
Number of localised marketing campaigns executed in Australasia per year	Leisure tourism marketing		9	4	4	4	4	4	4
Number of localised marketing campaigns executed in embassy support markets per year	Leisure tourism marketing		— ¹	1	1	1	1	2	2
Number of bids supported for international and regional business events per year	Business events	Accelerated growth of strategic industrial and labour-intensive sectors	95	93	104	105	115	125	135
Number of establishments graded per year	Visitor experience		4 959	4 668	4 586	4 500	4 700	5 000	5 500

1. No historical data available.

Entity overview

The Tourism Act (2014) mandates South African Tourism to market South Africa internationally, regionally and domestically as a preferred tourism and business events destination while monitoring the performance of the tourism sector.

Over the MTEF period, the entity will intensify its focus on increasing business events tourism by supporting a targeted 375 bids to host international and regional business meetings, conferences and exhibitions across different provinces, including rural areas and small towns. Successful bids will lead to events that stimulate economic activity across various sectors, including mining and minerals, manufacturing, travel and tourism, agriculture, finance, and wholesale and retail trade. The entity plans to improve the visibility of and access to South Africa's tourism market through a combination of platforms, such as Africa's Travel Indaba and Meetings Africa, as well as participation in strategic international platforms that profile South African tourism products and SMMEs to global buyers and associations. These activities are expected to be carried out within a budget of R903.5 million over the medium term.

Total expenditure over the period ahead is estimated at R4.2 billion, with spending on goods and services accounting for an estimated 82.5 per cent (R3.5 billion) of this amount. A significant portion of these funds is earmarked for marketing South Africa as a premier tourist and business destination. Over the period ahead, the entity expects to derive 93.2 per cent (R3.9 billion) of its revenue, which is in line with expenditure, through transfers from the department and the remainder through voluntary levies collected from the private sector, grading fees, exhibition income and interest earned on investments.

Programmes/Objectives/Activities

Table 38.15 South African Tourism expenditure trends and estimates by programme/objective/activity

					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	212.3	190.8	223.7	203.6	-1.4%	14.1%	194.3	209.3	207.4	0.6%	14.5%
Business enablement	70.5	70.0	75.2	90.2	8.6%	5.2%	86.1	92.7	91.3	0.4%	6.4%
Leisure tourism marketing	912.8	890.2	682.4	787.0	-4.8%	55.4%	747.9	806.0	805.5	0.8%	55.9%
Business events	325.1	213.7	324.4	301.0	-2.5%	19.7%	231.5	251.2	247.0	-6.4%	17.3%
Visitor experience	74.6	92.4	83.5	83.0	3.6%	5.6%	79.2	85.3	84.7	0.7%	5.9%
Total	1 595.4	1 457.1	1 389.3	1 464.8	-2.8%	100.0%	1 339.1	1 444.5	1 435.9	-0.7%	100.0%

Statements of financial performance, cash flow and financial position

Table 38.16 South African Tourism statements of financial performance, cash flow and financial position

Statement of financial performance						Average: Expenditure/ Total (%)					Average: Expenditure/ Total (%)
Audited outcome				Revised estimate	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	140.1	153.3	191.7	164.6	5.5%	10.7%	111.2	116.8	59.3	-28.8%	6.8%
Sale of goods and services other than capital assets	115.1	138.1	166.1	150.1	9.3%	9.4%	96.0	100.8	42.5	-34.3%	5.7%
Other sales	115.1	138.1	166.1	150.1	9.3%	9.4%	96.0	100.8	42.5	-34.3%	5.7%
Other non-tax revenue	25.1	15.2	25.6	14.5	-16.7%	1.3%	15.2	16.0	16.7	5.0%	1.1%
Transfers received	1 444.6	1 423.3	1 243.6	1 300.2	-3.5%	89.3%	1 227.8	1 327.8	1 376.6	1.9%	93.2%
Total revenue	1 584.8	1 576.6	1 435.2	1 464.8	-2.6%	100.0%	1 339.1	1 444.5	1 435.9	-0.7%	100.0%
Expenses											
Current expenses	1 595.4	1 457.1	1 389.3	1 464.8	-2.8%	100.0%	1 339.1	1 444.5	1 435.9	-0.7%	100.0%
Compensation of employees	221.9	234.6	224.4	224.4	0.4%	15.3%	235.2	242.2	254.3	4.3%	17.3%
Goods and services	1 364.4	1 222.5	1 164.9	1 240.4	-3.1%	84.5%	1 096.1	1 202.3	1 181.6	-1.6%	82.5%
Depreciation	9.2	—	—	—	-100.0%	0.2%	7.7	—	—	—	0.2%
Total expenses	1 595.4	1 457.1	1 389.3	1 464.8	-2.8%	100.0%	1 339.1	1 444.5	1 435.9	-0.7%	100.0%
Surplus/(Deficit)	(10.6)	119.5	45.9	—	-100.0%		—	—	—	—	
Cash flow statement											
Cash flow from operating activities	(183.3)	115.5	237.2	7.7	-134.8%	100.0%	(0.0)	2.0	2.0	-36.3%	100.0%
Receipts											
Non-tax receipts	137.3	262.4	310.2	223.7	17.7%	15.3%	111.2	116.8	59.3	-35.8%	6.7%
Sales of goods and services other than capital assets	119.7	262.4	310.2	223.7	23.2%	15.0%	111.2	116.8	59.3	-35.8%	6.7%
Other sales	119.7	115.4	133.5	140.2	5.4%	8.3%	—	—	—	-100.0%	—
Other tax receipts	17.6	—	—	—	-100.0%	0.3%	—	—	—	—	—
Transfers received	1 329.2	1 289.7	1 243.6	1 300.2	-0.7%	84.7%	1 277.8	1 327.8	1 376.6	1.9%	93.3%
Total receipts	1 466.5	1 552.2	1 553.8	1 523.9	1.3%	100.0%	1 389.1	1 444.5	1 435.9	-2.0%	100.0%
Payment											
Current payments	1 649.9	1 436.7	1 316.6	1 516.1	-2.8%	100.0%	1 389.1	1 442.5	1 433.9	-1.8%	100.0%
Compensation of employees	221.9	230.9	224.9	245.4	3.4%	15.6%	255.2	264.0	277.2	4.1%	18.7%
Goods and services	1 428.0	1 205.8	1 091.7	1 270.8	-3.8%	84.4%	1 133.9	1 178.6	1 156.7	-3.1%	81.3%
Total payments	1 649.9	1 436.7	1 316.6	1 516.1	-2.8%	100.0%	1 389.1	1 442.5	1 433.9	-1.8%	100.0%
Net cash flow from investing activities	(15.7)	(5.5)	(11.2)	—	-100.0%	100.0%	—	(2.0)	(2.0)	—	100.0%
Acquisition of property, plant, equipment and intangible assets	(15.7)	(3.6)	(5.9)	—	-100.0%	77.7%	—	(2.0)	(2.0)	—	100.0%
Acquisition of software and other intangible assets	—	(1.9)	(5.4)	—	—	22.3%	—	—	—	—	—
Net cash flow from financing activities	(0.1)	(0.0)	(229.2)	—	-100.0%	100.0%	—	—	—	—	—
Repayment of finance leases	(0.1)	(0.0)	(229.2)	—	-100.0%	100.0%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	(199.1)	110.0	(3.2)	7.7	-133.9%	100.0%	(0.0)	0.0	(0.0)	-103.5%	100.0%
Statement of financial position											
Carrying value of assets of which:	80.6	72.1	76.1	158.2	25.2%	12.0%	158.2	158.2	158.2	—	15.1%
Acquisition of assets	(15.7)	(3.6)	(5.9)	—	-100.0%	100.0%	—	(2.0)	(2.0)	—	100.0%
Loans	0.1	—	—	—	-100.0%	—	—	—	—	—	—
Receivables and prepayments	194.0	172.2	30.5	32.3	-45.0%	13.3%	32.3	32.3	32.3	—	3.1%
Cash and cash equivalents	447.9	557.9	554.7	860.6	24.3%	74.8%	860.6	860.6	860.6	—	81.9%
Total assets	722.6	802.2	661.3	1 051.2	13.3%	100.0%	1 051.2	1 051.2	1 051.2	—	100.0%
Accumulated surplus/(deficit)	169.2	—	—	—	-100.0%	5.2%	—	—	—	—	—
Capital and reserves	52.1	473.0	291.3	110.3	28.4%	28.6%	110.3	110.3	110.3	—	10.5%
Borrowings	0.0	—	—	—	-100.0%	—	—	—	—	—	—
Finance lease	0.0	0.2	0.2	0.3	172.8%	—	0.3	0.3	0.3	0.3%	—
Trade and other payables	466.7	272.0	322.2	872.5	23.2%	59.7%	872.5	872.5	872.5	—	83.0%
Provisions	34.5	57.0	47.5	68.1	25.4%	6.4%	68.1	68.1	68.1	—	6.5%
Total equity and liabilities	722.6	802.2	661.3	1 051.2	13.3%	100.0%	1 051.2	1 051.2	1 051.2	—	100.0%

Personnel information

Table 38.17 South African Tourism personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average salary level/ Total (%)		
Number of funded posts	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate													
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29			2026/27 - 2028/29	
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
South African Tourism			241	241	236	224.4	1.0	241	224.4	0.9	241	235.2	1.0	241	242.2	1.0	241	254.3	1.1	–	100.0%
Salary level	241	241	236	224.4	1.0	241	224.4	0.9	241	235.2	1.0	241	242.2	1.0	241	254.3	1.1	–	100.0%		
1 – 6	39	39	34	4.4	0.1	39	4.3	0.1	39	4.6	0.1	39	4.7	0.1	39	4.9	0.1	–	16.2%		
7 – 10	97	97	97	71.5	0.7	97	72.0	0.7	97	75.5	0.8	97	77.7	0.8	97	81.6	0.8	–	40.2%		
11 – 12	53	53	53	58.3	1.1	53	60.0	1.1	53	62.8	1.2	53	64.7	1.2	53	68.0	1.3	–	22.0%		
13 – 16	52	52	52	90.2	1.7	52	88.1	1.7	52	92.3	1.8	52	95.1	1.8	52	99.8	1.9	–	21.6%		

1. Rand million.

Trade, Industry and Competition

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	1 032.4	–	12.9	1 045.3	1 085.2	1 118.6
Trade	107.6	157.8	1.0	266.4	276.9	285.3
Investment and Spatial Industrial Development	116.3	73.0	0.6	189.9	198.1	204.5
Sectors	145.0	1 539.6	1.3	1 685.9	1 757.0	1 811.6
Regulation	83.3	293.2	0.1	376.6	392.6	404.9
Incentives	191.9	5 245.6	–	5 437.5	5 655.4	5 831.6
Export	255.8	172.7	1.6	430.0	447.9	461.4
Transformation and Competition	90.8	2 106.9	0.9	2 198.6	717.4	739.7
Research	67.1	–	1.2	68.3	71.1	73.3
Total expenditure estimates	2 090.0	9 588.9	19.6	11 698.5	10 601.5	10 930.9
Executive authority	Minister of Trade, Industry and Competition					
Accounting officer	Director-General of Trade, Industry and Competition					
Website	www.thedtic.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

Lead economic development policy formulation and planning. Facilitate access to sustainable economic activity and employment for all South Africans through an understanding of the economy, knowledge of economic opportunities and potential, and anticipation of future economic trends. Catalyse economic transformation and development, and provide a predictable, competitive, equitable and socially responsible environment for investment, enterprise and trade for economic citizens. Contribute to achieving government's vision of an adaptive and restructured economy characterised by accelerated economic growth, employment creation and greater equity.

Mandate

The Department of Trade, Industry and Competition derives its mandate from a broad legislative framework, which includes the:

- Industrial Development Act (1940)
- Manufacturing Development Act (1993)
- Competition Act (1998), as amended
- International Trade Administration Act (2002)
- Broad-based Black Economic Empowerment Act (2003)
- Companies Act (2008)
- Consumer Protection Act (2008)
- Special Economic Zones Act (2014).

Selected performance indicators

Table 39.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of countries that have started trading under the African Continental Free Trade Agreement per year	Trade	Increased trade and investment	— ¹	— ¹	11	20	25	30	35
Rand value of investment attracted through industrial financing per year	Incentives		R26.7bn	R34bn	R13.2bn	R10bn	R10bn	R13bn	R15bn
Number of new jobs created through support from the department per year	Incentives	Increased employment and work opportunities	— ¹	— ¹	11 565	2 900	2 600	2 700	2 900
Rand value of investments leveraged from competition and transformation interventions per year	Transformation and Competition	Increased trade and investment	— ¹	— ¹	— ¹	R8bn	R10bn	R10bn	R10bn

1. No historical data available.

Expenditure overview

The department aims to foster a more resilient and globally competitive economy for South Africa through improved targeted interventions in industrialisation that create employment opportunities and inclusive growth. Over the medium term, the department, alongside its public entities, will drive inclusive and sustainable economic growth by focusing on supporting business and developing industrial corridors, and enhancing the capacity of manufacturing and related sectors to create decent jobs, increase value addition and improve competitiveness in domestic and export markets.

Expenditure is expected to decrease at an average annual rate of 0.6 per cent, from R11.1 billion in 2025/26 to R10.9 billion in 2028/29. This is due to a sharp decrease in spending in the *Transformation and Competition* programme over the medium term owing to a one-off allocation to the programme, and despite the extension of the presidential employment initiative to 2026/27 to continue supporting jobs through an additional allocation of R1.5 billion for the Social Employment Fund. Transfers and subsidies to the department's entities account for an estimated 80.2 per cent (R26.7 billion) of its total budget over the MTEF period.

Supporting business and developing industrial corridors

Activities in the *Incentives* programme will continue to support initiatives that enhance competition, infrastructure development and job creation. This will be done by growing sustainable, competitive enterprises through direct and indirect industrial financing in the form of incentives. Of the R16.9 billion allocated to *Incentives* programme over the period ahead, those related to manufacturing development account for 51.5 per cent (R9.1 billion), followed by infrastructure investment support at 21.4 per cent (R3.6 billion) and services sector development at 19.1 per cent (R3.2 billion). An estimated 8 200 new jobs and 17 000 digital jobs are expected to be created through these incentives over the period ahead.

Over the next 3 years, through the *Sectors* programme, the department will continue to focus on implementing the new industrial policy, which aims to move beyond traditional support to focus on global trends such as decarbonisation, diversification and digitisation. This will be achieved through the transfer of an estimated R170.7 million to the National Cleaner Production Centre over the next 3 years. The centre focuses on driving the transition of South African industry towards a green economy through appropriate, resource-efficient and cleaner production interventions. Through the *Sectors* programme, the department will also continue to drive the implementation of the clothing, textile, leather and footwear master plan, which is allocated R1.5 billion over the medium term. Since its inception in 2009, the programme has created more than 10 000 jobs and continues to support existing employment. According to the plan, by 2030, employment in the sector is set to increase to 330 000 and local retail sales to R250 billion.

The department will continue to provide financial support for factories in special economic zones and roll out infrastructure to revitalise 10 targeted industrial parks. This will be provided through infrastructure investment incentives, which is set to receive R3.6 billion over the medium term, with allocations increasing at an average annual rate of 3.4 per cent, from R1.1 billion in 2025/26 to R1.3 billion in 2028/29. Of this, R3 billion is allocated for special economic zones, R156.5 million for industrial parks, and R498 million for critical bulk infrastructure such as water, electricity and sewerage in industrial parks.

Enhance the capacity of manufacturing and related sectors

Over the medium term, the department will focus on implementing the national industrial policy, using sector master plans to drive industrialisation, localisation and transformation. Spending over the period ahead will enable the development of policies and programmes that strengthen manufacturing and related sectors to support decent employment, value addition and improved competitiveness in domestic and export markets. These resources will also bolster the technical infrastructure system through the setting of standards, quality assurance, accreditation and improving metrology. This will be done to protect the domestic market from unsafe imports and facilitate access to high-value export markets. Spending will also be focused on promoting green industries and resource efficiency in response to climate-related economic opportunities, and leveraging public procurement through the national industrial participation programme to advance industrial development.

Expenditure trends and estimates

Table 39.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Trade											
3. Investment and Spatial Industrial Development											
4. Sectors											
5. Regulation											
6. Incentives											
7. Export											
8. Transformation and Competition											
9. Research											
Programme					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	759.9	816.9	848.7	1 069.5	12.1%	8.4%	1 045.3	1 085.2	1 118.6	1.5%	9.8%
Programme 2	222.7	252.0	237.1	315.7	12.3%	2.5%	266.4	276.9	285.3	-3.3%	2.5%
Programme 3	152.1	138.6	147.1	159.4	1.6%	1.4%	189.9	198.1	204.5	8.7%	1.8%
Programme 4	1 730.5	1 574.2	1 312.2	1 534.1	-3.9%	14.9%	1 685.9	1 757.0	1 811.6	5.7%	15.8%
Programme 5	331.5	346.2	345.9	407.3	7.1%	3.5%	376.6	392.6	404.9	-0.2%	3.5%
Programme 6	5 363.1	5 431.1	4 251.2	5 230.2	-0.8%	49.0%	5 437.5	5 655.4	5 831.6	3.7%	50.9%
Programme 7	397.8	416.7	339.7	385.3	-1.1%	3.7%	430.0	447.9	461.4	6.2%	4.0%
Programme 8	1 533.9	1 415.6	1 767.9	1 962.6	8.6%	16.1%	2 198.6	717.4	739.7	-27.8%	11.0%
Programme 9	48.2	49.3	37.1	64.6	10.2%	0.5%	68.3	71.1	73.3	4.3%	0.6%
Subtotal	10 539.8	10 440.6	9 287.0	11 128.6	1.8%	100.0%	11 698.5	10 601.5	10 930.9	-0.6%	100.0%
Total	10 539.8	10 440.6	9 287.0	11 128.6	1.8%	100.0%	11 698.5	10 601.5	10 930.9	-0.6%	100.0%
Change to 2025				–			1 463.3	(96.6)	(247.4)		
Budget estimate											
Economic classification											
Current payments	1 649.9	1 686.7	1 651.1	2 090.3	8.2%	17.1%	2 090.0	2 179.3	2 246.9	2.4%	19.6%
Compensation of employees	1 046.4	1 042.2	1 004.2	1 118.3	2.2%	10.2%	1 240.6	1 294.4	1 333.1	6.0%	11.6%
Goods and services ¹	603.5	644.4	646.6	972.0	17.2%	6.9%	849.4	884.9	913.7	-2.0%	8.0%
of which:											
Computer services	21.9	30.6	24.5	106.1	69.3%	0.4%	55.4	61.2	72.0	-12.1%	0.6%
Consultants: Business and advisory services	30.6	35.4	21.1	68.2	30.6%	0.4%	67.6	73.0	63.0	-2.6%	0.6%
Legal services	56.2	31.0	39.0	21.3	-27.7%	0.4%	33.5	37.8	39.0	22.4%	0.3%
Contractors	7.2	21.9	15.6	27.5	56.5%	0.2%	43.3	36.3	38.5	11.9%	0.4%
Operating leases	344.7	370.9	388.4	456.9	9.9%	3.8%	427.8	444.8	464.9	0.6%	4.0%
Travel and subsistence	50.9	58.1	71.4	93.2	22.3%	0.7%	81.8	84.7	84.8	-3.1%	0.8%
Interest and rent on land	–	0.1	0.3	–	0.0%	0.0%	–	–	–	0.0%	0.0%
Transfers and subsidies ¹	8 884.5	8 692.8	7 600.2	9 028.5	0.5%	82.6%	9 588.9	8 401.9	8 663.2	-1.4%	80.2%
Departmental agencies and accounts	1 237.3	1 158.9	1 202.7	1 308.0	1.9%	11.9%	1 257.0	1 305.8	1 345.0	0.9%	11.8%
Foreign governments and international organisations	35.0	38.5	40.1	48.5	11.4%	0.4%	49.8	51.6	53.2	3.2%	0.5%
Public corporations and private enterprises	7 442.5	7 344.6	6 192.1	7 495.3	0.2%	68.8%	8 105.3	6 861.0	7 075.8	-1.9%	66.3%
Non-profit institutions	159.8	146.0	159.5	170.7	2.2%	1.5%	175.7	182.2	187.9	3.2%	1.6%
Households	10.0	4.7	5.7	6.0	-15.5%	0.1%	1.1	1.2	1.2	-41.1%	0.0%
Payments for capital assets	4.1	60.7	18.4	9.9	33.8%	0.2%	19.6	20.3	20.9	28.5%	0.2%
Machinery and equipment	2.1	48.3	15.9	8.2	57.3%	0.2%	16.2	16.9	17.4	28.4%	0.2%
Software and other intangible assets	2.0	12.4	2.5	1.6	-6.6%	0.0%	3.4	3.4	3.5	29.1%	0.0%
Payments for financial assets	1.2	0.5	17.3	–	-100.0%	0.0%	–	–	–	0.0%	0.0%
Total	10 539.8	10 440.6	9 287.0	11 128.6	1.8%	100.0%	11 698.5	10 601.5	10 930.9	-0.6%	100.0%

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

Transfers and subsidies expenditure trends and estimates

Table 39.3 Vote transfers and subsidies trends and estimates

	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R thousand											
Households											
Social benefits											
Current	6 951	4 609	5 517	4 919	-10.9%	0.1%	1 143	1 189	1 226	-37.1%	0.0%
Employee social benefits	6 951	4 609	5 517	4 919	-10.9%	0.1%	1 143	1 189	1 226	-37.1%	0.0%
Other transfers to households											
Current	3 008	119	223	1 086	-28.8%	–	–	–	–	-100.0%	–
Gifts and donations	16	–	–	–	-100.0%	–	–	–	–	–	–
Other transfers to households	2 992	119	223	1 086	-28.7%	–	–	–	–	-100.0%	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	1 164 403	1 117 793	1 202 719	1 307 989	4.0%	14.0%	1 256 965	1 305 772	1 344 978	0.9%	15.5%
Council for Geoscience	1 437	1 407	1 364	1 410	-0.6%	–	1 450	1 508	1 555	3.3%	0.0%
International Trade Administration Commission	108 559	118 998	113 430	146 878	10.6%	1.4%	122 855	127 758	131 728	-3.6%	1.5%
South African National Accreditation System	33 820	30 738	32 118	29 866	-4.1%	0.4%	29 706	29 535	29 079	-0.9%	0.4%
National Metrology Institute of South Africa: Operations	122 832	111 637	177 312	175 099	12.5%	1.7%	169 841	176 619	182 108	1.3%	2.1%
National Regulator for Compulsory Specifications	147 560	138 611	145 734	149 235	0.4%	1.7%	153 522	159 648	164 610	3.3%	1.9%
National Credit Regulator	83 241	81 538	79 051	101 675	6.9%	1.0%	84 021	87 374	90 089	-4.0%	1.0%
National Gambling Board	36 477	33 152	34 641	35 790	-0.6%	0.4%	36 997	38 474	39 669	3.5%	0.5%
National Consumer Tribunal	54 756	53 636	52 000	69 726	8.4%	0.7%	55 269	57 475	59 261	-5.3%	0.7%
National Consumer Commission	59 388	73 566	71 220	73 360	7.3%	0.8%	73 410	76 340	78 712	2.4%	0.9%
Companies Tribunal	24 529	28 202	29 497	37 812	15.5%	0.4%	33 085	34 406	35 475	-2.1%	0.4%
Competition Commission	449 518	407 875	426 193	440 339	-0.7%	5.0%	452 987	471 065	485 705	3.3%	5.6%
Competition Tribunal	42 286	38 433	40 159	46 799	3.4%	0.5%	43 822	45 570	46 987	0.1%	0.5%
Capital	72 872	41 085	–	–	-100.0%	0.3%	–	–	–	–	–
National Metrology Institute of South Africa	72 872	41 085	–	–	-100.0%	0.3%	–	–	–	–	–
Public corporations and private enterprises											
Other transfers to private enterprises											
Current	177 575	241 237	145 899	257 907	13.2%	2.4%	242 551	251 831	259 347	0.2%	3.0%
Various institutions: Export market and investment assistance	153 360	227 182	128 520	216 088	12.1%	2.1%	202 450	210 130	216 350	–	2.5%
Various institutions: Support programme for industrial innovation	24 215	14 055	17 379	41 819	20.0%	0.3%	40 101	41 701	42 997	0.9%	0.5%
Capital	245 423	98 862	103 555	153 088	-14.6%	1.8%	160 134	166 524	171 700	3.9%	2.0%
Various institutions: Critical infrastructure programme: Bulk infrastructure	245 423	98 862	103 555	153 088	-14.6%	1.8%	160 134	166 524	171 700	3.9%	2.0%
Other transfers to public corporations											
Current	2 441 127	2 038 573	2 065 168	2 403 730	-0.5%	26.2%	1 298 800	1 353 958	1 398 216	-16.5%	16.1%
Protechnik Laboratories: Operations	3 817	3 739	4 011	4 208	3.3%	–	4 378	4 553	4 694	3.7%	0.1%
Various institutions: Industrial development zones – other	25 000	5 696	–	–	-100.0%	0.1%	27 996	29 202	30 110	–	0.3%
Council for Scientific and Industrial Research	2 104	2 061	1 998	2 064	-0.6%	–	2 123	2 208	2 277	3.3%	0.0%
Industrial Development Corporation: Regional industrial development	15 000	21 000	22 700	23 496	16.1%	0.2%	24 365	25 247	26 032	3.5%	0.3%
Various institutions: One-stop shop	6 000	6 000	14 000	2 000	-30.7%	0.1%	18 534	19 273	19 872	115.0%	0.2%
Industrial Development Corporation: Sector programmes	599 483	534 797	218 202	387 075	-13.6%	5.1%	507 788	531 159	549 843	12.4%	6.3%
Council for Scientific and Industrial Research: National Cleaner Production Centre	65 201	63 245	53 681	53 029	-6.7%	0.7%	54 721	57 128	58 904	3.6%	0.7%
Council for Scientific and Industrial Research: National Foundry Technology Network	7 583	9 991	11 996	12 514	18.2%	0.1%	12 873	13 387	13 803	3.3%	0.2%
South African Bureau of Standards	361 248	341 524	354 782	364 498	0.3%	4.2%	374 968	389 931	402 050	3.3%	4.6%
Industrial Development Corporation: Industrial financing	240 200	–	–	–	-100.0%	0.7%	–	–	–	–	–
Export Credit Insurance Corporation	150 000	155 505	162 488	167 881	3.8%	1.9%	172 704	179 595	185 177	3.3%	2.1%
Industrial Development Corporation of South Africa	861 566	787 941	1 130 000	1 292 000	14.5%	11.9%	–	–	–	-100.0%	–
Limited: Social employment fund											
Industrial Development Corporation of South Africa	64 375	68 333	53 750	56 158	-4.4%	0.7%	58 428	60 760	62 648	3.7%	0.7%
Limited: Tirisano Construction Fund											
Trust											
Industrial Development Corporation of South Africa	39 550	38 741	37 560	38 807	-0.6%	0.5%	39 922	41 515	42 806	3.3%	0.5%
Limited: Downstream steel industry competitiveness fund											

Table 39.3 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 (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R thousand											
Capital	409 635	963 276	171 597	1 017 082	35.4%	7.5%	1 054 794	1 096 489	1 130 256	3.6%	13.1%
Protechnik Laboratories:	1 103	1 667	999	1 882	19.5%	–	1 958	2 036	2 099	3.7%	0.0%
Capital Council for Scientific and Industrial Research: Aerospace industry	39 387	35 000	37 691	38 941	-0.4%	0.4%	50 060	51 659	52 954	10.8%	0.6%
Various institutions: Critical infrastructure programme:	11 294	32 612	132 907	49 791	64.0%	0.7%	50 286	52 293	53 918	2.7%	0.6%
Industrial parks											
Various institutions: Special economic zones	357 851	893 997	–	926 468	37.3%	6.4%	952 490	990 501	1 021 285	3.3%	11.8%
Subsidies on products and production											
Current	4 168 725	4 002 680	3 705 862	3 663 524	-4.2%	45.4%	3 839 043	3 992 247	4 116 323	4.0%	47.5%
Various institutions: Services sector development incentives	988 300	1 139 042	1 537 440	1 006 830	0.6%	13.7%	1 038 405	1 079 844	1 113 405	3.4%	12.9%
Various institutions: Manufacturing development incentives	3 180 425	2 863 638	2 168 422	2 656 694	-5.8%	31.8%	2 800 638	2 912 403	3 002 918	4.2%	34.7%
Non-profit institutions											
Current	159 801	146 010	159 542	170 705	2.2%	1.9%	175 734	182 210	187 874	3.2%	2.2%
Intsimbi future production technologies initiatives	68 176	68 291	81 358	84 555	7.4%	0.9%	87 517	91 009	93 838	3.5%	1.1%
Automotive supply chain competitiveness initiative	9 925	–	–	7 001	-11.0%	–	6 965	6 929	7 145	0.7%	0.1%
Trade and industrial policy strategies	30 480	31 689	35 015	30 850	0.4%	0.4%	31 736	33 003	34 029	3.3%	0.4%
Centurion Aerospace Village	8 000	–	–	1	-95.0%	–	1	1	1	–	0.0%
Proudly South African campaign	41 530	44 323	43 169	46 639	3.9%	0.5%	47 809	49 493	51 031	3.0%	0.6%
Black Business Council	1 690	1 707	–	1 659	-0.6%	–	1 706	1 775	1 830	3.3%	0.0%
Foreign governments and international organisations											
Current	35 010	38 542	40 135	48 453	11.4%	0.5%	49 782	51 644	53 249	3.2%	0.6%
Organisation for the Prohibition of Chemical Weapons	3 221	3 736	3 920	4 638	12.9%	–	4 825	5 017	5 173	3.7%	0.1%
World Trade Organisation	15 436	18 754	17 843	19 739	8.5%	0.2%	20 536	21 355	22 019	3.7%	0.3%
United Nations: Treaty on the Prohibition of Nuclear Weapons	–	–	26	1 775	–	–	1 828	1 900	1 959	3.3%	0.0%
United Nations Industrial Development Organisation	5 210	6 357	6 019	9 212	20.9%	0.1%	9 584	9 967	10 277	3.7%	0.1%
Treaty organisations for metrology	1 936	2 241	2 310	2 447	8.1%	–	2 546	2 648	2 730	3.7%	0.0%
World Intellectual Property Organisation	6 387	7 454	7 029	7 552	5.7%	0.1%	7 327	7 619	7 856	1.3%	0.1%
International Financial Reporting Standards Foundation	2 820	–	2 988	3 090	3.1%	–	3 136	3 138	3 235	1.5%	0.0%
Total	8 884 530	8 692 786	7 600 217	9 028 483	0.5%	100.0%	8 078 946	8 401 864	8 663 169	-1.4%	100.0%

Personnel information

Table 39.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																		
1. Administration																		
2. Trade																		
3. Investment and Spatial Industrial Development																		
4. Sectors																		
5. Regulation																		
6. Incentives																		
7. Export																		
8. Transformation and Competition																		
9. Research																		
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment														Average growth rate (%)	Average Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate										
		2024/25			2025/26			2026/27			2027/28			2028/29				
Trade, Industry and Competition			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	
Salary level	1 399	33	1 097	1 004.2	0.9	1 101	1 118.3	1.0	1 177	1 240.6	1.1	1 178	1 294.4	1.1	1 175	1 333.1	1.1	2.2%
1 – 6	150	–	110	42.5	0.4	108	44.5	0.4	122	46.0	0.4	124	46.1	0.4	123	45.1	0.4	4.4%
7 – 10	592	28	486	317.5	0.7	498	339.3	0.7	515	358.0	0.7	508	364.9	0.7	508	376.5	0.7	0.7%
11 – 12	323	–	244	270.2	1.1	250	287.4	1.1	288	341.0	1.2	292	357.0	1.2	291	368.7	1.3	5.2%
13 – 16	265	5	212	307.4	1.4	236	360.0	1.5	241	382.5	1.6	241	399.2	1.7	239	414.4	1.7	0.4%
Other	69	–	44	66.6	1.5	9	87.1	9.7	11	113.2	10.3	13	127.3	9.8	14	128.4	9.2	15.9%
Programme	1 399	33	1 097	1 004.2	0.9	1 101	1 118.3	1.0	1 177	1 240.6	1.1	1 178	1 294.4	1.1	1 175	1 333.1	1.1	2.2%
Programme 1	474	10	375	300.2	0.8	378	318.0	0.8	436	368.5	0.8	441	380.0	0.9	444	390.2	0.9	5.5%
Programme 2	96	2	77	81.6	1.1	84	94.4	1.1	85	98.4	1.2	84	102.2	1.2	83	105.2	1.3	-0.4%
Programme 3	100	6	79	87.4	1.1	75	87.5	1.2	76	92.3	1.2	76	96.7	1.3	75	99.8	1.3	0.0%
Programme 4	142	3	111	103.0	0.9	134	130.0	1.0	130	132.6	1.0	133	140.7	1.1	131	144.6	1.1	-0.8%
Programme 5	71	–	61	61.7	1.0	60	65.6	1.1	61	69.5	1.1	61	73.3	1.2	60	75.6	1.3	-0.0%
Programme 6	195	4	169	143.7	0.9	164	147.4	0.9	173	159.8	0.9	175	167.4	1.0	174	173.4	1.0	2.0%
Programme 7	182	3	138	144.3	1.0	97	164.3	1.7	106	201.6	1.9	98	210.4	2.1	100	216.5	2.2	1.0%
Programme 8	90	2	53	51.2	1.0	63	66.6	1.1	63	70.5	1.1	64	74.6	1.2	63	76.9	1.2	0.0%
Programme 9	49	3	34	31.1	0.9	46	44.5	1.0	47	47.3	1.0	46	49.3	1.1	45	50.9	1.1	-0.7%

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

2. Rand million.

Departmental receipts

Table 39.5 Departmental receipts by economic classification

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
	2022/23	2023/24	2024/25					2026/27	2027/28	2028/29		
R thousand	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	2025/26 - 2028/29	2026/27 - 2028/29	2025/26 - 2028/29
Departmental receipts	151 942	218 336	222 150	220 195	220 325	13.2%	100.0%	222 074	223 138	224 213	0.6%	100.0%
Tax receipts	7 488	7 845	8 125	8 125	8 125	2.8%	3.9%	8 150	8 452	8 500	1.5%	3.7%
Sales of goods and services produced by department	620	612	616	645	645	1.3%	0.3%	647	649	658	0.7%	0.3%
Sales by market establishments	277	255	262	280	280	0.4%	0.1%	285	285	285	0.6%	0.1%
of which:						–	–				–	–
Rental of parking	277	255	262	280	280	0.4%	0.1%	285	285	285	0.6%	0.1%
Administrative fees	1	2	2	1	1	–	–	1	1	1	–	–
of which:						–	–				–	–
Request for information in terms of the Promotion of Access to Information Act (2000)	1	2	2	1	1	–	–	1	1	1	–	–
Other sales	342	355	352	364	364	2.1%	0.2%	361	363	372	0.7%	0.2%
of which:						–	–				–	–
Academic services	124	142	130	140	140	4.1%	0.1%	141	142	150	2.3%	0.1%
Commission on insurance and garnishee	218	213	222	224	224	0.9%	0.1%	220	221	222	-0.3%	0.1%
Sales of scrap, waste, arms and other used current goods	177	174	190	152	152	-4.9%	0.1%	154	155	160	1.7%	0.1%
of which:						–	–				–	–
Cellphones: Old pool phones	177	174	190	152	152	-4.9%	0.1%	154	155	160	1.7%	0.1%

Table 39.5 Departmental receipts by economic classification (continued)

						Average:					Average:	
				Adjusted estimate	Revised estimate	Average growth rate (%)	Receipt item/ Total (%)				Average growth rate (%)	Receipt item/ Total (%)
Audited outcome								Medium-term receipts estimate				
R thousand	2022/23	2023/24	2024/25	2025/26		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Fines, penalties and forfeits	75 943	71 507	96 856	90 894	90 894	6.2%	41.2%	90 496	90 497	90 500	-0.1%	40.6%
Interest, dividends and rent on land	955	527	58 328	50 982	50 982	276.5%	13.6%	50 944	50 950	50 950	—	22.8%
Interest	955	527	8 328	982	982	0.9%	1.3%	944	950	950	-1.1%	0.4%
Dividends	—	—	50 000	50 000	50 000	—	12.3%	50 000	50 000	50 000	—	22.4%
of which:							—					—
Dividends from the Industrial Development Corporation	—	—	50 000	50 000	50 000	—	12.3%	50 000	50 000	50 000	—	22.4%
Sales of capital assets	601	253	130	370	500	-5.9%	0.2%	370	400	400	-7.2%	0.2%
Transactions in financial assets and liabilities	66 158	137 418	57 905	69 027	69 027	1.4%	40.7%	71 313	72 035	73 045	1.9%	32.3%
Total	151 942	218 336	222 150	220 195	220 325	13.2%	100.0%	222 074	223 138	224 213	0.6%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 39.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)	
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Ministry	38.7	39.3	59.0	59.8	15.7%	5.6%	56.7	58.4	60.2	0.2%	5.4%
Office of the Director-General	77.0	67.8	65.2	84.9	3.3%	8.4%	87.7	90.8	93.2	3.2%	8.4%
Corporate Management Services	522.3	592.5	580.1	701.6	10.3%	68.6%	677.4	703.8	725.7	1.1%	64.8%
Office Accommodation	2.6	2.7	2.8	3.0	5.3%	0.3%	3.0	3.1	3.2	2.2%	0.3%
Financial Management	68.8	70.7	92.0	164.2	33.6%	11.3%	161.2	167.2	172.8	1.7%	15.4%
Marketing Communication and Media Relations	50.5	43.9	49.6	55.9	3.4%	5.7%	59.4	61.9	63.6	4.4%	5.7%
Total	759.9	816.9	848.7	1 069.5	12.1%	100.0%	1 045.3	1 085.2	1 118.6	1.5%	100.0%
Change to 2025 Budget estimate				–			27.6	25.6	11.5		
Economic classification											
Current payments	754.4	756.2	810.7	1 063.0	12.1%	96.8%	1 032.4	1 071.8	1 104.8	1.3%	98.8%
Compensation of employees	305.5	296.8	300.2	318.0	1.4%	34.9%	368.5	380.0	390.2	7.0%	35.0%
Goods and services	448.9	459.3	510.5	744.9	18.4%	61.9%	663.9	691.8	714.7	-1.4%	63.7%
of which:											
Audit costs: External	8.3	10.0	11.8	23.2	40.9%	1.5%	25.2	27.5	29.8	8.6%	2.5%
Computer services	20.4	27.1	22.6	92.7	65.6%	4.7%	53.6	59.3	70.1	-8.9%	5.6%
Consultants: Business and advisory services	8.3	8.3	5.9	33.1	58.8%	1.6%	35.7	39.3	28.5	-4.9%	3.2%
Legal services	32.6	5.1	14.5	11.6	-29.2%	1.8%	22.4	26.4	27.2	32.9%	2.3%
Contractors	5.9	7.8	14.1	15.9	39.0%	1.3%	39.7	32.1	34.2	29.1%	3.3%
Operating leases	319.7	346.1	378.0	443.2	11.5%	42.5%	406.8	423.1	438.1	-0.4%	39.0%
Interest and rent on land	–	0.1	–	–	–	0.0%	–	–	–	–	–
Transfers and subsidies	1.9	0.9	3.7	3.2	18.9%	0.3%	–	–	–	-100.0%	–
Households	1.9	0.9	3.7	3.2	18.9%	0.3%	–	–	–	-100.0%	–
Payments for capital assets	2.9	59.6	17.1	3.3	4.1%	2.4%	12.9	13.4	13.8	61.1%	1.2%
Machinery and equipment	0.9	47.4	14.6	2.9	46.4%	1.9%	10.8	11.3	11.7	58.9%	1.0%
Software and other intangible assets	2.0	12.3	2.5	0.4	-41.7%	0.5%	2.1	2.1	2.1	75.4%	0.2%
Payments for financial assets	0.7	0.2	17.2	–	-100.0%	0.5%	–	–	–	–	–
Total	759.9	816.9	848.7	1 069.5	12.1%	100.0%	1 045.3	1 085.2	1 118.6	1.5%	100.0%
Proportion of total programme expenditure to vote expenditure	7.2%	7.8%	9.1%	9.6%	–	–	8.9%	10.2%	10.2%	–	–

Table 39.6 Administration expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	1.9	0.9	3.7	2.1	3.4%	0.2%	–	–	–	-100.0%	–
Employee social benefits	1.9	0.9	3.7	2.1	3.4%	0.2%	–	–	–	-100.0%	–
Other transfers to households											
Current	–	–	–	1.1	–	–	–	–	–	-100.0%	–
Other transfers to households	–	–	–	1.1	–	–	–	–	–	-100.0%	–

Personnel information

Table 39.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Administration																			
Salary level	474	10	375	300.2	0.8	378	318.0	0.8	436	368.5	0.8	441	380.0	0.9	444	390.2	0.9	5.5%	100.0%
1 – 6	109	–	84	33.3	0.4	83	34.8	0.4	93	34.3	0.4	92	32.6	0.4	90	30.4	0.3	2.7%	20.8%
7 – 10	196	10	159	102.9	0.6	162	107.0	0.7	176	113.9	0.6	176	114.9	0.7	177	116.8	0.7	3.0%	40.0%
11 – 12	106	–	81	88.6	1.1	77	86.0	1.1	107	120.6	1.1	113	129.1	1.1	117	135.6	1.2	15.0%	25.5%
13 – 16	60	–	47	66.7	1.4	53	81.3	1.5	57	90.7	1.6	57	94.4	1.7	57	98.3	1.7	2.5%	12.9%
Other	3	–	3	8.8	2.9	3	9.0	3.0	3	9.0	3.0	3	9.0	3.0	3	9.0	3.0	–	0.7%

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

2. Rand million.

Programme 2: Trade

Programme purpose

Build an equitable global trading system that facilitates development by strengthening trade and investment links with key economies and fostering African development, including regional and continental integration and development cooperation, in line with the African Union's Agenda 2063.

Objectives

- Promote African economic integration and development at the regional and continental levels over the medium term by:
 - advancing development integration in the Southern African Customs Union and the Southern African Development Community Free Trade Area through the implementation of the Africa regional development programme
 - working to conclude negotiations on and implementing the African Continental Free Trade Agreement
 - advancing South Africa's trade, industrial policy and economic development objectives through cooperation with key economies to address tariff and non-tariff barriers that impede South Africa's value-added exports
 - implementing South Africa's policy on the non-proliferation of weapons of mass destruction to ensure effective export and import regimes to control trade in strategic goods and technologies.

Subprogrammes

- International Trade Development* facilitates bilateral and multilateral trade relations and agreements.

- *African Multilateral Economic Development* facilitates bilateral and multilateral African trade relations aimed at deepening regional integration.

Expenditure trends and estimates

Table 39.8 Trade expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million											
International Trade	208.9	237.0	220.2	291.3	11.7%	93.2%	246.7	257.2	265.2	-3.1%	92.8%
Development											
African Multilateral Economic Development	13.8	15.1	16.9	24.4	20.9%	6.8%	19.7	19.7	20.1	-6.2%	7.2%
Total	222.7	252.0	237.1	315.7	12.3%	100.0%	266.4	276.9	285.3	-3.3%	100.0%
Change to 2025				–			(0.9)	(2.3)	(6.4)		
Budget estimate											
Economic classification											
Current payments	88.6	103.2	95.4	134.2	14.8%	41.0%	107.6	111.7	115.0	-5.0%	40.3%
Compensation of employees	80.4	80.3	81.6	94.4	5.5%	32.8%	98.4	102.2	105.2	3.7%	36.9%
Goods and services	8.2	22.9	13.8	39.8	69.3%	8.2%	9.1	9.5	9.8	-37.3%	3.4%
of which:											
Communication	0.7	0.7	0.8	0.4	-15.1%	0.2%	0.6	0.6	0.6	11.4%	0.2%
Computer services	0.2	0.2	0.1	0.3	11.3%	0.1%	0.3	0.3	0.3	3.7%	0.1%
Legal services	–	0.5	–	–	–	0.0%	1.7	1.7	1.8	–	0.6%
Contractors	0.2	8.2	1.0	4.3	181.3%	1.3%	0.6	0.6	0.6	-47.6%	0.2%
Travel and subsistence	6.3	11.4	10.9	11.2	21.0%	3.9%	3.2	3.3	3.4	-32.5%	1.2%
Venues and facilities	0.3	1.1	0.2	22.6	330.0%	2.4%	1.7	1.8	1.9	-56.5%	0.7%
Transfers and subsidies	134.1	148.8	141.6	180.5	10.4%	58.9%	157.8	164.1	169.2	-2.1%	59.3%
Departmental agencies and accounts	110.0	120.4	114.8	148.3	10.5%	48.0%	124.3	129.3	133.3	-3.5%	46.7%
Foreign governments and international organisations	18.7	22.5	21.8	26.2	11.9%	8.7%	27.2	28.3	29.2	3.7%	10.2%
Public corporations and private enterprises	4.9	5.4	5.0	6.1	7.4%	2.1%	6.3	6.6	6.8	3.7%	2.4%
Households	0.5	0.5	0.0	–	-100.0%	0.1%	–	–	–	–	–
Payments for capital assets	–	–	–	1.0	–	0.1%	1.0	1.1	1.1	3.7%	0.4%
Machinery and equipment	–	–	–	1.0	–	0.1%	1.0	1.1	1.1	3.7%	0.4%
Total	222.7	252.0	237.1	315.7	12.3%	100.0%	266.4	276.9	285.3	-3.3%	100.0%
Proportion of total programme expenditure to vote expenditure	2.1%	2.4%	2.6%	2.8%	–	–	2.3%	2.6%	2.6%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.5	0.4	0.0	–	-100.0%	0.1%	–	–	–	–	–
Employee social benefits	0.5	0.4	0.0	–	-100.0%	0.1%	–	–	–	–	–
Other transfers to households											
Current	–	0.1	–	–	–	–	–	–	–	–	–
Other transfers to households	–	0.1	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	110.0	120.4	114.8	148.3	10.5%	48.0%	124.3	129.3	133.3	-3.5%	46.7%
Council for Geoscience	1.4	1.4	1.4	1.4	-0.6%	0.5%	1.5	1.5	1.6	3.3%	0.5%
International Trade	108.6	119.0	113.4	146.9	10.6%	47.5%	122.9	127.8	131.7	-3.6%	46.1%
Administration Commission											
Public corporations and private enterprises											
Other transfers to public corporations											
Current	3.8	3.7	4.0	4.2	3.3%	1.5%	4.4	4.6	4.7	3.7%	1.6%
Protechnik Laboratories: Operations	3.8	3.7	4.0	4.2	3.3%	1.5%	4.4	4.6	4.7	3.7%	1.6%
Capital	1.1	1.7	1.0	1.9	19.5%	0.6%	2.0	2.0	2.1	3.7%	0.7%
Protechnik Laboratories: Capital	1.1	1.7	1.0	1.9	19.5%	0.6%	2.0	2.0	2.1	3.7%	0.7%
Foreign governments and international organisations											
Current	18.7	22.5	21.8	26.2	11.9%	8.7%	27.2	28.3	29.2	3.7%	10.2%
Organisation for the Prohibition of Chemical Weapons	3.2	3.7	3.9	4.6	12.9%	1.5%	4.8	5.0	5.2	3.7%	1.8%
World Trade Organisation	15.4	18.8	17.8	19.7	8.5%	7.0%	20.5	21.4	22.0	3.7%	7.7%
United Nations: Treaty on the Prohibition of Nuclear Weapons	–	–	0.0	1.8	–	0.2%	1.8	1.9	2.0	3.3%	0.7%

Personnel information

Table 39.9 Trade personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
Trade			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	96	2	77	81.6	1.1	84	94.4	1.1	85	98.4	1.2	84	102.2	1.2	83	105.2	1.3	-0.4%	100.0%
1 – 6	1	–	1	0.4	0.4	1	0.4	0.4	2	0.9	0.4	2	0.9	0.4	2	0.9	0.5	26.0%	2.4%
7 – 10	40	1	30	20.7	0.7	32	23.4	0.7	32	24.3	0.8	31	24.8	0.8	31	26.0	0.8	-1.1%	37.3%
11 – 12	27	–	20	22.6	1.1	22	26.4	1.2	22	27.6	1.3	22	28.9	1.3	22	30.4	1.4	–	26.2%
13 – 16	28	1	26	37.9	1.5	29	44.3	1.5	29	45.8	1.6	29	47.5	1.6	28	47.9	1.7	-1.2%	34.1%

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

2. Rand million.

Programme 3: Investment and Spatial Industrial Development

Programme purpose

Support foreign direct investment flows and promote domestic investment by providing a one-stop shop for investment promotion, investor facilitation and aftercare support for investors, and increase participation in industrialisation.

Objectives

- Create global awareness of South Africa's diverse industries and sector-specific investment opportunities through dedicated investment promotion, facilitation and aftercare support measures over the medium term.
- Facilitate the implementation of spatial industrial development in targeted regions through policies, strategies and programmes such as special economic zones and industrial parks, among others, on an ongoing basis.
- Develop and manage strategies and programmes that foster and stimulate industrialisation and structural change through the development and deployment of technologies and skills aligned with the department's economic programmes on an ongoing basis.
- Proactively maintain relationships with established companies and fulfil ongoing requirements to retain and encourage the expansion of their domestic footprint on an ongoing basis.
- Provide specialised and tailored assistance to potential and existing investors during all stages of the investment journey by using programmes and instruments such as the one-stop shop on an ongoing basis.
- Improve South Africa's business climate by initiating or supporting advocacy initiatives such as ongoing investment climate benchmarking and monitoring regulatory reform programmes, infrastructure development advocacy and the digitalisation of government services.
- Enhance the manufacturing competitiveness of the country's small, medium and micro enterprises (SMMEs) and the labour force through initiatives such as financial and non-financial support for innovative and technology businesses and the establishment of skills development programmes over the medium term.

Subprogrammes

- *Investment Promotion* facilitates an increase in the quality and quantity of foreign direct investment, domestic investment and outward investment by providing support for investment attraction, targeted lead generation and recruitment.

- *Investment and Interdepartmental Clearing House* promotes and facilitates investment and provides support services to the investment and interdepartmental clearing house, provides specialist advisory services, fast-tracks and unblocks processes, and reduces bureaucratic red tape for investors.
- *Investor Support and Aftercare* provides specialist advisory services through research, information marketing, aftercare and policy advocacy to facilitate new investment and retain and expand existing investment.
- *Spatial Industrial Development* promotes regional industrial development in targeted areas such as special economic zones, industrial parks and townships.

Expenditure trends and estimates

Table 39.10 Investment and Spatial Industrial Development expenditure trends and estimates by subprogramme and economic classification

Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Investment Promotion	49.0	44.8	49.2	48.8	-0.2%	32.1%	46.5	48.6	50.3	1.0%	24.5%
Investment and Interdepartmental Clearing House	6.5	6.6	14.5	15.8	34.5%	7.3%	20.1	21.0	21.6	10.9%	10.6%
Investor Support and Aftercare	0.7	0.6	2.9	2.1	42.1%	1.1%	1.6	1.7	1.7	-6.3%	0.9%
Spatial Industrial Development	95.8	86.6	80.5	92.7	-1.1%	59.5%	121.6	126.9	130.8	12.2%	64.0%
Total	152.1	138.6	147.1	159.4	1.6%	100.0%	189.9	198.1	204.5	8.7%	100.0%
Change to 2025 Budget estimate				–			(0.5)	(1.3)	(3.9)		
Economic classification											
Current payments	103.1	103.2	107.9	131.2	8.4%	74.6%	116.3	121.6	125.5	-1.5%	61.3%
Compensation of employees	82.5	85.0	87.4	87.5	2.0%	57.3%	92.3	96.7	99.8	4.5%	48.7%
Goods and services	20.6	18.2	20.5	43.8	28.5%	17.3%	23.9	24.9	25.7	-16.3%	12.6%
of which:						–					–
Catering: Departmental activities	0.1	0.0	0.0	0.4	77.8%	0.1%	0.5	0.5	0.6	14.0%	0.3%
Consultants: Business and advisory services	1.7	1.7	–	3.6	27.5%	1.2%	2.0	2.1	2.1	-16.1%	1.0%
Agency and support/outsourced services	10.6	10.3	10.0	10.4	-0.6%	6.9%	10.7	11.1	11.4	3.3%	5.6%
Operating leases	–	–	–	0.1	–	0.0%	0.5	0.5	0.5	87.0%	0.3%
Travel and subsistence	5.1	4.1	6.8	11.6	31.7%	4.6%	6.1	6.4	6.7	-16.9%	3.2%
Venues and facilities	2.2	0.8	2.4	3.7	19.4%	1.5%	2.2	2.2	2.3	-15.4%	1.1%
Transfers and subsidies	49.0	35.4	39.2	27.6	-17.4%	25.3%	73.0	75.9	78.3	41.6%	38.4%
Public corporations and private enterprises	48.1	34.8	38.7	27.6	-16.9%	25.0%	73.0	75.9	78.3	41.6%	38.4%
Households	0.9	0.6	0.5	–	-100.0%	0.3%	–	–	–	–	–
Payments for capital assets	–	–	–	0.6	–	0.1%	0.6	0.7	0.7	3.7%	0.3%
Machinery and equipment	–	–	–	0.6	–	0.1%	0.6	0.7	0.7	3.7%	0.3%
Total	152.1	138.6	147.1	159.4	1.6%	100.0%	189.9	198.1	204.5	8.7%	100.0%
Proportion of total programme expenditure to vote expenditure	1.4%	1.3%	1.6%	1.4%	–	–	1.6%	1.9%	1.9%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.9	0.6	0.5	–	-100.0%	0.3%	–	–	–	–	–
Employee social benefits	0.9	0.6	0.5	–	-100.0%	0.3%	–	–	–	–	–
Public corporations and private enterprises											
Other transfers to public corporations											
Current	48.1	34.8	38.7	27.6	-16.9%	25.0%	73.0	75.9	78.3	41.6%	38.4%
Various institutions: Industrial development zones – other	25.0	5.7	–	–	-100.0%	5.1%	28.0	29.2	30.1	–	14.7%
Council for Scientific and Industrial Research	2.1	2.1	2.0	2.1	-0.6%	1.4%	2.1	2.2	2.3	3.3%	1.1%
Industrial Development Corporation: Regional industrial development	15.0	21.0	22.7	23.5	16.1%	13.8%	24.4	25.2	26.0	3.5%	12.8%
Various institutions: One-stop shop	6.0	6.0	14.0	2.0	-30.7%	4.7%	18.5	19.3	19.9	115.0%	9.7%

Personnel information

Table 39.11 Investment and Spatial Industrial Development personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)	
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate								
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29
Investment and Spatial Industrial Development			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	100	6	79	87.4	1.1	75	87.5	1.2	76	92.3	1.2	76	96.7	1.3	75	99.8	1.3
1 – 6	2	–	3	0.9	0.3	2	0.8	0.4	2	0.8	0.4	3	1.3	0.4	3	1.4	0.5
7 – 10	47	2	34	24.6	0.7	33	24.8	0.8	33	25.9	0.8	32	26.7	0.8	32	28.1	0.9
11 – 12	30	–	23	28.4	1.2	22	29.1	1.3	23	31.6	1.4	23	33.2	1.4	22	33.3	1.5
13 – 16	21	4	19	33.5	1.8	18	32.7	1.8	18	34.0	1.9	18	35.4	2.0	18	37.0	2.1
																0.0%	100.0%
																14.5%	3.5%
																-1.0%	42.7%
																0.0%	30.0%
																–	23.8%

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

2. Rand million.

Programme 4: Sectors

Programme purpose

Design and implement policies, strategies and programmes to strengthen the ability of manufacturing and other sectors of the economy to create decent jobs and increase value addition and competitiveness in both domestic and export markets.

Objectives

- Upscale industrial policy to achieve increased industrialisation, localisation and transformation by developing and implementing the reimagined industrial strategy using master plans as key instruments over the medium term.
- Contribute to the direct and indirect creation of decent employment, value-addition and competitiveness in domestic and export markets by developing policies, strategies and programmes for manufacturing and related sectors of the economy on an ongoing basis.
- Prevent unsafe and poor-quality imports and promote access to high value export markets by ensuring that technical infrastructure policies and institutions (including those dealing with standards, quality assurance, accreditation and metrology) play a strategic role in industrial policy on an ongoing basis
- Respond to the commercial imperatives of climate change and environmental concerns and the economic opportunities that arise from them by promoting green industries and resource efficiency on an ongoing basis.
- Promote industrial development by leveraging large public procurements through the national industrial participation programme on an ongoing basis.

Subprogrammes

- *Industrial Competitiveness* develops policies, strategies and programmes to strengthen the ability of manufacturing and other value-added sectors to create decent jobs and increase the addition of value in these sectors and competitiveness in domestic and export markets.
- *Customised Sector Programmes* develops and implements high-impact sector strategies focused on manufacturing and other value-added sectors to create decent jobs and increase the addition of value and competitiveness in domestic and export markets, as set out in the reimagined industrial strategy.

Expenditure trends and estimates

Table 39.12 Sectors expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million				2025/26	2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Industrial Competitiveness	932.2	864.3	920.8	944.1	0.4%	59.5%	962.0	999.7	1 028.9	2.9%	56.9%
Customised Sector Programmes	798.3	709.8	391.4	590.0	-9.6%	40.5%	723.9	757.3	782.7	9.9%	43.1%
Total	1 730.5	1 574.2	1 312.2	1 534.1	-3.9%	100.0%	1 685.9	1 757.0	1 811.6	5.7%	100.0%
Change to 2025 Budget estimate				–			(69.4)	(79.2)	(107.0)		
Economic classification	114.9	114.4	112.6	141.9	7.3%	7.9%	145.0	153.5	157.8	3.6%	8.7%
Current payments											
Compensation of employees	104.0	100.4	103.0	130.0	7.7%	7.1%	132.6	140.7	144.6	3.6%	8.0%
Goods and services	10.9	13.9	9.6	11.9	3.0%	0.8%	12.4	12.9	13.2	3.7%	0.7%
of which:											
Administrative fees	0.1	0.1	0.1	0.9	93.0%	0.0%	1.1	1.1	1.1	9.4%	0.1%
Communication	0.9	1.0	0.8	0.8	-4.7%	0.1%	0.9	0.9	1.0	7.6%	0.1%
Consultants: Business and advisory services	2.0	–	–	–	-100.0%	0.0%	0.5	0.5	0.6	–	0.0%
Consumables: Stationery, printing and office supplies	–	0.0	0.0	0.2	–	0.0%	0.4	0.4	0.4	19.2%	0.0%
Travel and subsistence	4.6	2.8	4.2	6.1	10.4%	0.3%	7.2	7.4	7.7	7.7%	0.4%
Operating payments	0.0	0.4	0.0	0.9	331.2%	0.0%	1.6	1.6	1.7	24.0%	0.1%
Transfers and subsidies	1 615.7	1 459.6	1 199.7	1 391.0	-4.9%	92.1%	1 539.6	1 602.1	1 652.4	5.9%	91.2%
Departmental agencies and accounts	377.1	322.1	355.2	354.2	-2.1%	22.9%	353.1	365.8	375.8	2.0%	20.8%
Foreign governments and international organisations	7.1	8.6	8.3	11.7	17.7%	0.6%	12.1	12.6	13.0	3.7%	0.7%
Public corporations and private enterprises	1 072.9	984.6	676.4	856.1	-7.2%	58.4%	1 000.4	1 043.3	1 077.6	8.0%	59.4%
Non-profit institutions	158.1	144.3	159.5	169.0	2.3%	10.3%	174.0	180.4	186.0	3.2%	10.3%
Households	0.4	0.1	0.3	–	-100.0%	0.0%	–	–	–	–	–
Payments for capital assets	–	–	–	1.2	–	0.0%	1.3	1.3	1.4	3.7%	0.1%
Machinery and equipment	–	–	–	1.2	–	0.0%	1.3	1.3	1.4	3.7%	0.1%
Payments for financial assets	–	0.2	–	–	–	0.0%	–	–	–	–	–
Total	1 730.5	1 574.2	1 312.2	1 534.1	-3.9%	100.0%	1 685.9	1 757.0	1 811.6	5.7%	100.0%
Proportion of total programme expenditure to vote expenditure	16.4%	15.1%	14.1%	13.8%	–	–	14.4%	16.6%	16.6%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.4	0.1	0.3	–	-100.0%	–	–	–	–	–	–
Employee social benefits	0.4	0.1	0.3	–	-100.0%	–	–	–	–	–	–
Other transfers to households											
Current	0.0	–	–	–	-100.0%	–	–	–	–	–	–
Gifts and donations	0.0	–	–	–	-100.0%	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	304.2	281.0	355.2	354.2	5.2%	21.0%	353.1	365.8	375.8	2.0%	20.8%
South African National Accreditation System	33.8	30.7	32.1	29.9	-4.1%	2.1%	29.7	29.5	29.1	-0.9%	1.7%
National Metrology Institute of South Africa: Operations	122.8	111.6	177.3	175.1	12.5%	9.5%	169.8	176.6	182.1	1.3%	10.1%
National Regulator for Compulsory Specifications	147.6	138.6	145.7	149.2	0.4%	9.4%	153.5	159.6	164.6	3.3%	9.1%
Capital	72.9	41.1	–	–	-100.0%	1.9%	–	–	–	–	–
National Metrology Institute of South Africa	72.9	41.1	–	–	-100.0%	1.9%	–	–	–	–	–
Public corporations and private enterprises											
Other transfers to public corporations											
Current	1 033.5	949.6	638.7	817.1	-7.5%	55.9%	950.4	991.6	1 024.6	7.8%	56.5%
Industrial Development Corporation: Sector programmes	599.5	534.8	218.2	387.1	-13.6%	28.3%	507.8	531.2	549.8	12.4%	30.2%
Council for Scientific and Industrial Research: National Cleaner Production Centre	65.2	63.2	53.7	53.0	-6.7%	3.8%	54.7	57.1	58.9	3.6%	3.2%
Council for Scientific and Industrial Research: National Foundry Technology Network	7.6	10.0	12.0	12.5	18.2%	0.7%	12.9	13.4	13.8	3.3%	0.8%
South African Bureau of Standards	361.2	341.5	354.8	364.5	0.3%	23.1%	375.0	389.9	402.1	3.3%	22.2%

- Create a business regulatory environment that promotes competitive, fair and efficient markets on an ongoing basis by:
 - developing and reviewing legislation, policies and regulations
 - conducting impact assessments of legislation, policies and regulations on businesses and economic citizens.
- Provide access to redress for economic citizens to increase market confidence on an ongoing basis by:
 - conducting research on the impact of legislation on economic citizens
 - developing and reviewing legislation, policies and regulations
 - conducting impact assessments of legislation, policies and regulations on businesses and economic citizens.
- Promote awareness of rights, duties and responsibilities to increase activism and public participation by conducting capacity-building sessions, workshops and education and awareness campaigns on an ongoing basis.
- Share and exchange regulatory experience with national and international partners and stakeholders to promote simple, appropriate and effective regulatory solutions by holding consultations, seminars and conferences on policy issues on an ongoing basis.

Subprogrammes

- *Policy and Legislative Development* develops policies, laws and regulatory frameworks.
- *Enforcement and Compliance* analyses trends and conducts socioeconomic impact assessments for policies, legislation and market surveys; implements legislation on matters pertaining to liquor; monitors and evaluates the effectiveness of regulation; and oversees the performance of the department's regulatory entities (the Companies and Intellectual Property Commission, the Companies Tribunal, the National Consumer Commission, the National Consumer Tribunal, the National Credit Regulator, the National Gambling Board and the National Lotteries Commission).
- *Regulatory Services* oversees the development of policies, laws and regulatory frameworks; oversees the implementation of the division's mandate; and provides strategic support to the programme's business units in line with legislation and applicable governance systems.

Expenditure trends and estimates

Table 39.14 Regulation 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Policy and Legislative Development	18.7	21.8	21.3	24.6	9.5%	6.0%	26.5	28.0	28.9	5.5%	7.1%
Enforcement and Compliance	33.1	35.1	35.1	38.7	5.3%	9.9%	40.7	42.6	44.1	4.4%	10.9%
Regulatory Services	279.7	289.3	289.5	344.0	7.1%	84.0%	309.4	321.9	331.9	-1.2%	82.0%
Total	331.5	346.2	345.9	407.3	7.1%	100.0%	376.6	392.6	404.9	-0.2%	100.0%
Change to 2025 Budget estimate				–			(1.6)	(3.3)	(8.8)		

Table 39.14 Regulation expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	63.1	68.5	69.3	77.9	7.3%	19.5%	83.3	87.8	90.6	5.2%	22.3%
Compensation of employees	56.4	61.0	61.7	65.6	5.2%	17.1%	69.5	73.3	75.6	4.9%	18.6%
Goods and services	6.7	7.5	7.5	12.3	22.3%	2.4%	13.8	14.5	15.0	6.7%	3.7%
of which:						—					—
Advertising	—	—	0.4	0.7	—	0.1%	1.1	1.1	1.2	21.4%	0.3%
Catering: Departmental activities	0.2	0.1	0.1	0.5	34.5%	0.1%	0.7	0.8	0.8	11.9%	0.2%
Consultants: Business and advisory services	0.2	0.1	0.6	2.7	153.4%	0.3%	3.7	4.0	4.2	15.0%	1.0%
Legal services	2.5	1.5	2.2	2.0	-7.8%	0.6%	2.1	2.1	2.2	3.7%	0.5%
Travel and subsistence	3.2	3.3	3.2	4.7	13.7%	1.0%	4.2	4.4	4.5	-1.3%	1.1%
Operating payments	0.0	—	0.0	0.5	160.7%	0.0%	0.8	0.8	0.8	18.3%	0.2%
Transfers and subsidies	268.0	277.6	276.6	329.2	7.1%	80.5%	293.2	304.8	314.3	-1.5%	77.7%
Departmental agencies and accounts	258.4	270.1	266.4	318.4	7.2%	77.8%	282.8	294.1	303.2	-1.6%	75.0%
Foreign governments and international organisations	9.2	7.5	10.0	10.6	4.9%	2.6%	10.5	10.8	11.1	1.4%	2.8%
Households	0.4	0.1	0.2	0.2	-17.6%	0.1%	—	—	—	-100.0%	—
Payments for capital assets	—	0.0	—	0.2	—	0.0%	0.1	—	—	-100.0%	0.0%
Machinery and equipment	—	0.0	—	0.2	—	0.0%	0.1	—	—	-100.0%	0.0%
Payments for financial assets	0.5	—	—	—	-100.0%	0.0%	—	—	—	—	—
Total	331.5	346.2	345.9	407.3	7.1%	100.0%	376.6	392.6	404.9	-0.2%	100.0%
Proportion of total programme expenditure to vote expenditure	3.1%	3.3%	3.7%	3.7%	—	—	3.2%	3.7%	3.7%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.4	0.1	0.2	0.2	-17.6%	0.1%	—	—	—	-100.0%	—
Employee social benefits	0.4	0.1	0.2	0.2	-17.6%	0.1%	—	—	—	-100.0%	—
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	258.4	270.1	266.4	318.4	7.2%	77.8%	282.8	294.1	303.2	-1.6%	75.0%
National Credit Regulator	83.2	81.5	79.1	101.7	6.9%	24.1%	84.0	87.4	90.1	-4.0%	22.3%
National Gambling Board	36.5	33.2	34.6	35.8	-0.6%	9.8%	37.0	38.5	39.7	3.5%	9.8%
National Consumer Tribunal	54.8	53.6	52.0	69.7	8.4%	16.1%	55.3	57.5	59.3	-5.3%	14.6%
National Consumer Commission	59.4	73.6	71.2	73.4	7.3%	19.4%	73.4	76.3	78.7	2.4%	19.5%
Companies Tribunal	24.5	28.2	29.5	37.8	15.5%	8.4%	33.1	34.4	35.5	-2.1%	8.8%
Foreign governments and international organisations											
Current	9.2	7.5	10.0	10.6	4.9%	2.6%	10.5	10.8	11.1	1.4%	2.8%
World Intellectual Property Organisation	6.4	7.5	7.0	7.6	5.7%	2.0%	7.3	7.6	7.9	1.3%	1.9%
International Financial Reporting Standards Foundation	2.8	—	3.0	3.1	3.1%	0.6%	3.1	3.1	3.2	1.5%	0.8%

Personnel information

Table 39.15 Regulation personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number			Cost	Unit cost	
Regulation																			
Salary level	71	—	61	61.7	1.0	60	65.6	1.1	61	69.5	1.1	61	73.3	1.2	60	75.6	1.3	—0.0%	100.0%
1 – 6	2	—	1	0.4	0.4	2	0.9	0.5	3	1.5	0.5	3	1.6	0.5	3	1.7	0.6	14.5%	4.9%
7 – 10	31	—	29	18.8	0.6	26	18.7	0.7	25	18.9	0.8	25	20.1	0.8	25	20.9	0.8	-1.3%	41.2%
11 – 12	12	—	10	11.3	1.1	11	13.1	1.2	12	14.8	1.2	12	15.6	1.3	11	15.3	1.4	—	19.2%
13 – 16	26	—	21	31.2	1.5	21	32.9	1.6	21	34.3	1.6	21	36.0	1.7	21	37.8	1.8	—	34.6%

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

2. Rand million.

Programme 6: Incentives

Programme purpose

Stimulate and facilitate the development of sustainable and competitive enterprises through the efficient provision of effective and accessible incentive measures that support national priorities.

Objectives

- Support industrial development that enhances productivity and bolsters competitiveness on an ongoing basis by:
 - designing, administering, monitoring and evaluating incentive programmes based on industrial policies and sector strategies
 - providing financial support in labour-intensive sectors including internationally traded services.
- Develop world-class economic infrastructure by supporting industrial parks, special economic zones and other infrastructure that contributes to accelerated growth for the manufacturing sector on an ongoing basis.

Subprogrammes

- *Broadening Participation and Industrial Incentives* provides incentive programmes that promote broader participation in the mainstream economy by businesses owned by people from historically disadvantaged communities and marginalised regions. This subprogramme comprises the black industrialist programme, the support programme for industrial innovation and the technology and human resource industry programme.
- *Manufacturing Incentives* provides incentives to promote additional investment in the manufacturing sector. The manufacturing investment cluster comprises the manufacturing competitiveness enhancement programme, the projects feasibility programme, the automotive investment scheme, the export marketing and investment assistance scheme, the sector-specific assistance scheme and the section 12I tax incentive scheme.
- *Services Investment Incentives* provides incentive programmes that promote increased investment and job creation in the services sector. These include incentive schemes such as the global business services programme and the film and television production programme for South African and foreign productions.
- *Infrastructure Investment Support* provides grants for 2 industrial infrastructure initiatives (special economic zones and the critical infrastructure programme) aimed at enhancing infrastructure and industrial development, and increasing investment in and the export of value-added commodities.
- *Product and Systems Development* reviews, monitors and develops incentive programmes to support the reimagined industrial strategy, and develops sector strategies to address market failures.
- *Strategic Partnership and Customer Care* facilitates access to targeted enterprises by reviewing the success of incentive schemes and improving them where possible.

Expenditure trends and estimates

Table 39.16 Incentives 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Broadening Participation and Industrial Incentives	29.7	19.9	23.6	48.1	17.4%	0.6%	46.8	48.8	50.3	1.5%	0.9%
Manufacturing Incentives	3 678.4	3 195.0	2 402.2	2 979.4	-6.8%	60.4%	3 116.8	3 240.4	3 341.5	3.9%	57.3%
Services Investment Incentives	997.2	1 150.2	1 547.3	1 022.1	0.8%	23.3%	1 057.7	1 100.2	1 134.4	3.5%	19.5%
Infrastructure Investment Support	630.9	1 037.1	246.6	1 144.9	22.0%	15.1%	1 178.8	1 226.2	1 264.4	3.4%	21.7%
Product and Systems Development	11.5	13.1	14.0	15.2	9.6%	0.3%	16.1	17.5	18.1	6.0%	0.3%
Strategic Partnership and Customer Care	15.3	15.9	17.7	20.4	10.1%	0.3%	21.3	22.2	22.9	3.9%	0.4%
Total	5 363.1	5 431.1	4 251.2	5 230.2	-0.8%	100.0%	5 437.5	5 655.4	5 831.6	3.7%	100.0%
Change to 2025 Budget estimate				–			(17.3)	(46.6)	(126.3)		
Economic classification											
Current payments	161.5	161.3	162.6	178.3	3.4%	3.3%	191.9	200.8	207.8	5.2%	3.5%
Compensation of employees	142.0	141.7	143.7	147.4	1.3%	2.8%	159.8	167.4	173.4	5.5%	3.0%
Goods and services	19.5	19.6	18.7	30.9	16.6%	0.4%	32.1	33.4	34.4	3.7%	0.6%
of which:						–					–
Communication	1.0	1.0	1.1	0.8	-5.3%	0.0%	0.9	0.9	0.9	3.7%	0.0%
Consultants: Business and advisory services	7.3	8.9	5.7	10.5	13.0%	0.2%	10.8	11.2	11.5	3.1%	0.2%
Legal services	5.8	3.2	4.7	5.1	-4.4%	0.1%	5.3	5.5	5.6	3.7%	0.1%
Operating leases	–	–	–	0.9	–	0.0%	1.0	1.0	1.1	3.7%	0.0%
Travel and subsistence	5.2	6.2	6.9	11.3	29.2%	0.1%	11.8	12.3	12.7	4.0%	0.2%
Operating payments	0.0	0.0	0.0	0.7	422.9%	0.0%	0.7	0.8	0.8	3.7%	0.0%
Interest and rent on land	–	–	0.3	–	–	0.0%	–	–	–	–	–
Transfers and subsidies	5 201.6	5 269.8	4 088.6	5 051.9	-1.0%	96.7%	5 245.6	5 454.6	5 623.8	3.6%	96.5%
Public corporations and private enterprises	5 201.1	5 269.4	4 088.2	5 050.8	-1.0%	96.7%	5 244.5	5 453.4	5 622.6	3.6%	96.4%
Households	0.5	0.4	0.4	1.1	30.3%	0.0%	1.1	1.2	1.2	3.7%	0.0%
Total	5 363.1	5 431.1	4 251.2	5 230.2	-0.8%	100.0%	5 437.5	5 655.4	5 831.6	3.7%	100.0%
Proportion of total programme expenditure to vote expenditure	50.9%	52.0%	45.8%	47.0%	–	–	46.5%	53.3%	53.3%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.5	0.4	0.1	1.1	30.3%	–	1.1	1.2	1.2	3.7%	0.0%
Employee social benefits	0.5	0.4	0.1	1.1	30.3%	–	1.1	1.2	1.2	3.7%	0.0%
Other transfers to households											
Current	–	0.0	0.2	–	–	–	–	–	–	–	–
Other transfers to households	–	0.0	0.2	–	–	–	–	–	–	–	–
Public corporations and private enterprises											
Other transfers to private enterprises											
Current	177.6	241.2	145.9	257.9	13.2%	4.1%	242.6	251.8	259.3	0.2%	4.5%
Various institutions: Export market and investment assistance	153.4	227.2	128.5	216.1	12.1%	3.6%	202.5	210.1	216.4	–	3.7%
Various institutions: Support programme for industrial innovation	24.2	14.1	17.4	41.8	20.0%	0.5%	40.1	41.7	43.0	0.9%	0.7%
Capital	245.4	98.9	103.6	153.1	-14.6%	3.0%	160.1	166.5	171.7	3.9%	2.9%
Various institutions: Critical infrastructure programme: Bulk infrastructure	245.4	98.9	103.6	153.1	-14.6%	3.0%	160.1	166.5	171.7	3.9%	2.9%
Other transfers to public corporations											
Current	240.2	–	–	–	-100.0%	1.2%	–	–	–	–	–
Industrial Development Corporation: Industrial financing	240.2	–	–	–	-100.0%	1.2%	–	–	–	–	–
Capital	369.1	926.6	132.9	976.3	38.3%	11.9%	1 002.8	1 042.8	1 075.2	3.3%	18.4%
Various institutions: Critical infrastructure programme: Industrial parks	11.3	32.6	132.9	49.8	64.0%	1.1%	50.3	52.3	53.9	2.7%	0.9%
Various institutions: Special economic zones	357.9	894.0	–	926.5	37.3%	10.7%	952.5	990.5	1 021.3	3.3%	17.5%
Subsidies on products and production											
Current	4 168.7	4 002.7	3 705.9	3 663.5	-4.2%	76.6%	3 839.0	3 992.2	4 116.3	4.0%	70.6%
Various institutions: Services sector development incentives	988.3	1 139.0	1 537.4	1 006.8	0.6%	23.0%	1 038.4	1 079.8	1 113.4	3.4%	19.1%
Various institutions: Manufacturing development incentives	3 180.4	2 863.6	2 168.4	2 656.7	-5.8%	53.6%	2 800.6	2 912.4	3 002.9	4.2%	51.5%

- *Trade and Investment Foreign Services Management Unit* promotes trade and investment, and administers and provides corporate services to the department's network of foreign economic representatives to enable South African businesses to access global markets.
- *Export Development and Support* manages the national exporter development programme, which is designed to contribute to positioning South Africa as a reliable trade partner and improve and expand the country's exporter base.

Expenditure trends and estimates

Table 39.18 Export expenditure trends and estimates by subprogramme and economic classification

Subprogramme					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
African Bilateral Economic Relations	19.3	24.3	17.8	24.9	8.8%	5.6%	26.0	27.2	28.0	4.0%	6.1%
Export Promotion and Marketing	43.9	40.2	39.9	48.0	3.0%	11.2%	47.3	49.4	50.9	2.0%	11.0%
Trade and Investment Foreign Services Management Unit	322.6	340.7	269.3	296.3	-2.8%	79.8%	341.8	355.8	366.7	7.4%	79.5%
Export Development and Support	12.1	11.5	12.6	16.1	10.1%	3.4%	14.8	15.5	15.8	-0.6%	3.4%
Total	397.8	416.7	339.7	385.3	-1.1%	100.0%	430.0	447.9	461.4	6.2%	100.0%
Change to 2025 Budget estimate				–			18.8	17.3	11.5		
Economic classification											
Current payments	242.3	258.9	175.4	214.4	-4.0%	57.9%	255.8	266.6	274.6	8.6%	59.5%
Compensation of employees	185.6	191.7	144.3	164.3	-4.0%	44.6%	201.6	210.4	216.5	9.6%	46.9%
Goods and services	56.7	67.2	31.1	50.1	-4.1%	13.3%	54.1	56.2	58.0	5.0%	12.6%
of which:						–					–
Communication	2.0	2.2	1.5	1.1	-17.6%	0.4%	1.1	1.1	1.2	2.0%	0.2%
Consultants: Business and advisory services	0.1	1.2	0.2	1.3	159.3%	0.2%	1.9	2.0	1.8	10.3%	0.4%
Operating leases	24.8	24.7	10.2	12.3	-20.8%	4.7%	19.1	19.8	24.8	26.2%	4.8%
Travel and subsistence	8.1	10.1	7.4	11.9	13.6%	2.4%	14.2	14.4	12.3	1.0%	3.1%
Operating payments	12.7	11.9	5.0	10.2	-7.0%	2.6%	10.7	11.1	9.8	-1.2%	2.4%
Venues and facilities	1.3	2.9	0.4	2.5	24.2%	0.5%	1.9	2.0	2.0	-6.5%	0.4%
Transfers and subsidies	154.3	157.1	162.9	169.4	3.2%	41.8%	172.7	179.6	185.2	3.0%	40.1%
Public corporations and private enterprises	150.0	155.5	162.5	167.9	3.8%	41.3%	172.7	179.6	185.2	3.3%	40.1%
Households	4.3	1.6	0.4	1.5	-29.2%	0.5%	–	–	–	-100.0%	–
Payments for capital assets	1.2	0.6	1.3	1.5	7.9%	0.3%	1.6	1.6	1.7	3.7%	0.4%
Machinery and equipment	1.2	0.6	1.3	1.5	7.9%	0.3%	1.6	1.6	1.7	3.7%	0.4%
Payments for financial assets	0.0	0.0	0.0	–	-100.0%	0.0%	–	–	–	–	–
Total	397.8	416.7	339.7	385.3	-1.1%	100.0%	430.0	447.9	461.4	6.2%	100.0%
Proportion of total programme expenditure to vote expenditure	3.8%	4.0%	3.7%	3.5%	–	–	3.7%	4.2%	4.2%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	2.0	1.6	0.4	1.5	-7.8%	0.4%	–	–	–	-100.0%	–
Employee social benefits	2.0	1.6	0.4	1.5	-7.8%	0.4%	–	–	–	-100.0%	–
Other transfers to households											
Current	2.4	0.0	0.0	–	-100.0%	0.2%	–	–	–	–	–
Other transfers to households	2.4	0.0	0.0	–	-100.0%	0.2%	–	–	–	–	–
Public corporations and private enterprises											
Other transfers to public corporations											
Current	150.0	155.5	162.5	167.9	3.8%	41.3%	172.7	179.6	185.2	3.3%	40.1%
Export Credit Insurance Corporation	150.0	155.5	162.5	167.9	3.8%	41.3%	172.7	179.6	185.2	3.3%	40.1%

Personnel information

Table 39.19 Export personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026		Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)				
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29		
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Export																			
Salary level	182	3	138	144.3	1.0	97	164.3	1.7	106	201.6	1.9	98	210.4	2.1	100	216.5	2.2	1.0%	100.0%
1 – 6	5	–	5	1.9	0.4	3	1.2	0.4	3	1.2	0.4	3	1.3	0.4	3	1.4	0.5	–	3.0%
7 – 10	74	3	63	44.1	0.7	60	44.2	0.7	64	49.1	0.8	57	45.9	0.8	58	48.6	0.8	-1.1%	58.9%
11 – 12	24	–	19	25.4	1.3	19	26.7	1.4	21	30.9	1.5	19	29.4	1.5	19	30.9	1.6	0.0%	19.4%
13 – 16	13	–	10	15.0	1.5	9	14.1	1.6	10	16.3	1.6	9	15.5	1.7	9	16.3	1.8	–	9.2%
Other	66	–	41	57.9	1.4	6	78.1	13.0	8	104.2	13.0	10	118.3	11.8	11	119.5	10.9	22.4%	9.5%

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

2. Rand million.

Programme 8: Transformation and Competition

Programme purpose

Develop and roll out policy interventions that promote transformation and competition through effective economic planning, aligned investment and development policy tools.

Objectives

- Promote competition, trade and other economic regulation by ensuring the effective management of competition authorities over the medium term.
- Advance public interest, as defined in the Competition Act (1998), on an ongoing basis by assessing all merger and acquisition notifications and supporting the minister to intervene where necessary.
- Maximise the impact of recommendations of mergers, acquisitions and market inquiries on an ongoing basis by monitoring the implementation of agreements and merger conditions, and coordinating and monitoring the implementation of recommendations from market inquiries.
- Facilitate broad-based economic participation through the implementation of the Broad-based Black Economic Empowerment Amendment Act (2013) on an ongoing basis by implementing the black industrialist programme and monitoring the activities of the Black Economic Empowerment Commission.

Subprogrammes

- *Economic Planning and Advisory* promotes integrated economic planning, the analysis of economic plans and the advancement of competition priorities.
- *Implementation Coordination and Competition Oversight* promotes the implementation of economic development plans aligned with competition decisions, orders and recommendations; and provides support to the minister to carry out responsibilities required in terms of competition legislation.
- *Investment and Development* promotes public and private investment for development.
- *Equity and Empowerment* promotes black economic empowerment and the growth of the industrial base through the black industrialist programme.

Expenditure trends and estimates

Table 39.20 Transformation and Competition expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Economic Planning and Advisory	14.2	11.8	46.0	7.9	-17.6%	1.2%	8.5	8.9	9.2	4.9%	0.7%
Implementation Coordination and Competition Oversight	1 464.5	1 348.9	1 698.8	1 893.4	8.9%	95.9%	2 126.8	642.4	662.3	-29.5%	93.9%
Investment and Development	4.1	3.5	3.7	4.1	0.1%	0.2%	4.5	4.7	4.9	5.8%	0.4%
Equity and Empowerment	51.1	51.5	19.3	57.2	3.9%	2.7%	58.8	61.4	63.3	3.4%	5.0%
Total	1 533.9	1 415.6	1 767.9	1 962.6	8.6%	100.0%	2 198.6	717.4	739.7	-27.8%	100.0%
Change to 2025 Budget estimate				–			1 506.6	(6.6)	(16.8)		
Economic classification											
Current payments	74.6	72.0	80.0	86.0	4.9%	4.7%	90.8	95.7	98.7	4.7%	7.8%
Compensation of employees	55.0	52.5	51.2	66.6	6.6%	3.4%	70.5	74.6	76.9	4.9%	6.1%
Goods and services	19.6	19.4	28.8	19.4	-0.3%	1.3%	20.3	21.1	21.8	4.0%	1.7%
of which:											
Communication	0.6	0.5	0.4	0.5	-10.3%	0.0%	1.5	0.8	0.8	19.2%	0.1%
Consultants: Business and advisory services	3.5	1.5	4.7	3.5	-0.2%	0.2%	4.2	4.7	4.8	11.0%	0.4%
Legal services	12.4	13.7	16.4	2.1	-44.7%	0.7%	2.1	2.1	2.1	0.7%	0.2%
Contractors	–	0.2	0.2	5.2	–	0.1%	2.1	2.7	2.8	-18.7%	0.2%
Travel and subsistence	2.5	2.3	2.4	5.8	32.6%	0.2%	7.9	8.1	8.4	13.1%	0.7%
Training and development	–	0.8	0.2	0.5	–	0.0%	0.5	0.5	0.5	0.7%	0.0%
Transfers and subsidies	1 459.3	1 343.3	1 687.9	1 875.8	8.7%	95.3%	2 106.9	620.7	640.0	-30.1%	92.1%
Departmental agencies and accounts	491.8	446.3	466.4	487.1	-0.3%	28.3%	496.8	516.6	532.7	3.0%	42.3%
Public corporations and private enterprises	965.5	895.0	1 221.3	1 387.0	12.8%	66.9%	1 608.4	102.3	105.5	-57.6%	49.7%
Non-profit institutions	1.7	1.7	–	1.7	-0.6%	0.1%	1.7	1.8	1.8	3.3%	0.1%
Households	0.3	0.3	0.2	–	-100.0%	0.0%	–	–	–	–	–
Payments for capital assets	–	0.4	–	0.9	–	0.0%	0.9	1.0	1.0	3.7%	0.1%
Machinery and equipment	–	0.2	–	0.3	–	0.0%	0.3	0.3	0.3	3.7%	0.0%
Software and other intangible assets	–	0.2	–	0.6	–	0.0%	0.6	0.7	0.7	3.7%	0.1%
Total	1 533.9	1 415.6	1 767.9	1 962.6	8.6%	100.0%	2 198.6	717.4	739.7	-27.8%	100.0%
Proportion of total programme expenditure to vote expenditure	14.6%	13.6%	19.0%	17.6%	–	–	18.8%	6.8%	6.8%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.3	0.3	0.2	–	-100.0%	–	–	–	–	–	–
Employee social benefits	0.3	0.3	0.2	–	-100.0%	–	–	–	–	–	–
Other transfers to households											
Current	–	0.0	–	–	–	–	–	–	–	–	–
Other transfers to households	–	0.0	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	491.8	446.3	466.4	487.1	-0.3%	28.3%	496.8	516.6	532.7	3.0%	42.3%
Competition Commission	449.5	407.9	426.2	440.3	-0.7%	25.8%	453.0	471.1	485.7	3.3%	38.6%
Competition Tribunal	42.3	38.4	40.2	46.8	3.4%	2.5%	43.8	45.6	47.0	0.1%	3.7%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	965.5	895.0	1 221.3	1 387.0	12.8%	66.9%	98.4	102.3	105.5	-57.6%	8.4%
Industrial Development Corporation of South Africa Limited: Social employment fund	861.6	787.9	1 130.0	1 292.0	14.5%	60.9%	–	–	–	-100.0%	–
Industrial Development Corporation of South Africa Limited: Tirisano Construction Fund Trust	64.4	68.3	53.8	56.2	-4.4%	3.6%	58.4	60.8	62.6	3.7%	5.0%
Industrial Development Corporation of South Africa Limited: Downstream steel industry competitiveness fund	39.6	38.7	37.6	38.8	-0.6%	2.3%	39.9	41.5	42.8	3.3%	3.4%
Non-profit institutions											
Current	1.7	1.7	–	1.7	-0.6%	0.1%	1.7	1.8	1.8	3.3%	0.1%
Black Business Council	1.7	1.7	–	1.7	-0.6%	0.1%	1.7	1.8	1.8	3.3%	0.1%

Personnel information

Table 39.21 Transformation and Competition personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
Transformation and Competition			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	90	2	53	51.2	1.0	63	66.6	1.1	63	70.5	1.1	64	74.6	1.2	63	76.9	1.2	0.0%	100.0%
1 – 6	23	–	8	2.7	0.3	9	3.1	0.3	8	2.9	0.4	8	3.0	0.4	8	3.1	0.4	-3.9%	12.6%
7 – 10	16	2	13	7.4	0.6	15	8.9	0.6	15	9.2	0.6	16	10.3	0.6	16	10.9	0.7	2.2%	24.8%
11 – 12	22	–	14	15.2	1.1	14	16.7	1.2	14	17.4	1.2	14	18.2	1.3	14	19.1	1.4	–	22.1%
13 – 16	29	–	18	25.8	1.4	25	37.9	1.5	26	41.0	1.6	26	43.0	1.7	25	43.8	1.8	–	40.5%

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

2. Rand million.

Programme 9: Research

Programme purpose

Undertake economic research, contribute to the development of trade and industrial policies, and guide policy, legislative and strategy processes to facilitate inclusive growth.

Objectives

- Coordinate job drivers, sector or spatial projects and the implementation of the new growth path for job creation, inclusive growth, industrialisation and social inclusion by regularly reviewing systemic obstacles over the medium term.
- Increase employment at the sectoral and workplace levels by facilitating social dialogue and implementing social accords over the medium term.
- Support productivity, innovation and entrepreneurship by engaging in public policy forums over the medium term.
- Promote the development of evidence-based economic policy, industrial strategies and intervention measures by conducting in-depth research on an ongoing basis.

Subprogrammes

- *Economic Research and Policy Coordination* undertakes economic research, contributes to the development of policy options and guides policy through consultation with stakeholders.
- *Macroeconomic and Microeconomic Policy* evaluates and develops macroeconomic and microeconomic policy options to achieve inclusive growth and promote decent work outcomes, productivity, entrepreneurship and innovation.
- *Growth Path and Decent Work* develops and coordinates master plans and constituency-based interventions on behalf of business, labour and communities to support the creation of decent work, entrepreneurship and innovation.

Expenditure trends and estimates

Table 39.22 Research expenditure trends and estimates by subprogramme and economic classification

Subprogramme					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Economic Research and Policy Coordination	30.6	35.3	24.7	38.9	8.4%	65.0%	37.8	39.7	41.0	1.7%	55.7%
Macroeconomic and Microeconomic Policy	9.7	10.7	9.1	12.8	9.6%	21.2%	15.0	15.5	15.9	7.6%	21.8%
Growth Path and Decent Work	8.0	3.2	3.3	12.9	17.4%	13.8%	15.4	15.9	16.4	8.4%	22.5%
Total	48.2	49.3	37.1	64.6	10.2%	100.0%	68.3	71.1	73.3	4.3%	100.0%
Change to 2025 Budget estimate				–			0.1	(0.2)	(1.2)		
Economic classification											
Current payments	47.5	49.0	37.1	63.4	10.2%	98.9%	67.1	69.8	72.0	4.3%	98.2%
Compensation of employees	35.1	32.7	31.1	44.5	8.2%	72.0%	47.3	49.3	50.9	4.6%	69.4%
Goods and services	12.3	16.3	6.0	18.9	15.4%	26.9%	19.7	20.5	21.2	3.8%	28.9%
of which:						–					–
Administrative fees	1.3	1.8	1.4	5.3	61.0%	4.9%	3.0	3.1	3.2	-15.6%	4.4%
Computer services	0.1	0.1	–	–	-100.0%	0.1%	0.7	0.8	0.8	–	1.1%
Consultants: Business and advisory services	7.4	13.4	3.8	13.0	20.7%	18.9%	8.7	9.0	9.3	-10.7%	12.7%
Consumables: Stationery, printing and office supplies	0.3	0.3	0.3	0.0	-85.1%	0.5%	0.7	0.7	0.8	808.6%	1.0%
Travel and subsistence	0.1	0.3	0.2	0.4	46.0%	0.5%	4.3	4.5	4.6	124.7%	6.3%
Venues and facilities	–	–	–	–	–	–	0.7	0.7	0.7	–	1.0%
Transfers and subsidies	0.8	0.3	–	–	-100.0%	0.5%	–	–	–	–	–
Households	0.8	0.3	–	–	-100.0%	0.5%	–	–	–	–	–
Payments for capital assets	–	–	–	1.2	–	0.6%	1.2	1.2	1.3	3.7%	1.8%
Machinery and equipment	–	–	–	0.5	–	0.3%	0.6	0.6	0.6	3.7%	0.8%
Software and other intangible assets	–	–	–	0.6	–	0.3%	0.6	0.7	0.7	3.7%	0.9%
Total	48.2	49.3	37.1	64.6	10.2%	100.0%	68.3	71.1	73.3	4.3%	100.0%
Proportion of total programme expenditure to vote expenditure	0.5%	0.5%	0.4%	0.6%	–	–	0.6%	0.7%	0.7%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.1	0.3	–	–	-100.0%	0.2%	–	–	–	–	–
Employee social benefits	0.1	0.3	–	–	-100.0%	0.2%	–	–	–	–	–
Other transfers to households											
Current	0.6	–	–	–	-100.0%	0.3%	–	–	–	–	–
Other transfers to households	0.6	–	–	–	-100.0%	0.3%	–	–	–	–	–

Personnel information

Table 39.23 Research personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate							
			2024/25			2025/26			2026/27		2027/28		2028/29			
			Unit cost			Unit cost			Unit cost			Unit cost				
Research			Number	Cost	cost	Number	Cost	cost	Number	Cost	cost	Number	Cost	cost		
Salary level	49	3	34	31.1	0.9	46	44.5	1.0	47	47.3	1.0	46	49.3	1.1	-0.7%	100.0%
7 – 10	15	3	11	5.4	0.5	14	7.3	0.5	15	8.3	0.6	14	8.2	0.6	-0.0%	31.2%
11 – 12	12	—	9	9.3	1.0	14	15.1	1.1	14	15.8	1.1	14	16.7	1.2	-2.4%	29.7%
13 – 16	22	—	14	16.4	1.2	18	22.1	1.2	18	23.2	1.3	18	24.5	1.4	—	39.1%

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

2. Rand million.

Entities

Companies and Intellectual Property Commission

Selected performance indicators

Table 39.24 Companies and Intellectual Property Commission performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective /Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of corporate education and awareness events conducted by the commission in collaboration with partners per year	Business regulations and reputation	An enabling environment for investment and improved competitiveness through structural reforms	72	40	40	40	40	40	40
Number of directors investigated for delinquency per year	Business regulations and reputation		6	6	6	4	4	4	4
Number of proactive investigations initiated and completed on noncompliance trends per year	Business regulations and reputation		— ¹	— ¹	— ¹	— ¹	20	20	20
Number of audit reports on the distribution of royalties per year	Innovation and creativity promotion		— ¹	— ¹	1	1	1	1	1
Number of intellectual property enforcement operations on counterfeit goods and illicit trade per year	Innovation and creativity promotion		— ¹	— ¹	— ¹	1	1	1	1

1. No historical data available.

Entity overview

The Companies and Intellectual Property Commission was established in terms of section 185 of the Companies Act (2008) to register companies, close corporations, cooperatives, trademarks, patents, designs and copyright, and enforce related rules and regulations.

Over the medium term, the commission will continue to focus on creating a reputable business environment by regulating companies' compliance with regulations and the intellectual property system. To this end, the commission plans to initiate 60 proactive investigations into noncompliance trends, conduct 12 delinquency investigations of directors and conduct 3 intellectual property enforcement operations targeting counterfeit goods. Education and awareness will be strengthened through a targeted 40 corporate events per year over the period ahead, complemented by audits on the distribution of royalties. Expenditure for these activities is projected to amount to R279.7 million over the medium term.

Expenditure is expected to increase at an average annual rate of 5.3 per cent, from R735.5 million in 2025/26 to R858.3 million in 2028/29, mainly due to implementation of the ICT projects. Compensation of employees accounts for an estimated 61.7 per cent (R1.5 billion) of total spending over the period ahead. The commission expects to generate 93.4 per cent (R2.4 billion) of its revenue over the next 3 years through fees charged for the registration of companies, cooperatives, trademarks, patents and copyrights. Total revenue is expected to decrease at an average annual rate of 0.4 per cent, from R872.8 million to R863.6 million, due to slow economic recovery, resulting in projected lower annual returns.

Programmes/Objectives/Activities

Table 39.25 Companies and Intellectual Property Commission expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	408.7	488.7	636.8	590.2	13.0%	79.6%	638.5	666.5	696.5	5.7%	81.1%
Business regulations and reputation	81.7	68.3	89.5	81.8	—	12.0%	89.3	93.1	97.3	6.0%	11.3%
Innovation and creativity promotion	54.5	45.6	59.2	63.5	5.2%	8.4%	59.3	61.8	64.5	0.5%	7.5%
Total	544.9	602.7	785.6	735.5	10.5%	100.0%	787.1	821.3	858.3	5.3%	100.0%

Statements of financial performance, cash flow and financial position

Table 39.26 Companies and Intellectual Property Commission statements of financial performance, cash flow and financial position
Statement of financial performance

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	676.3	764.8	759.0	872.8	8.9%	100.0%	809.7	840.7	863.6	-0.4%	100.0%
Sale of goods and services other than capital assets	624.2	699.7	697.0	816.6	9.4%	92.3%	756.4	785.0	805.5	-0.5%	93.4%
Other non-tax revenue	52.2	65.1	62.1	56.3	2.5%	7.7%	53.3	55.7	58.2	1.1%	6.6%
Total revenue	676.3	764.8	759.0	872.8	8.9%	100.0%	809.7	840.7	863.6	-0.4%	100.0%
Expenses											
Current expenses	544.9	602.7	785.6	735.5	10.5%	100.0%	787.1	821.3	858.3	5.3%	100.0%
Compensation of employees	384.4	412.8	434.2	461.6	6.3%	63.4%	485.4	507.2	530.1	4.7%	61.7%
Goods and services	138.2	163.3	316.6	236.5	19.6%	32.0%	273.7	286.1	299.0	8.1%	34.8%
Depreciation	22.3	26.6	34.8	37.4	18.8%	4.5%	28.0	28.0	29.2	-7.8%	3.5%
Total expenses	544.9	602.7	785.6	735.5	10.5%	100.0%	787.1	821.3	858.3	5.3%	100.0%
Surplus/(Deficit)	131.5	162.1	(26.6)	137.3	1.4%		22.6	19.4	5.4	-66.0%	

Cash flow statement

Cash flow from operating activities	108.6	219.1	167.3	174.7	17.2%	100.0%	55.8	59.5	59.5	-30.2%	100.0%
Receipts											
Non-tax receipts	663.7	753.3	756.0	872.3	9.5%	98.8%	809.0	839.9	865.2	-0.3%	99.9%
Sales of goods and services other than capital assets	624.2	703.5	707.0	816.6	9.4%	92.5%	756.2	784.6	807.5	-0.4%	93.4%
Other tax receipts	39.5	49.8	49.0	55.7	12.1%	6.3%	52.8	55.2	57.7	1.2%	6.6%
Financial transactions in assets and liabilities	9.9	12.7	13.1	0.6	-61.6%	1.2%	0.4	0.5	0.5	-4.5%	0.1%
Total receipts	673.6	766.0	769.1	872.8	9.0%	100.0%	809.5	840.3	865.7	-0.3%	100.0%
Payment											
Current payments	565.0	546.9	601.8	698.1	7.3%	100.0%	753.7	780.9	806.2	4.9%	100.0%
Compensation of employees	375.9	402.7	432.2	461.6	7.1%	69.3%	465.7	480.6	493.5	2.2%	61.5%
Goods and services	189.0	144.3	169.7	236.5	7.8%	30.7%	288.0	300.2	312.8	9.8%	38.5%
Total payments	565.0	546.9	601.8	698.1	7.3%	100.0%	753.7	780.9	806.2	4.9%	100.0%
Net cash flow from investing activities	(16.3)	(84.9)	(28.0)	(15.8)	-1.0%	100.0%	(55.8)	(59.5)	(59.5)	55.6%	100.0%
Acquisition of property, plant, equipment and intangible assets	(5.6)	(57.6)	(16.6)	(8.2)	13.8%	60.7%	(34.4)	(35.5)	(35.5)	63.1%	60.4%
Acquisition of software and other intangible assets	(10.8)	(27.4)	(11.6)	(7.7)	-10.7%	39.7%	(21.5)	(24.0)	(24.0)	46.2%	39.8%
Proceeds from the sale of property, plant, equipment and intangible assets	0.1	0.1	0.3	0.1	7.2%	-0.4%	0.1	0.1	0.1	3.0%	-0.2%
Net cash flow from financing activities	(197.3)	(144.9)	(139.3)	—	-100.0%	100.0%	—	—	—	—	—
Other flows from financing activities	(197.3)	(144.9)	(139.3)	—	-100.0%	100.0%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	(105.0)	(10.8)	—	158.9	-214.8%	100.0%	(0.0)	0.0	0.0	-99.0%	100.0%

Table 39.26 Companies and Intellectual Property Commission statements of financial performance, cash flow and financial position (continued)

Continued

Statement of financial position				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	58.3	116.6	101.7	136.3	32.7%	13.2%	124.8	127.7	127.7	-2.2%	14.0%
of which:											
Acquisition of assets	(5.6)	(57.6)	(16.6)	(8.2)	13.8%	100.0%	(34.4)	(35.5)	(35.5)	63.1%	100.0%
Receivables and prepayments	28.5	22.0	16.3	17.4	-15.1%	2.7%	25.9	27.1	27.1	15.9%	2.9%
Cash and cash equivalents	585.4	574.6	713.9	746.0	8.4%	84.0%	732.1	765.0	765.0	0.8%	83.1%
Total assets	672.1	713.2	831.9	899.7	10.2%	100.0%	882.8	919.8	919.8	0.7%	100.0%
Accumulated surplus/(deficit)	448.9	466.1	330.8	493.6	3.2%	55.8%	525.9	561.9	559.4	4.3%	60.5%
Trade and other payables	21.9	32.8	33.1	30.5	11.7%	3.8%	31.8	30.4	30.4	-0.2%	3.4%
Provisions	70.4	77.8	320.5	322.7	66.1%	25.4%	325.1	327.5	330.1	0.8%	36.1%
Derivatives financial instruments	130.9	136.4	147.5	52.9	-26.1%	15.0%	–	–	–	-100.0%	–
Total equity and liabilities	672.1	713.2	831.9	899.7	10.2%	100.0%	882.8	919.8	919.8	0.7%	100.0%

Personnel information

Table 39.27 Companies and Intellectual Property Commission personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment													Average growth rate of personnel posts (%)	Average: salary level/ Total (%)					
Number of funded posts	Number of approved establishment posts	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate													
			2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29			
Companies and Intellectual Property Commission			Number			Unit cost			Number			Unit cost			Number			Unit cost				
Salary level	457	457	457	434.2	1.0	457	461.6	1.0	457	485.4	1.1	457	507.2	1.1	457	530.1	1.2		–	100.0%		
7 – 10	298	298	298	221.6	0.7	298	239.6	0.8	298	252.5	0.8	298	268.9	0.9	298	281.1	0.9		–	65.2%		
11 – 12	100	100	100	113.8	1.1	100	117.9	1.2	100	126.3	1.3	100	128.9	1.3	100	133.6	1.3		–	21.9%		
13 – 16	57	57	57	93.2	1.6	57	98.3	1.7	57	100.6	1.8	57	103.1	1.8	57	108.8	1.9		–	12.5%		
17 – 22	2	2	2	5.6	2.8	2	5.8	2.9	2	6.1	3.0	2	6.3	3.2	2	6.6	3.3		–	0.4%		

1. Rand million.

Companies Tribunal

Selected performance indicators

Table 39.28 Companies Tribunal performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets			
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	
Percentage of decisions and orders issued on opposed applications within 30 working days from the last set-down or final submission by parties, whichever is applicable, per year ¹	Adjudicate and resolve disputes in a credible and just manner	Economic transformation and equitable inclusion of women, youth and persons with disabilities for a just society	100% (17)	100% (19)	90% (18/20)	95%	95%	95%	95%	
Percentage of decisions and orders issued on unopposed applications within 20 working days from the last date of submission by parties per year ¹	Adjudicate and resolve disputes in a credible and just manner		89.6% (129/144)	89.8% (185/206)	95% (232/242)	95%	95%	95%	95%	
Percentage of cases finalised in terms of alternative dispute resolution within 20 working days after the date of final submission by parties, whichever is applicable per year ¹	Adjudicate and resolve disputes in a credible and just manner		100% (9)	100% (7)	100% (9)	95%	95%	95%	95%	

1. To improve efficiency, the tribunal has reduced its planned turnaround time. The targets do not change.

Entity overview

The Companies Tribunal was established in 2011 as a juristic person in terms of the Companies Act (2008) and became operational in 2012. It is mandated to mediate and adjudicate disputes between companies and make orders in a manner that is simple, ethical, efficient, equitable, transparent, accountable and impartial, without fear, favour or prejudice.

Over the period ahead, the tribunal will continue to contribute to the creation of a just, fair and ethical regulatory business environment by facilitating the resolution of company disputes through mediation, conciliation and arbitration. To achieve this, the tribunal aims to increase applicants' uptake of the case management system while issuing 95 per cent of decisions and orders within prescribed timeframes at a projected cost of R15 million over the medium term. This will support the tribunal in its efforts to improve efficiency by reducing the number of days allocated to finalise opposed matters by 25 per cent.

Expenditure is projected to increase at an average annual rate of 4.2 per cent, from R35.8 million in 2025/26 to R40.5 million in 2028/29. Spending on compensation of employees accounts for an estimated 61.4 per cent (R71.8 million) of the tribunal's budget over the period ahead. The tribunal expects to derive 88.1 per cent (R103 million) of its revenue over the medium term through departmental transfers and generate the remainder through interest. Revenue is expected to increase in line with expenditure.

Programmes/Objectives/Activities

Table 39.29 Companies Tribunal expenditure trends and estimates by programme/objective/activity

Table 2022: Completed financial expenditure trends and estimates by programme, objective/activity											
					Average growth rate (%)	Average: Expenditure/Total (%)				Average growth rate (%)	Average: Expenditure/Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	21.5	29.0	28.0	31.5	13.5%	86.9%	32.6	34.0	35.2	3.9%	87.1%
Adjudicate and resolve disputes in a credible and just manner	3.5	3.8	5.0	4.4	8.3%	13.1%	4.7	5.0	5.3	6.4%	12.9%
Total	25.0	32.8	33.0	35.8	12.8%	100.0%	37.4	39.1	40.5	4.2%	100.0%

Statements of financial performance, cash flow and financial position

Table 39.30 Companies Tribunal statements of financial performance, cash flow and financial position

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Revenue											
Non-tax revenue	2.8	3.8	3.5	4.0	13.3%	11.1%	4.3	4.6	5.0	7.8%	11.9%
Other non-tax revenue	2.8	3.8	3.5	4.0	13.3%	11.1%	4.3	4.6	5.0	7.8%	11.9%
Transfers received	24.5	28.2	29.5	31.8	9.1%	88.9%	33.1	34.4	35.5	3.7%	88.1%
Total revenue	27.3	32.1	33.0	35.8	9.5%	100.0%	37.4	39.1	40.5	4.2%	100.0%
Expenses											
Current expenses	25.0	32.8	33.0	35.8	12.8%	100.0%	37.4	39.1	40.5	4.2%	100.0%
Compensation of employees	14.9	18.3	18.5	21.6	13.0%	57.8%	23.0	23.9	24.9	4.9%	61.4%
Goods and services	9.9	14.4	14.5	14.0	12.5%	41.7%	14.1	14.8	15.3	3.0%	37.8%
Depreciation	0.2	0.1	0.0	0.3	10.6%	0.5%	0.3	0.3	0.3	6.7%	0.8%
Total expenses	25.0	32.8	33.0	35.8	12.8%	100.0%	37.4	39.1	40.5	4.2%	100.0%
Surplus/(Deficit)	2.3	(0.8)	–	–	-100.0%		–	–	–	–	

Table 39.30 Companies Tribunal statements of financial performance, cash flow and financial position (continued)

Cash flow statement				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Cash flow from operating activities	1.3	2.7	(3.6)	0.2	-49.9%	100.0%	0.2	0.1	1.2	96.7%	100.0%
Receipts											
Non-tax receipts	0.5	1.4	0.8	0.7	14.1%	2.9%	0.7	0.8	1.0	10.8%	2.4%
Other tax receipts	0.5	1.4	0.8	0.7	14.1%	2.9%	0.7	0.8	1.0	10.8%	2.4%
Transfers received	24.5	28.2	29.5	31.8	9.1%	97.1%	33.1	34.4	35.5	3.7%	97.6%
Financial transactions in assets and liabilities	–	–	0.0	–	–	–	–	–	–	–	–
Total receipts	25.0	29.6	30.3	32.5	9.2%	100.0%	33.8	35.2	36.4	3.9%	100.0%
Payment											
Current payments	23.8	26.9	33.9	32.4	10.9%	100.0%	33.7	35.0	35.2	2.9%	100.0%
Compensation of employees	16.1	16.0	20.1	20.8	8.8%	62.5%	22.2	23.2	24.4	5.4%	67.1%
Goods and services	7.6	10.9	13.8	11.6	15.0%	37.5%	11.5	11.8	10.9	-2.0%	32.9%
Total payments	23.8	26.9	33.9	32.4	10.9%	100.0%	33.7	35.0	35.2	2.9%	100.0%
Net cash flow from investing activities	(0.0)	(0.1)	(0.7)	(0.2)	159.9%	100.0%	(0.2)	(0.2)	(1.2)	96.6%	100.0%
Acquisition of property, plant, equipment and intangible assets	(0.1)	(0.2)	(0.7)	(0.2)	43.9%	107.2%	(0.2)	(0.2)	(1.2)	96.6%	100.0%
Proceeds from the sale of property, plant, equipment and intangible assets	0.0	0.0	–	–	-100.0%	-7.2%	–	–	–	–	–
Net increase/(decrease) in cash and cash equivalents	1.2	2.6	(4.3)	(0.0)	-106.0%	100.0%	0.0	(0.0)	(0.0)	-10.9%	100.0%
Statement of financial position											
Carrying value of assets of which:	2.0	2.0	2.5	1.4	-12.1%	27.4%	1.4	1.4	1.6	4.3%	85.8%
Acquisition of assets	(0.1)	(0.2)	(0.7)	(0.2)	43.9%	100.0%	(0.2)	(0.2)	(1.2)	96.6%	100.0%
Inventory	0.0	0.0	0.1	–	-100.0%	0.6%	–	–	–	–	–
Receivables and prepayments	0.5	0.4	0.8	0.2	-21.4%	6.5%	0.2	0.2	0.3	3.0%	14.2%
Cash and cash equivalents	6.0	8.6	4.3	–	-100.0%	65.5%	–	–	–	–	–
Total assets	8.5	11.0	7.6	1.6	-42.8%	100.0%	1.7	1.7	1.8	4.1%	100.0%
Accumulated surplus/(deficit)	6.1	5.3	5.3	–	-100.0%	58.1%	–	–	–	–	–
Trade and other payables	2.5	5.7	1.7	0.9	-29.9%	37.4%	0.9	0.9	1.3	13.5%	59.1%
Provisions	–	–	0.6	0.7	–	4.5%	0.8	0.8	0.6	-9.5%	40.9%
Total equity and liabilities	8.5	11.0	7.6	1.6	-42.8%	100.0%	1.7	1.7	1.8	4.1%	100.0%

Personnel information

Table 39.31 Companies Tribunal personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved establishment posts	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
Companies Tribunal			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	23	23	15	18.5	1.2	23	21.6	0.9	24	23.0	1.0	24	23.9	1.0	24	24.9	1.0	1.4%	100.0%
1 – 6	8	8	1	2.0	2.0	8	3.3	0.4	8	3.3	0.4	8	3.4	0.4	8	3.4	0.4	–	33.3%
7 – 10	7	7	6	5.9	1.0	7	4.9	0.7	8	6.3	0.8	8	6.5	0.8	8	6.8	0.9	4.6%	33.3%
11 – 12	2	2	2	2.1	1.1	2	2.6	1.3	2	2.6	1.3	2	2.7	1.3	2	2.8	1.4	–	8.3%
13 – 16	6	6	6	8.5	1.4	6	10.8	1.8	6	10.8	1.8	6	11.3	1.9	6	11.9	2.0	–	25.0%

1. Rand million.

Competition Commission

Selected performance indicators

Table 39.32 Competition Commission performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Average turnaround time for phase 1 merger investigations per year	Mergers and acquisitions	Economic transformation and equitable inclusion of women, youth and persons with disabilities for a just society	16 days	12 days	20 days	20 days	20 days	20 days	20 days
Average turnaround time for phase 2 merger investigations per year	Mergers and acquisitions		45 days	41 days	45 days	45 days	45 days	45 days	45 days
Average turnaround time for phase 3 intermediate merger investigations per year	Mergers and acquisitions		58 days	56 days	60 days	60 days	60 days	60 days	60 days
Average turnaround time for 90% of phase 3's large merger investigations per year	Mergers and acquisitions		90 days	99 days	120 days	120 days	120 days	120 days	120 days
Number of abuse of dominance and restrictive cases initiated in prioritised sectors in line with amendments to the Competition Act (1998) per year	Market conduct		17	12	3	5	6	6	6
Number of market inquiries initiated per year	Digital market inquiry		2	2	1	1	3	3	3
Number of market inquiries completed within 18 months per year	Digital market inquiry		— ¹	1	2	2	3	3	3
Number of cartel investigations completed within 24 months per year	Cartel		10	28	10	10	10	10	10
Percentage of merger decisions upheld by the Competition Tribunal and/or courts per year	Legal services		100% (3)	100% (8)	100% (5)	80%	80%	80%	80%
Percentage of cartel cases won at the Competition Tribunal and the courts per year	Legal services		100% (12)	100% (18)	100% (14)	85%	85%	85%	85%

1. No historical data available.

Entity overview

The Competition Commission is a statutory body established in terms of the Competition Act (1998), as amended, to regulate competition between companies in the market. The commission is empowered to review mergers and acquisitions; investigate and evaluate restrictive vertical and horizontal business practices, including cartels and abuse of dominant position; review and evaluate exemption applications; and initiate and conduct market inquiries.

The commission will continue to enforce competition laws over the medium term by investigating and addressing restrictive business practices to strengthen competition regulation. To achieve this, over the period ahead, it plans to initiate 9 market inquiries in priority sectors, complete 30 cartel investigations, and initiate 18 abuse of dominance and restrictive practice cases. An amount of R160.4 million over the MTEF period is allocated to conduct market inquiry work, including digital market investigations; R251.3 million will support the completion of cartel investigations; and R138 million is allocated to support analytical and investigative work related to abuse of dominance cases, with litigation supported through the legal services function.

Expenditure is expected to increase at an average annual rate of 2.2 per cent, from R560.6 million in 2025/26 to R598.3 million in 2028/29. Compensation of employees accounts for an estimated 66.9 per cent (R1.2 billion) of the commission's budget over the period ahead, increasing at an average annual rate of 4.9 per cent, from R349.1 million in 2025/26 to R403.3 million in 2028/29. The commission is set to derive 81.8 per cent (R1.4 billion) of its revenue over the medium term through transfers from the department and the remainder through fees for filing applications for mergers and acquisitions.

Programmes/Objectives/Activities

Table 39.33 Competition Commission expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	196.9	225.7	221.3	185.9	-1.9%	40.4%	183.8	191.5	199.1	2.3%	33.3%
Mergers and acquisitions	30.8	35.5	35.1	41.5	10.4%	7.0%	43.0	44.7	46.4	3.8%	7.8%
Market conduct	34.7	36.4	41.7	48.7	12.0%	7.9%	51.1	53.4	55.9	4.7%	9.3%
Cartel	102.2	91.5	98.7	87.2	-5.2%	18.5%	80.5	83.8	87.0	-0.1%	14.6%
Economic research bureau	26.6	29.0	36.4	41.9	16.4%	6.5%	43.9	46.0	48.1	4.7%	8.0%
Legal services	28.1	31.5	57.8	88.1	46.3%	10.0%	81.4	84.6	87.7	-0.1%	14.7%
Advocacy and stakeholder relations	24.9	26.7	30.8	32.3	9.0%	5.6%	33.9	35.4	37.1	4.7%	6.2%
Digital market inquiry	15.2	15.3	13.7	32.3	28.4%	3.7%	33.8	35.3	36.9	4.6%	6.2%
Fresh produce market inquiry	0.2	2.3	2.3	2.7	124.9%	0.4%	–	–	–	-100.0%	–
Total	459.8	493.8	537.7	560.6	6.8%	100.0%	551.3	574.8	598.3	2.2%	100.0%

Statements of financial performance, cash flow and financial position

Table 39.34 Competition Commission statements of financial performance, cash flow and financial position

Statement of financial performance						Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Revised estimate			Medium-term expenditure estimate					
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	
Revenue												
Non-tax revenue	92.2	105.4	92.5	90.5	-0.6%	18.1%	98.3	103.7	112.6	7.5%	18.2%	
Sale of goods and services other than capital assets	65.3	59.8	72.1	71.8	3.2%	12.8%	79.0	83.8	92.1	8.7%	14.8%	
Other non-tax revenue	26.8	45.6	20.5	18.7	-11.4%	5.3%	19.3	19.9	20.4	3.1%	3.5%	
Transfers received	449.5	407.9	426.2	440.3	-0.7%	81.9%	453.0	471.1	485.7	3.3%	81.8%	
Total revenue	541.7	513.3	518.7	530.8	-0.7%	100.0%	551.3	574.8	598.3	4.1%	100.0%	
Expenses												
Current expenses	459.8	493.8	537.7	560.6	6.8%	100.0%	551.3	574.8	598.3	2.2%	100.0%	
Compensation of employees	297.5	308.8	338.1	349.1	5.5%	63.0%	366.5	384.1	403.3	4.9%	66.9%	
Goods and services	157.7	180.6	193.3	204.5	9.0%	35.9%	177.5	183.1	187.3	-2.9%	31.8%	
Depreciation	4.6	4.4	6.3	7.0	15.4%	1.1%	7.2	7.5	7.7	3.1%	1.3%	
Total expenses	459.8	493.8	537.7	560.6	6.8%	100.0%	551.3	574.8	598.3	2.2%	100.0%	
Surplus/(Deficit)	81.9	19.5	(19.0)	(29.8)	-171.4%		-	-	-	-100.0%		
Cash flow statement												
Cash flow from operating activities	(7.6)	(53.7)	(16.8)	(18.8)	35.1%	100.0%	52.7	48.8	(29.8)	16.6%	100.0%	
Receipts												
Non-tax receipts	90.8	103.9	90.5	90.5	-0.1%	17.9%	94.7	92.5	96.1	2.0%	16.7%	
Sales of goods and services other than capital assets	65.3	59.8	72.0	71.8	3.2%	12.8%	75.5	75.0	77.8	2.7%	13.5%	
Other tax receipts	25.5	44.1	18.5	18.7	-9.9%	5.1%	19.2	17.5	18.3	-0.7%	3.2%	
Transfers received	449.5	407.9	426.2	440.3	-0.7%	82.0%	453.0	471.1	485.7	3.3%	83.3%	
Financial transactions in assets and liabilities	1.6	1.5	0.7	-	-100.0%	0.2%	-	-	-	-	-	
Total receipts	541.9	513.4	517.4	530.8	-0.7%	100.0%	547.7	563.6	581.8	3.1%	100.0%	
Payment												
Current payments	549.5	567.1	534.2	549.6	-	100.0%	495.0	514.8	611.6	3.6%	100.0%	
Compensation of employees	303.7	317.5	322.2	352.5	5.1%	58.9%	349.2	363.2	384.0	2.9%	67.6%	
Goods and services	245.7	249.6	212.0	197.1	-7.1%	41.1%	145.8	151.6	227.6	4.9%	32.4%	
Interest and rent on land	0.1	0.0	-	-	-100.0%	-	-	-	-	-	-	
Total payments	549.5	567.1	534.2	549.6	-	100.0%	495.0	514.8	611.6	3.6%	100.0%	
Net cash flow from investing activities	(9.7)	(2.6)	(14.2)	(8.5)	-4.2%	100.0%	(22.7)	(23.6)	-	-100.0%	100.0%	
Acquisition of property, plant, equipment and intangible assets	(6.7)	(2.6)	(14.2)	(8.5)	8.2%	91.6%	(1.1)	(1.2)	-	-100.0%	4.9%	
Acquisition of software and other intangible assets	(2.9)	-	-	-	-100.0%	8.4%	(21.6)	(22.5)	-	-	95.1%	
Net cash flow from financing activities	9.6	10.0	-	-	-100.0%	100.0%	-	-	-	-	-	
Repayment of finance leases	9.6	10.0	-	-	-100.0%	100.0%	-	-	-	-	-	
Net increase/(decrease) in cash and cash equivalents	(7.7)	(46.4)	(31.0)	(27.3)	52.3%	100.0%	30.0	25.1	(29.8)	3.0%	100.0%	

Table 39.34 Competition Commission statements of financial performance, cash flow and financial position (continued)

Statement of financial position				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	20.3	18.4	28.4	29.7	13.5%	10.7%	31.1	25.0	25.0	-5.6%	16.6%
of which:											
Acquisition of assets	(6.7)	(2.6)	(14.2)	(8.5)	8.2%	100.0%	(1.1)	(1.2)	—	-100.0%	100.0%
Investments	12.0	16.0	15.8	16.5	11.3%	6.7%	17.3	1.0	1.0	-60.7%	4.0%
Inventory	1.1	0.5	1.4	1.5	11.8%	0.5%	1.6	0.9	0.9	-15.5%	0.7%
Accrued investment interest	—	—	0.6	0.7	—	0.1%	0.7	0.7	0.7	-1.2%	0.4%
Receivables and prepayments	3.2	4.6	3.0	3.1	-0.5%	1.5%	3.3	3.8	3.8	6.9%	2.2%
Cash and cash equivalents	264.1	217.8	121.0	126.4	-21.8%	80.5%	70.9	150.0	150.0	5.9%	76.1%
Total assets	300.6	257.3	170.3	177.9	-16.0%	100.0%	124.8	181.4	181.4	0.6%	100.0%
Accumulated surplus/(deficit)	213.7	156.3	56.1	58.6	-35.0%	53.5%	—	—	—	-100.0%	—
Capital and reserves	—	—	32.1	33.5	—	7.2%	35.1	114.4	114.4	50.5%	54.1%
Borrowings	—	—	—	—	—	—	—	—	1.0	—	0.2%
Finance lease	0.2	—	2.3	2.4	138.3%	0.5%	2.5	2.0	1.5	-14.8%	1.2%
Trade and other payables	34.1	45.6	28.9	30.2	-4.0%	15.3%	31.6	25.0	64.0	28.4%	24.7%
Provisions	40.7	39.5	35.1	36.6	-3.4%	16.8%	38.3	39.0	—	-100.0%	15.9%
Derivatives financial instruments	12.0	16.0	15.8	16.5	11.3%	6.7%	17.3	1.0	0.5	-68.8%	3.9%
Total equity and liabilities	300.6	257.3	170.3	177.9	-16.0%	100.0%	124.8	181.4	181.4	0.6%	100.0%

Personnel information

Table 39.35 Competition Commission personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29					2025/26 - 2028/29
Competition Commission			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	263	263	263	338.1	1.3	277	349.1	1.3	290	366.5	1.3	292	384.1	1.3	302	403.3	1.3	2.9%	100.0%
11 – 12	17	17	17	4.8	0.3	23	7.0	0.3	23	7.0	0.3	23	7.2	0.3	23	7.3	0.3	–	7.8%
13 – 16	243	243	243	326.3	1.3	250	332.0	1.3	263	348.4	1.3	265	364.4	1.4	275	383.3	1.4	3.2%	90.8%
17 – 22	3	3	3	7.1	2.4	4	10.1	2.5	4	11.1	2.8	4	12.5	3.1	4	12.7	3.2	–	1.4%

1. Rand million.

Competition Tribunal

Selected performance indicators

Table 39.36 Competition Tribunal performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of mergers scheduled for a hearing or pre-hearing within 10 business days of filing per year	Sound, responsive and reliable adjudication	Increased employment and work opportunities	90.1% (91/101)	93.5% (86/92)	98% (101/103)	92%	92%	92%	92%
Percentage of merger orders issued to parties within 10 business days of the last hearing date per year	Sound, responsive and reliable adjudication		100% (99)	100% (89)	100% (103)	100%	100%	100%	100%
Percentage of reasons for mergers issued to parties within 20 business days of the order being issued per year	Sound, responsive and reliable adjudication		88% (76/86)	80.6% (75/93)	91% (92/101)	80%	80%	80%	80%

Table 39.36 Competition Tribunal performance indicators by programme/objective/activity and related outcome (continued)

Indicator	Programme/Objective/ Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of orders for consent orders and settlement agreements issued to parties within 10 business days of the last hearing date per year	Sound, responsive and reliable adjudication	Increased employment and work opportunities	100% (15)	100% (23)	94% (16/17)	70%	70%	70%	70%
Percentage of procedural matter orders issued to parties within 45 business days of the last hearing date per year	Sound, responsive and reliable adjudication		57% (27/47)	40% (20/50)	87% (20/23)	65%	65%	65%	65%
Percentage of reasons in interim relief matters issued to parties within 30 business days of the last hearing date per year	Sound, responsive and reliable adjudication		— ¹	33.3% (1/3)	0 (0/5) ²	70%	70%	70%	70%

1. No historical data available.

2. No relief issued due to hearing dates set outside the period under review.

Entity overview

The Competition Tribunal was established in terms of the Competition Act (1998) to promote and maintain competition in South Africa to, among other things, promote employment and advance social and economic welfare. It adjudicates matters pertaining to mergers and restrictive practices (cartels and the abuse of dominant positions). The tribunal's work supports national and departmental priorities aligned with economic transformation, job creation and the facilitation of a capable, ethical and developmental state.

The tribunal will prioritise strengthening its internal capacity over the medium term to ensure the effective, timely and consistent adjudication of cases. To support this, spending in the sound, responsive and reliable adjudication programme is projected to account for 54.1 per cent (R114.5 million) of total expenditure over the MTEF period, reflecting the tribunal's continued focus on its core mandate.

Total spending is projected to increase at an average annual rate of 0.1 per cent, from R72 million in 2025/26 to R72.1 million in 2028/29, due to a one-off payment for computer hardware in 2025/26. Spending on compensation of employees accounts for an estimated 70.7 per cent (R149.7 million) of the tribunal's budget over the period ahead. The tribunal is set to derive 64.4 per cent (R136.4 million) of its revenue over the medium term through transfers from the department and the remainder through a portion of fees for merger filings (filing fees are split between the commission and tribunal). Revenue is expected to increase in line with expenditure over the period ahead.

Programmes/Objectives/Activities

Table 39.37 Competition Tribunal expenditure trends and estimates by programme/objective/activity

Table 33.37 Competition Tribunal expenditure trends and estimates by programme/objective/activity											
					Average growth rate (%)	Average: Expen- diture/ Total (%)				Average growth rate (%)	Average: Expen- diture/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	14.6	16.2	11.5	17.0	5.2%	22.5%	14.2	13.7	12.6	-9.6%	19.1%
Sound, responsive and reliable adjudication	32.0	32.4	33.2	37.5	5.5%	51.3%	36.6	38.1	39.8	2.0%	54.1%
Effective communication and information sharing	1.4	1.4	1.7	1.5	1.2%	2.3%	1.5	1.6	1.7	4.3%	2.3%
Transformation, capacity development, retention and training	1.8	3.3	3.4	2.3	8.2%	4.1%	2.4	2.5	2.6	4.3%	3.6%
Competition appeal court	0.1	0.4	0.2	0.2	6.6%	0.3%	0.2	0.2	0.2	5.3%	0.3%
Sound governance	3.5	4.5	4.8	4.9	12.3%	6.7%	5.1	5.3	5.6	4.3%	7.6%
Effective records management	3.4	4.2	3.7	4.6	10.7%	6.0%	4.8	5.0	5.2	4.3%	7.1%
Effective financial management	4.3	3.6	5.7	3.9	-2.9%	6.7%	4.1	4.3	4.5	4.3%	6.1%
Total	61.2	66.0	64.2	72.0	5.6%	100.0%	69.0	70.7	72.1	0.1%	100.0%

Statements of financial performance, cash flow and financial position

Table 39.38 Competition Tribunal statements of financial performance, cash flow and financial position

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	20.4	18.3	18.7	25.2	7.3%	33.0%	25.2	25.2	25.2	–	35.6%
Sale of goods and services other than capital assets	18.5	15.5	18.3	23.2	7.8%	30.1%	23.2	23.2	23.2	–	32.8%
Other non-tax revenue	1.9	2.8	0.4	2.0	2.0%	2.9%	2.0	2.0	2.0	–	2.8%
Transfers received	42.3	38.4	40.2	46.8	3.4%	67.0%	43.8	45.6	47.0	0.1%	64.4%
Total revenue	62.6	56.7	58.8	72.0	4.7%	100.0%	69.0	70.7	72.1	0.1%	100.0%
Expenses											
Current expenses	61.2	66.0	64.2	72.0	5.6%	100.0%	69.0	70.7	72.1	0.1%	100.0%
Compensation of employees	37.8	41.1	42.0	49.2	9.2%	64.6%	48.6	50.3	50.8	1.1%	70.7%
Goods and services	22.4	23.9	21.2	21.6	-1.1%	33.8%	19.2	19.2	20.1	-2.5%	27.6%
Depreciation	0.9	0.9	1.0	1.0	4.3%	1.5%	1.1	1.1	1.2	4.3%	1.6%
Interest, dividends and rent on land	0.0	0.0	0.0	0.1	4.0%	0.1%	0.1	0.1	0.1	5.3%	0.1%
Total expenses	61.2	66.0	64.2	72.0	5.6%	100.0%	69.0	70.7	72.1	0.1%	100.0%
Surplus/(Deficit)	1.5	(9.3)	(5.4)	–	-100.0%		–	–	–	–	
Cash flow statement											
Cash flow from operating activities	3.4	(6.7)	(4.1)	11.7	50.5%	100.0%	0.9	12.1	12.0	1.0%	100.0%
Receipts											
Non-tax receipts	18.8	19.1	19.1	24.2	8.8%	32.6%	25.2	26.2	27.4	4.3%	36.6%
Sales of goods and services other than capital assets	16.9	16.5	18.7	23.2	11.1%	30.2%	24.2	25.2	26.3	4.3%	35.2%
Other tax receipts	1.9	2.6	0.4	1.0	-18.8%	2.4%	1.0	1.0	1.1	2.8%	1.5%
Transfers received	42.3	38.4	40.2	46.8	3.4%	67.3%	43.8	45.6	47.0	0.1%	63.4%
Financial transactions in assets and liabilities	–	0.2	–	–	–	0.1%	–	–	–	–	–
Total receipts	61.0	57.7	59.3	71.0	5.1%	100.0%	69.0	71.8	74.4	1.6%	100.0%
Payment											
Current payments	57.6	64.5	63.4	59.3	1.0%	100.0%	68.1	59.7	62.4	1.7%	100.0%
Compensation of employees	34.2	43.7	42.6	39.4	4.8%	65.3%	43.5	45.3	47.3	6.3%	71.6%
Goods and services	23.4	20.8	20.7	19.8	-5.4%	34.6%	24.5	14.3	15.0	-8.9%	28.3%
Interest and rent on land	0.0	0.0	0.0	0.1	47.2%	–	0.1	0.1	0.1	4.3%	0.1%
Total payments	57.6	64.5	63.4	59.3	1.0%	100.0%	68.1	59.7	62.4	1.7%	100.0%
Net cash flow from investing activities	(0.8)	(1.9)	(2.2)	(0.2)	-33.1%	100.0%	(0.2)	(1.7)	(1.8)	100.3%	100.0%
Acquisition of property, plant, equipment and intangible assets	(0.8)	(0.9)	(0.8)	(0.2)	-39.5%	51.3%	(0.2)	(1.7)	(1.8)	119.0%	95.3%
Acquisition of software and other intangible assets	–	(1.0)	(1.4)	(0.1)	–	48.7%	(0.1)	(0.1)	(0.1)	1.3%	4.7%
Net cash flow from financing activities	(0.1)	(0.1)	(0.2)	(7.2)	319.2%	100.0%	(0.9)	(0.9)	(1.0)	-49.1%	100.0%
Repayment of finance leases	(0.1)	(0.1)	(0.2)	(0.1)	-9.8%	6.0%	(0.1)	(0.1)	(0.1)	1.5%	7.9%
Other flows from financing activities	–	–	–	(7.1)	–	94.0%	(0.8)	(0.8)	(0.9)	-50.3%	92.1%
Net increase/(decrease) in cash and cash equivalents	2.6	(8.8)	(6.5)	4.2	18.0%	100.0%	(0.2)	9.4	9.2	29.9%	100.0%
Statement of financial position											
Carrying value of assets	2.9	4.7	5.9	2.3	-7.2%	21.2%	2.2	2.3	2.4	1.2%	27.8%
of which:											
Acquisition of assets	(0.8)	(0.9)	(0.8)	(0.2)	-39.5%	100.0%	(0.2)	(1.7)	(1.8)	119.0%	100.0%
Inventory	0.0	0.0	0.1	0.1	43.3%	0.2%	0.1	0.1	0.1	2.8%	0.9%
Receivables and prepayments	3.2	2.9	2.0	5.3	18.7%	18.0%	5.4	5.6	5.8	3.3%	68.0%
Cash and cash equivalents	23.0	14.2	7.7	0.3	-77.5%	60.6%	0.3	0.3	0.3	2.8%	3.3%
Total assets	29.0	21.8	15.7	7.9	-35.1%	100.0%	7.9	8.2	8.6	2.6%	100.0%
Accumulated surplus/(deficit)	23.2	13.9	8.6	4.3	-43.1%	67.1%	4.3	4.4	4.7	2.8%	54.2%
Finance lease	0.4	0.2	0.1	0.1	-27.1%	1.1%	0.1	0.1	0.1	-1.4%	1.6%
Trade and other payables	0.4	2.0	2.3	2.7	92.4%	9.9%	3.4	3.5	3.7	11.5%	43.1%
Provisions	5.1	5.6	4.7	0.8	-45.1%	21.9%	–	–	–	-100.0%	–
Derivatives financial instruments	–	–	–	–	–	–	0.1	0.1	0.1	–	1.1%
Total equity and liabilities	29.0	21.8	15.7	7.9	-35.1%	100.0%	7.9	8.2	8.6	2.6%	100.0%

Personnel information

Table 39.39 Competition Tribunal personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026		Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29					2025/26 - 2028/29
Competition Tribunal		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	36	36	35	42.0	1.2	36	49.2	1.4	36	48.6	1.4	36	50.3	1.4	36	50.8	1.4	–	100.0%
1 – 6	1	1	1	0.5	0.5	1	0.5	0.5	1	0.5	0.5	1	0.6	0.6	1	0.6	0.6	–	2.8%
7 – 10	21	21	20	14.1	0.7	21	19.4	0.9	21	20.2	1.0	21	21.1	1.0	21	20.6	1.0	–	58.3%
11 – 12	4	4	4	4.5	1.1	4	4.6	1.1	4	4.8	1.2	4	5.0	1.2	4	5.1	1.3	–	11.1%
13 – 16	7	7	7	6.7	1.0	7	14.9	2.1	7	12.8	1.8	7	13.1	1.9	7	13.6	1.9	–	19.4%
17 – 22	3	3	3	16.2	5.4	3	9.9	3.3	3	10.3	3.4	3	10.6	3.5	3	11.0	3.7	–	8.3%

1. Rand million.

Export Credit Insurance Corporation

Selected performance indicators

Table 39.40 Export Credit Insurance Corporation performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Value of exports and cross-border investments (gross written premium) facilitated per year	Contribute to trade facilitation	Increased trade and investment	R150m	R338m	R32m	R400m	R400m	R400m	R400m

Entity overview

The Export Credit Insurance Corporation was established in terms of the Export Credit and Foreign Investments Insurance Act (1957), as amended. It is mandated to provide political and commercial risk insurance on behalf of government for the facilitation of export trade and cross-border investments. By providing comprehensive export credit and investment insurance solutions to South African exporters doing business in risky sectors or countries, the corporation contributes to the expansion of exports, economic growth and job creation.

Over the medium term, the corporation will focus on attracting business from new and existing customers to facilitate more exports and cross-border investments. It expects to do this by absorbing political and commercial risks, and protecting financial institutions and exporters through its insurance products. The corporation plans to write a gross written premium value of R400 million per year over the period ahead while unlocking access to capital and finance outside of the state through the establishment of a South African export-import bank.

Expenditure is expected to increase at an average annual rate of 5.5 per cent, from R517.4 million in 2025/26 to R606.8 million in 2028/29, with spending on goods and services accounting for an estimated 30.6 per cent (R465 million) of the corporation's budget over the MTEF period. Revenue is expected to increase at an average annual rate of 2.1 per cent, from R1.2 billion in 2025/26 to R1.3 billion in 2028/29, mainly because of an anticipated increase in insurance revenue and investment income over the medium term as these are dependent on the size of the projects underwritten and market movements.

Programmes/Objectives/Activities

Table 39.41 Export Credit Insurance Corporation expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	611.6	193.2	221.2	84.2	-48.4%	20.8%	120.4	195.4	196.9	32.8%	33.7%
Improve business processes and systems	12.5	8.2	13.0	15.8	8.0%	0.9%	25.1	23.0	27.2	20.0%	5.0%
Contribute to trade facilitation	23.5	14.9	19.9	34.4	13.5%	1.7%	35.7	37.2	38.1	3.5%	7.3%
Improve employee value proposition	3.2	—	—	—	-100.0%	0.1%	—	—	—	—	—
Stakeholder and customer management	24.4	11.7	19.9	30.4	7.7%	1.6%	29.4	31.5	32.0	1.7%	6.1%
Establishment of a South African export-import bank	—	—	—	2.5	—	—	2.6	2.0	2.0	-7.6%	0.4%
Enhance corporate governance	19.9	13.9	18.3	26.3	9.7%	1.5%	28.6	27.5	28.4	2.6%	5.6%
Improve staff efficiency	2.4	—	—	—	-100.0%	—	—	—	—	—	—
Embed risk management practices	25.6	19.7	26.0	40.1	16.1%	2.1%	43.0	44.1	44.9	3.9%	8.7%
Enhance transformation	10.7	6.6	11.0	34.0	47.0%	1.2%	19.3	28.4	37.5	3.3%	5.6%
Enhance financial sustainability	1 824.6	1 689.7	(36.5)	249.8	-48.5%	70.0%	112.4	107.8	199.8	-7.2%	27.6%
Total	2 558.4	1 958.0	292.9	517.4	-41.3%	100.0%	416.5	496.9	606.8	5.5%	100.0%

Statements of financial performance, cash flow and financial position

Table 39.42 Export Credit Insurance Corporation statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Revenue											
Non-tax revenue	825.8	1 199.0	1 086.4	1 074.9	9.2%	82.0%	1 040.0	1 018.1	1 136.5	1.9%	85.6%
Sale of goods and services other than capital assets	239.1	497.5	296.3	270.4	4.2%	25.5%	318.4	321.9	383.1	12.3%	27.4%
Other non-tax revenue	586.7	701.5	790.1	804.5	11.1%	56.4%	721.6	696.2	753.4	-2.2%	58.2%
Transfers received	196.6	394.0	162.5	167.9	-5.1%	18.0%	172.7	179.6	185.2	3.3%	14.4%
Total revenue	1 022.4	1 593.0	1 248.9	1 242.8	6.7%	100.0%	1 212.7	1 197.7	1 321.7	2.1%	100.0%
Expenses											
Current expenses	2 547.6	1 902.6	42.0	411.9	-45.5%	92.1%	282.9	294.4	407.2	-0.4%	64.8%
Compensation of employees	107.4	65.1	95.3	140.8	9.4%	7.7%	156.5	163.5	170.8	6.7%	32.3%
Goods and services	2 436.1	1 829.1	(61.5)	263.0	-52.4%	83.9%	118.3	122.0	224.7	-5.1%	30.6%
Depreciation	3.3	6.5	6.7	7.0	28.0%	0.4%	7.5	8.0	9.1	8.9%	1.6%
Interest, dividends and rent on land	0.8	1.9	1.6	1.1	12.6%	0.1%	0.6	1.0	2.5	31.1%	0.3%
Transfers and subsidies	10.8	55.4	250.9	105.5	113.9%	7.9%	133.7	202.4	199.7	23.7%	35.2%
Total expenses	2 558.4	1 958.0	292.9	517.4	-41.3%	100.0%	416.5	496.9	606.8	5.5%	100.0%
Surplus/(Deficit)	(1 536.0)	(365.0)	956.0	725.4	-177.9%		796.2	700.8	714.9	-0.5%	
Cash flow statement											
Cash flow from operating activities	(312.7)	(2 103.9)	(370.3)	1 446.8	-266.6%	100.0%	1 773.5	1 248.6	834.4	-16.8%	100.0%
Receipts											
Tax receipts	—	—	98.0	—	—	1.9%	—	—	—	—	—
Non-tax receipts	1 036.8	774.4	1 229.2	1 507.1	13.3%	86.1%	2 247.7	1 860.8	1 536.3	0.6%	91.3%
Sales of goods and services other than capital assets	542.4	156.7	816.0	1 183.5	29.7%	51.1%	1 627.4	1 164.6	782.9	-12.9%	57.8%
Other tax receipts	494.5	617.7	413.2	323.6	-13.2%	35.0%	620.4	696.2	753.4	32.5%	33.5%
Transfers received	150.0	155.5	162.5	167.9	3.8%	12.0%	172.7	179.6	185.2	3.3%	8.7%
Financial transactions in assets and liabilities	0.1	—	—	—	-100.0%	—	—	—	—	—	—
Total receipts	1 186.9	929.9	1 489.7	1 674.9	12.2%	100.0%	2 420.4	2 040.4	1 721.5	0.9%	100.0%

Table 39.42 Export Credit Insurance Corporation statements of financial performance, cash flow and financial position (continued)

Cash flow statement				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Payment											
Current payments	1 220.7	2 380.0	1 413.1	411.8	-30.4%	81.9%	434.6	529.7	645.4	16.2%	69.2%
Compensation of employees	107.4	65.1	97.3	140.6	9.4%	6.2%	156.3	163.3	170.6	6.7%	21.1%
Goods and services	1 112.6	2 313.0	1 314.2	270.1	-37.6%	75.7%	277.7	365.4	472.2	20.5%	48.0%
Interest and rent on land	0.8	1.9	1.6	1.1	12.6%	0.1%	0.6	1.0	2.5	31.1%	0.2%
Transfers and subsidies	278.9	653.8	446.9	(183.7)	-187.0%	18.1%	212.3	262.1	241.8	-209.6%	30.8%
Total payments	1 499.6	3 033.8	1 860.0	228.1	-46.6%	100.0%	646.9	791.7	887.1	57.3%	100.0%
Net cash flow from investing activities	(1 803.0)	842.5	(381.7)	(1 497.1)	-6.0%	100.0%	(1 764.8)	(1 240.7)	(970.6)	-13.4%	100.0%
Acquisition of property, plant, equipment and intangible assets	(1.7)	(3.7)	(0.5)	(2.4)	11.8%	0.3%	(1.1)	(2.4)	(1.5)	-15.0%	0.1%
Proceeds from the sale of property, plant, equipment and intangible assets	—	0.1	0.2	—	—	—	—	—	—	—	—
Other flows from investing activities	(1 801.3)	846.2	(381.3)	(1 494.7)	-6.0%	99.7%	(1 763.7)	(1 238.3)	(969.2)	-13.4%	99.9%
Net cash flow from financing activities	(16.4)	(17.0)	10.5	(10.8)	-13.0%	100.0%	(6.4)	(5.6)	(5.0)	-22.8%	100.0%
Repayment of finance leases	(1.8)	(3.6)	(3.9)	(5.2)	43.0%	42.9%	(6.1)	(5.6)	(5.0)	-1.2%	97.7%
Other flows from financing activities	(14.7)	(13.4)	14.5	(5.7)	-27.2%	57.1%	(0.4)	—	—	-100.0%	2.3%
Net increase/(decrease) in cash and cash equivalents	(2 132.2)	(1 278.4)	(741.4)	(61.1)	-69.4%	100.0%	2.3	2.4	(141.3)	32.2%	100.0%
Statement of financial position											
Carrying value of assets	26.3	24.9	17.6	12.0	-22.9%	0.2%	6.7	32.8	24.9	27.5%	0.1%
of which:											
Acquisition of assets	(1.7)	(3.7)	(0.5)	(2.4)	11.8%	100.0%	(1.1)	(2.4)	(1.5)	-15.0%	100.0%
Investments	7 633.1	7 245.9	7 920.6	9 613.1	8.0%	72.9%	11 166.9	12 405.2	13 374.3	11.6%	85.2%
Receivables and prepayments	1 184.2	1 708.5	1 980.0	1 679.8	12.4%	14.7%	2 019.4	2 081.1	2 177.7	9.0%	14.5%
Cash and cash equivalents	2 355.5	1 077.0	335.6	17.2	-80.6%	8.5%	18.5	19.1	18.1	1.8%	0.1%
Taxation	210.8	815.3	384.8	6.6	-68.4%	3.2%	6.6	6.6	6.6	—	—
Derivatives financial instruments	151.6	1.1	48.3	—	-100.0%	0.5%	—	—	—	—	—
Total assets	11 561.5	10 872.8	10 686.9	11 328.8	-0.7%	100.0%	13 218.1	14 544.8	15 601.7	11.3%	100.0%
Accumulated surplus/(deficit)	2 532.5	3 799.0	4 755.1	5 480.4	29.3%	37.3%	6 487.4	7 188.2	7 902.7	13.0%	49.8%
Capital and reserves	3 758.5	4 551.1	4 363.4	3 994.2	2.0%	37.5%	3 449.0	3 449.0	3 449.0	-4.8%	23.9%
Capital reserve fund	316.1	316.1	316.1	316.1	—	2.8%	316.1	316.1	316.1	—	2.2%
Finance lease	22.4	19.2	15.3	10.1	-23.2%	0.2%	5.4	31.6	26.6	38.0%	0.1%
Deferred income	1.0	—	—	—	-100.0%	—	—	—	—	—	—
Trade and other payables	313.3	273.0	128.9	129.7	-25.5%	1.9%	180.1	166.9	134.4	1.2%	1.1%
Taxation	—	225.3	73.8	86.1	—	0.9%	79.3	79.3	79.3	-2.7%	0.5%
Provisions	3 992.4	1 244.5	660.3	1 108.0	-34.8%	15.8%	2 580.1	3 252.7	3 674.6	49.1%	21.9%
Derivatives financial instruments	625.4	444.6	374.1	204.2	-31.1%	3.7%	120.9	61.2	19.1	-54.6%	0.5%
Total equity and liabilities	11 561.5	10 872.8	10 686.9	11 328.8	-0.7%	100.0%	13 218.1	14 544.8	15 601.7	11.3%	100.0%

Personnel information

Table 39.43 Export Credit Insurance Corporation personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment													Average growth rate of personnel posts (%)	Average: salary level/ Total (%)		
Number of approved funded posts	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29				2025/26 - 2028/29	2026/27 - 2028/29
Export Credit Insurance Corporation			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	106	106	96	95.3	1.0	106	140.8	1.3	106	156.5	1.5	106	163.5	1.5	109	170.8	1.6	0.9%	100.0%
1 – 6	19	19	14	2.9	0.2	19	4.4	0.2	19	4.8	0.3	19	5.0	0.3	20	5.8	0.3	1.7%	18.1%
7 – 10	40	40	35	26.1	0.7	40	32.0	0.8	40	35.1	0.9	40	36.7	0.9	42	38.5	0.9	1.6%	38.0%
11 – 12	19	19	20	19.1	1.0	19	25.0	1.3	19	27.4	1.4	19	28.6	1.5	19	30.0	1.6	–	17.8%
13 – 16	20	20	22	32.8	1.5	20	38.3	1.9	20	42.0	2.1	20	43.9	2.2	20	46.5	2.3	–	18.7%
17 – 22	8	8	5	14.4	2.9	8	41.1	5.1	8	47.1	5.9	8	49.2	6.1	8	50.1	6.3	–	7.5%

1. Rand million.

Industrial Development Corporation

Selected performance indicators

Table 39.44 Industrial Development Corporation performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/ Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Value of investment flows facilitated/unlocked per year	Administration	Increased trade and investment	R43.1bn	R52.7bn	R51.1 bn	R50.9bn	R52.5bn	R54.3bn	R58.1bn
Value of funding disbursed per year	Administration		R17.8bn	R15.9bn	R16.3bn	R17.9bn	R18.6bn	R19.4bn	R22bn
Number of jobs expected to be created/saved from committed funds per year	Administration	Increased employment and work opportunities	34 035	17 826 ¹	15 732 ¹	39 146	40 566	42 007	43 510
Value of funds committed and facilitated for localisation per year	Administration	Increased trade and investment	R9.6bn	R217m	R2.1bn	R1bn	R1bn	R1.1bn	R1.1bn
Megawatts (MW) of electricity generated for projects approved, including utility scale and small-scale embedded generation, per year	Administration	Improve energy security and a just energy transition	— ²	1 521 MW	1 108 MW	553 MW	578 MW	604 MW	631 MW

1. Performance was due to low economic activity in countries where investments are facilitated.

2. No historical data available.

Entity overview

The Industrial Development Corporation is a development finance institution established in terms of the Industrial Development Act (1940) to lead the development of industrial capacity by investing in individual business enterprises, and by acting as a catalyst for the creation or revitalisation of industries. The corporation's mandate includes proactively maximising its development impact through driving an ambitious programme of inclusive and sustainable employment to create and improve industrialisation in South Africa and the region.

The corporation will focus on job creation and fostering an inclusive economy over the medium term by providing targeted funding for black-owned companies, black industrialists, and enterprises that empower women and young people. It plans to create or save 126 083 jobs from committed funds over the period ahead.

The corporation's financial performance has been shaped by a persistently difficult operating environment, which has placed pressure on investment activity and developmental outcomes. As a result, the value of investment facilitated or unlocked has been sluggish in recent years. It is expected to stabilise over the medium term, reaching a projected R58.1 billion in 2028/29. Similarly, the corporation plans to increase its on-balance sheet disbursements to R22 billion in 2028/29, representing growth from R17.9 billion in 2025/26.

Expenditure is expected to increase at an average annual rate of 9.1 per cent, from R17.3 billion in 2025/26 to R22.4 billion in 2028/29, mainly driven by an increase in spending on planned maintenance and repairs. The corporation is expected to derive 51.6 per cent (R41.9 billion) of its revenue over the medium term through interest income from loans and other revenue streams such as dividends from equity investments. The remaining revenue is expected to be generated from the sale of goods and services by the corporation's subsidiaries. Total revenue is projected to increase at an average annual rate of 10.6 per cent, from R21.9 billion in 2025/26 to R29.6 billion in 2028/29, driven by an anticipated improvement in the macro-economic environment, resulting in better performance of the corporation's investment companies.

Programmes/Objectives/Activities

Table 39.45 Industrial Development Corporation expenditure trends and estimates by programme/objective/activity

Table 55:15 Industrial Development Corporation expenditure trends and estimates by programme/objective/activity											
					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	18 999.0	20 268.0	22 199.0	17 295.3	-3.1%	100.0%	17 518.7	19 416.8	22 443.6	9.1%	100.0%
Total	18 999.0	20 268.0	22 199.0	17 295.3	-3.1%	100.0%	17 518.7	19 416.8	22 443.6	9.1%	100.0%

Statements of financial performance, cash flow and financial position

Table 39.46 Industrial Development Corporation statements of financial performance, cash flow and financial position

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	29 668.0	27 659.0	22 528.0	21 921.4	-9.6%	99.9%	25 126.1	26 461.0	29 641.6	10.6%	100.0%
Sale of goods and services other than capital assets	13 153.0	12 327.0	11 119.0	11 350.0	-4.8%	47.1%	12 104.3	13 091.6	14 121.1	7.6%	48.4%
Other non-tax revenue	16 515.0	15 332.0	11 409.0	10 571.4	-13.8%	52.8%	13 021.8	13 369.4	15 520.5	13.7%	51.6%
Transfers received	—	100.0	—	—	—	0.1%	—	—	—	—	—
Total revenue	29 668.0	27 759.0	22 528.0	21 921.4	-9.6%	100.0%	25 126.1	26 461.0	29 641.6	10.6%	100.0%
Expenses											
Current expenses	18 694.0	20 268.0	21 836.0	16 801.8	-3.5%	98.5%	16 341.8	18 406.0	21 041.8	7.8%	94.0%
Compensation of employees	1 233.0	1 093.4	1 174.4	1 283.1	1.3%	6.1%	1 378.7	1 478.5	1 559.8	6.7%	7.4%
Goods and services	15 464.0	15 714.6	15 735.8	12 896.6	-5.9%	75.9%	12 431.7	14 189.4	16 346.4	8.2%	72.4%
Depreciation	681.0	545.0	830.8	435.3	-13.9%	3.2%	454.9	475.8	498.2	4.6%	2.4%
Interest, dividends and rent on land	1 316.0	2 915.0	4 095.0	2 186.8	18.4%	13.3%	2 076.5	2 262.3	2 637.4	6.4%	11.7%
Transfers and subsidies	305.0	—	363.0	493.6	17.4%	1.5%	1 177.0	1 010.8	1 401.7	41.6%	6.0%
Total expenses	18 999.0	20 268.0	22 199.0	17 295.3	-3.1%	100.0%	17 518.7	19 416.8	22 443.6	9.1%	100.0%
Surplus/(Deficit)	10 669.0	7 491.0	329.0	4 626.0	-24.3%		7 607.4	7 044.2	7 198.0	15.9%	
Cash flow statement											
Cash flow from operating activities	10 732.4	4 170.5	3 396.2	2 879.4	-35.5%	100.0%	2 786.3	3 231.8	3 905.9	10.7%	100.0%
Receipts											
Non-tax receipts	11 194.0	9 573.0	7 665.0	5 759.3	-19.9%	44.3%	7 486.1	6 909.2	9 213.0	17.0%	41.2%
Other tax receipts	11 194.0	9 573.0	7 665.0	5 759.3	-19.9%	44.3%	7 486.1	6 909.2	9 213.0	17.0%	41.2%
Financial transactions in assets and liabilities	10 737.9	11 922.6	10 517.9	9 852.8	-2.8%	55.7%	10 335.3	11 222.5	12 123.3	7.2%	58.8%
Total receipts	21 931.9	21 495.6	18 182.9	15 612.1	-10.7%	100.0%	17 821.4	18 131.7	21 336.3	11.0%	100.0%
Payment											
Current payments	11 112.5	15 876.1	14 263.7	12 232.6	3.3%	95.4%	13 805.0	13 760.0	15 958.9	9.3%	91.9%
Compensation of employees	1 233.0	1 093.4	1 174.4	1 313.7	2.1%	8.6%	1 382.0	1 451.0	1 523.6	5.1%	9.2%
Goods and services	7 270.5	12 135.6	10 618.2	8 732.0	6.3%	69.2%	10 346.6	10 046.8	11 797.9	10.6%	68.0%
Interest and rent on land	2 609.0	2 647.0	2 471.0	2 186.8	-5.7%	17.7%	2 076.5	2 262.3	2 637.4	6.4%	14.7%
Transfers and subsidies	87.0	1 449.0	523.0	500.1	79.1%	4.6%	1 230.1	1 139.8	1 471.5	43.3%	8.1%
Total payments	11 199.5	17 325.1	14 786.7	12 732.7	4.4%	100.0%	15 035.1	14 899.9	17 430.4	11.0%	100.0%
Net cash flow from advancing activities (financial institutions only)	(6 992.0)	(79.8)	(4 541.2)	(3 784.4)	-18.5%	100.0%	(3 849.7)	(3 982.7)	(4 743.6)	7.8%	100.0%
Disbursements and other payments	(17 817.0)	(15 746.5)	(15 260.5)	(17 046.4)	-1.5%	427.8%	(18 582.4)	(19 371.0)	(22 000.0)	8.9%	476.7%
Repayments and other receipts	10 825.0	15 666.7	10 719.3	13 261.9	7.0%	-327.8%	14 732.7	15 388.3	17 256.4	9.2%	-376.7%
Net cash flow from investing activities	(980.4)	(113.4)	(5 894.0)	(334.1)	-30.2%	100.0%	(325.8)	(409.2)	(49.0)	-47.3%	100.0%
Acquisition of property, plant, equipment and intangible assets	(703.0)	(693.0)	(1 164.0)	(772.1)	3.2%	45.5%	(806.8)	(847.2)	(887.0)	4.7%	324.1%
Acquisition of software and other intangible assets	(11.0)	(7.0)	(19.0)	—	-100.0%	0.5%	—	—	—	—	—
Other flows from investing activities	(266.4)	586.6	(4 711.0)	438.0	-218.0%	54.0%	481.0	438.0	838.0	24.1%	-224.1%
Net cash flow from financing activities	(2 178.0)	(3 145.4)	2 175.9	(1 079.5)	-20.9%	100.0%	1 365.9	2 483.9	413.0	-172.6%	100.0%
Borrowing activities	(2 147.0)	(3 113.4)	2 175.9	(1 079.5)	-20.5%	98.5%	1 365.9	2 483.9	413.0	-172.6%	100.0%
Repayment of finance leases	(31.0)	(32.0)	—	—	-100.0%	1.5%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	582.0	832.0	(4 863.0)	(2 318.6)	-258.5%	100.0%	(23.3)	1 323.8	(473.8)	-41.1%	100.0%

Table 39.46 Industrial Development Corporation statements of financial performance, cash flow and financial position (continued)

Statement of financial position					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	6 820.0	6 845.0	7 558.0	2 563.0	-27.8%	4.0%	2 678.3	3 053.8	3 497.3	10.9%	2.0%
of which:											
Acquisition of assets	(703.0)	(693.0)	(1 164.0)	(772.1)	3.2%	100.0%	(806.8)	(847.2)	(887.0)	4.7%	100.0%
Investments	98 820.0	78 294.0	59 568.0	84 335.2	-5.1%	54.6%	87 398.9	95 079.2	101 485.0	6.4%	60.4%
Inventory	3 157.0	2 249.0	2 429.0	6 401.4	26.6%	2.4%	6 194.9	5 679.8	6 251.5	-0.8%	3.9%
Loans	26 896.0	41 329.0	43 546.0	40 579.8	14.7%	25.9%	41 865.8	43 849.4	46 311.8	4.5%	28.1%
Receivables and prepayments	3 270.0	3 425.0	2 765.0	2 650.9	-6.8%	2.1%	2 570.2	2 988.4	3 224.2	6.7%	1.9%
Cash and cash equivalents	11 907.0	13 648.0	8 208.0	2 966.3	-37.1%	6.2%	5 422.5	5 398.9	7 433.4	35.8%	3.9%
Non-current assets held for sale	1 398.0	—	2 176.0	—	-100.0%	0.6%	—	—	—	—	—
Taxation	7 055.0	8 770.0	7 918.0	—	-100.0%	4.0%	—	—	—	—	—
Finance lease receivable	—	—	338.0	—	—	0.1%	—	—	—	—	—
Derivatives financial instruments	—	3.0	1.0	—	—	—	—	—	—	—	—
Total assets	159 323.0	154 563.0	134 507.0	139 496.7	-4.3%	100.0%	146 130.6	156 049.5	168 203.3	6.4%	100.0%
Accumulated surplus/(deficit)	53 183.0	57 122.0	56 418.0	99 004.0	23.0%	45.2%	107 221.8	115 371.6	122 350.2	7.3%	73.3%
Capital and reserves	53 948.0	49 851.0	37 724.0	—	-100.0%	24.1%	—	—	—	—	—
Capital reserve fund	1 393.0	1 393.0	1 393.2	1 393.2	—	0.9%	1 393.2	1 393.2	1 393.2	—	0.9%
Borrowings	29 782.0	28 715.0	31 235.8	30 043.9	0.3%	20.4%	29 374.1	31 312.2	34 987.1	5.2%	20.3%
Finance lease	—	76.0	39.0	—	—	—	—	—	—	—	—
Trade and other payables	8 845.0	8 005.0	2 576.0	2 168.5	-37.4%	3.7%	2 266.1	1 877.0	2 103.2	-1.0%	1.3%
Non-controlling interests	(224.0)	(136.0)	(96.0)	—	-100.0%	-0.1%	—	—	—	—	—
Taxation	11 143.0	8 586.0	3 995.0	3 292.8	-33.4%	4.6%	2 522.0	2 603.1	3 930.3	6.1%	1.9%
Provisions	844.0	729.0	966.0	1 157.6	11.1%	0.6%	1 209.7	1 265.3	1 324.8	4.6%	0.8%
Managed funds	4.0	—	—	2 300.0	731.6%	0.4%	2 000.9	2 077.7	1 958.1	-5.2%	1.3%
Derivatives financial instruments	405.0	222.0	256.0	136.7	-30.4%	0.2%	142.8	149.4	156.4	4.6%	0.1%
Total equity and liabilities	159 323.0	154 563.0	134 507.0	139 496.7	-4.3%	100.0%	146 130.6	156 049.5	168 203.3	6.4%	100.0%

Personnel information

Table 39.47 Industrial Development Corporation personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment												Average growth rate of personnel posts (%)	Average: salary level/ Total (%)			
Number of approved funded posts	Number of posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
Industrial Development Corporation			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	927	927	885	1 174.4	1.3	927	1 283.1	1.4	937	1 378.7	1.5	945	1 478.5	1.6	945	1 559.8	1.7	0.6%	100.0%
1 – 6	18	18	20	5.1	0.3	18	4.7	0.3	18	5.0	0.3	18	5.3	0.3	18	5.6	0.3	–	1.9%
7 – 10	270	270	276	161.1	0.6	270	158.7	0.6	271	167.9	0.6	272	177.9	0.7	272	187.7	0.7	0.2%	28.8%
11 – 12	125	125	121	128.7	1.1	125	131.6	1.1	125	138.8	1.1	125	146.5	1.2	125	154.5	1.2	–	13.3%
13 – 16	426	426	409	711.1	1.7	426	743.3	1.7	433	799.7	1.8	437	852.6	2.0	437	899.5	2.1	0.9%	46.2%
17 – 22	88	88	59	168.5	2.9	88	244.8	2.8	90	267.3	3.0	93	296.3	3.2	93	312.6	3.4	1.9%	9.8%

1. Rand million.

International Trade Administration Commission

Selected performance indicators

Table 39.48 International Trade Administration Commission performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of final decisions made within 6 months on customs tariff amendment investigations per year	Tariff investigations	Increased employment and work opportunities	91% (10/11)	75% (6/8)	63% (10/16)	80%	80%	80%	80%
Percentage of permits (custom duty rebates and drawbacks) issued within 2 weeks per year	Tariff investigations		92.6% (1 350/ 1 458)	85% (1 374/ 1 616)	85% (1 192/ 1 396)	80%	80%	80%	80%

Table 39.48 International Trade Administration Commission performance indicators by programme/objective/activity and related outcome (continued)

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of new investigations (anti-dumping, countervailing, safeguards and sunset reviews) initiated per year	Trade remedies	Increased employment and work opportunities	9% (1/11)	10% (1/10)	44% (4/9)	70%	70%	70%	70%
Number of import control permits issued per year	Import and export control		19 395	19 558	22 011	17 000	17 000	17 000	17 000
Number of export control permits issued per year	Import and export control		16 922	19 587	18 919	14 000	14 000	14 000	14 000
Number of enforcement container inspections conducted per year	Import and export control		2 409	1 678	2 592	2 000	2 000	2 000	2 000

Entity overview

The International Trade Administration Commission was established in terms of section 7 of the International Trade Administration Act (2002). It is mandated to foster economic growth and development, raise income levels, and promote investment and employment in South Africa and the common customs area by establishing an efficient and effective administration system for international trade.

Over the period ahead, the commission will continue to conduct customs tariff investigations, institute trade remedies and provide import and export controls by regulating the movement of specific goods across South Africa's borders. It will also conduct trade remedy investigations in accordance with policy through domestic and international law, and set tariffs to promote domestic manufacturing activity, retain and create jobs, and ensure international competitiveness. The commission plans to issue 17 000 import and 14 000 export permits per year over the next 3 years.

Expenditure is expected to decrease at an average annual rate of 3.1 per cent, from R150.4 million in 2025/26 to R136.7 million in 2028/29, as a result of a one-off additional allocation from the department of R28 million in 2025/26 to help cover legal fees and travel costs for the administration of the price preference system, which has been extended until 31 July 2027. As the commission's work is labour intensive, compensation of employees constitutes an estimated 81.8 per cent (R324.1 million) of its spending over the period ahead. Transfers from the department account for an estimated 96.5 per cent (R382.4 million) of the commission's revenue over the period ahead. Revenue is set to decrease in line with expenditure.

Programmes/Objectives/Activities

Table 39.49 International Trade Administration Commission expenditure trends and estimates by programme/objective/activity

R million	Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	2022/23 - 2025/26	2022/23 - 2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	49.8	57.4	57.7	70.2	12.1%	47.7%		50.6	52.1	52.9	-9.0%	39.3%
Tariff investigations	27.0	24.6	26.4	35.4	9.5%	23.0%		34.2	35.8	37.4	1.9%	27.1%
Trade remedies	13.4	14.4	15.9	22.8	19.4%	13.5%		21.6	22.6	23.7	1.3%	17.1%
Import and export control	16.1	19.0	20.9	22.0	11.1%	15.8%		20.7	21.7	22.7	0.9%	16.4%
Total	106.3	115.5	120.9	150.4	12.3%	100.0%		127.2	132.3	136.7	-3.1%	100.0%

Statements of financial performance, cash flow and financial position

Table 39.50 International Trade Administration Commission statements of financial performance, cash flow and financial position

Statement of financial performance						Average:					Average:
				Revised	Average	Expendi-				Average	Expendi-
	Audited outcome			estimate	growth	ture/	Medium-term expenditure			growth	ture/
					rate	Total				rate	Total
R million	2022/23	2023/24	2024/25	2025/26	(%)	(%)	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	5.0	7.5	6.8	3.5	-10.9%	4.5%	4.3	4.5	5.0	11.9%	3.5%
Other non-tax revenue	5.0	7.5	6.8	3.5	-10.9%	4.5%	4.3	4.5	5.0	11.9%	3.5%
Transfers received	108.6	119.0	113.4	146.9	10.6%	95.5%	122.9	127.8	131.7	-3.6%	96.5%
Total revenue	113.6	126.5	120.2	150.4	9.8%	100.0%	127.2	132.3	136.7	-3.1%	100.0%
Expenses											
Current expenses	106.3	115.5	120.9	150.4	12.3%	100.0%	127.2	132.3	136.7	-3.1%	100.0%
Compensation of employees	82.5	90.7	94.4	99.1	6.3%	74.3%	103.2	108.0	112.9	4.4%	81.8%
Goods and services	23.3	23.6	25.1	49.7	28.7%	24.7%	23.1	23.5	22.9	-22.8%	17.5%
Depreciation	0.5	1.2	1.5	1.6	50.1%	1.0%	0.9	0.7	0.9	-15.8%	0.7%
Total expenses	106.3	115.5	120.9	150.4	12.3%	100.0%	127.2	132.3	136.7	-3.1%	100.0%
Surplus/(Deficit)	7.3	11.0	(0.7)	–	-100.0%		–	–	–	–	
Cash flow statement											
Cash flow from operating activities											
Receipts											
Non-tax receipts	4.9	7.3	6.6	3.4	-10.9%	4.4%	4.2	4.4	4.8	12.1%	3.4%
Other tax receipts	4.9	7.3	6.6	3.4	-10.9%	4.4%	4.2	4.4	4.8	12.1%	3.4%
Transfers received	108.6	119.0	113.4	146.9	10.6%	95.5%	122.9	127.8	131.7	-3.6%	96.5%
Financial transactions in assets and liabilities	0.3	0.1	0.2	0.1	-31.2%	0.2%	0.1	0.1	0.1	4.4%	0.1%
Total receipts	113.8	126.4	120.3	150.4	9.8%	100.0%	127.2	132.3	136.7	-3.1%	100.0%
Payment											
Current payments	103.3	117.5	117.9	150.4	13.3%	100.0%	127.2	132.3	136.7	-3.1%	100.0%
Compensation of employees	81.3	91.1	94.1	99.1	6.8%	74.7%	103.2	108.0	112.9	4.4%	81.8%
Goods and services	22.0	26.4	23.9	51.3	32.6%	25.3%	24.0	24.2	23.8	-22.6%	18.2%
Total payments	103.3	117.5	117.9	150.4	13.3%	100.0%	127.2	132.3	136.7	-3.1%	100.0%
Net cash flow from investing activities	(0.6)	(5.7)	(2.8)	(3.3)	78.6%	100.0%	(2.0)	(2.0)	(2.5)	-8.6%	100.0%
Acquisition of property, plant, equipment and intangible assets	(0.6)	(2.9)	(1.3)	(1.0)	20.0%	46.9%	–	–	–	-100.0%	–
Acquisition of software and other intangible assets	–	(2.8)	(1.6)	(2.3)	–	53.8%	(2.0)	(2.0)	(2.5)	3.0%	100.0%
Proceeds from the sale of property, plant, equipment and intangible assets	–	–	0.1	–	–	-0.7%	–	–	–	–	–
Net increase/(decrease) in cash and cash equivalents	9.9	3.2	(0.5)	(3.3)	-169.4%	100.0%	(2.0)	(2.0)	(2.5)	-8.6%	100.0%
Statement of financial position											
Carrying value of assets of which:	1.3	6.3	7.6	10.5	101.0%	10.9%	8.4	12.1	13.4	8.4%	18.6%
Acquisition of assets	(0.6)	(2.9)	(1.3)	(1.0)	20.0%	100.0%	–	–	–	-100.0%	–
Inventory	0.1	0.2	0.2	0.1	6.1%	0.2%	0.1	0.1	0.1	4.6%	0.2%
Receivables and prepayments	2.2	2.5	1.7	2.6	6.3%	3.8%	3.5	3.7	3.8	13.6%	6.1%
Cash and cash equivalents	47.7	50.9	50.4	52.6	3.3%	85.1%	48.7	46.0	42.2	-7.0%	75.1%
Total assets	51.2	59.8	59.9	65.8	8.7%	100.0%	60.7	61.9	59.6	-3.2%	100.0%
Accumulated surplus/(deficit)	30.5	41.5	40.7	40.7	10.2%	64.8%	40.7	40.7	40.7	–	67.1%
Trade and other payables	4.5	2.5	2.6	5.9	8.9%	6.5%	3.3	3.4	3.6	-15.3%	5.6%
Provisions	16.2	15.8	5.8	8.9	-18.1%	19.8%	6.7	6.9	7.2	-6.9%	11.4%
Derivatives financial instruments	–	–	10.7	10.3	–	8.9%	10.0	10.8	8.1	-7.7%	15.9%
Total equity and liabilities	51.2	59.8	59.9	65.8	8.7%	100.0%	60.7	61.9	59.6	-3.2%	100.0%

Personnel information

Table 39.51 International Trade Administration Commission personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved posts on establishment	Number of posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
International Trade Administration Commission			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	131	131	131	94.4	0.7	131	99.1	0.8	131	103.2	0.8	131	108.0	0.8	131	112.9	0.9	–	100.0%
1 – 6	18	18	18	7.2	0.4	18	7.4	0.4	18	7.8	0.4	18	8.1	0.5	18	8.5	0.5	–	13.7%
7 – 10	66	66	66	35.9	0.5	66	37.3	0.6	66	38.7	0.6	66	40.7	0.6	66	42.6	0.6	–	50.4%
11 – 12	32	32	32	30.1	0.9	32	31.3	1.0	32	32.5	1.0	32	33.8	1.1	32	35.4	1.1	–	24.4%
13 – 16	15	15	15	21.1	1.4	15	23.2	1.5	15	24.2	1.6	15	25.3	1.7	15	26.5	1.8	–	11.5%

1. Rand million.

National Consumer Commission

Selected performance indicators

Table 39.52 National Consumer Commission performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of cases ruled in favour of the commission on matters brought before the National Consumer Tribunal and/or courts per year	Administration	Economic transformation and equitable inclusion of women, youth and persons with disabilities for a just society	— ¹	— ¹	— ¹	80%	80%	80%	80%
Number of consumer education and awareness programmes conducted in rural areas and townships per year	Education and awareness		— ¹	— ¹	— ¹	8	8	8	8
Number of business education and awareness initiatives targeted at SMMEs and informal businesses per year	Education and awareness		— ¹	— ¹	— ¹	8	8	8	8
Percentage of complaints in priority areas (excluding clothing, textiles, footwear and leather at ports of entry and scams) finalised per year	Curb prohibited conduct	An ethical, capable and professional public service	— ¹	— ¹	— ¹	75%	75%	75%	75%
Percentage of enforcement action taken against suppliers of illicit goods, expired goods and illegal imports per year	Contribution to government's industrialisation goals	Economic transformation and equitable inclusion of women, youth and persons with disabilities for a just society	— ¹	— ¹	— ¹	100%	100%	100%	100%

1. No historical data available.

Entity overview

The National Consumer Commission was established in terms of section 85 of the Consumer Protection Act (2008) and has jurisdiction across South Africa. The commission conducts investigations against suppliers who allegedly engage in prohibited conduct, promotes the resolution of disputes between consumers and suppliers, and promotes compliance with the act through advocacy, education and awareness.

Over the medium term, the commission will continue to focus on enforcing compliance with the act by ensuring that supplier noncompliance is investigated and prosecuted. In response to the rising levels of food poisoning in rural areas and townships, the commission plans to spend R20.9 million over the MTEF period on 48 business and consumer education awareness initiatives targeting wholesalers and spaza shops to ensure supplier compliance while educating consumers about their rights, as well as other planned advocacy initiatives. The commission also plans to act against all suppliers found guilty of supplying illicit goods, expired goods and illegal imports.

Expenditure is expected to increase at an average annual rate of 2.2 per cent, from R78.2 million in 2025/26 to R83.5 million in 2028/29. Spending on compensation of employees constitutes an estimated 70 per cent (R170.7 million) of the commission's budget over the next 3 years. The commission expects to derive 93.8 per cent (R228.4 million) of its revenue over the medium term through transfers from the department and the remainder through interest on investments. Revenue is expected to increase in line with expenditure.

Programmes/Objectives/Activities

Table 39.53 National Consumer Commission expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	32.0	41.2	48.9	46.4	13.1%	55.0%	41.7	44.5	44.4	-1.4%	53.6%
Education and awareness	28.7	6.6	5.7	6.3	-39.6%	15.5%	7.0	6.9	7.0	3.3%	8.6%
Curb prohibited conduct	9.1	6.9	5.7	6.5	-10.5%	9.2%	20.6	20.7	20.7	46.8%	25.4%
Contribution to government's industrialisation goals	0.6	22.1	20.5	19.0	214.1%	20.3%	9.1	9.6	11.4	-15.6%	12.4%
Total	70.5	76.8	80.9	78.2	3.5%	100.0%	78.5	81.6	83.5	2.2%	100.0%

Statements of financial performance, cash flow and financial position

Table 39.54 National Consumer Commission statements of financial performance, cash flow and financial position

Statement of financial performance

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	1.7	4.6	3.3	4.9	41.0%	4.8%	5.1	5.3	4.8	-0.1%	6.2%
Other non-tax revenue	1.7	4.6	3.3	4.9	41.0%	4.8%	5.1	5.3	4.8	-0.1%	6.2%
Transfers received	70.1	73.6	71.2	73.4	1.5%	95.2%	73.4	76.3	78.7	2.4%	93.8%
Total revenue	71.8	78.2	74.5	78.2	2.9%	100.0%	78.5	81.6	83.5	2.2%	100.0%
Expenses											
Current expenses	70.5	76.8	80.9	78.2	3.5%	100.0%	78.5	81.6	83.5	2.2%	100.0%
Compensation of employees	46.4	48.8	49.3	51.2	3.3%	63.9%	56.9	56.9	56.9	3.6%	70.0%
Goods and services	22.3	26.5	29.7	27.1	6.7%	34.4%	21.6	24.8	26.7	-0.5%	30.0%
Depreciation	1.8	1.5	1.9	—	-100.0%	1.7%	—	—	—	—	—
Total expenses	70.5	76.8	80.9	78.2	3.5%	100.0%	78.5	81.6	83.5	2.2%	100.0%
Surplus/(Deficit)	1.3	1.4	(6.4)	—	-100.0%		—	—	—	—	
Cash flow statement											
Cash flow from operating activities	4.8	6.8	(2.8)	(3.0)	-185.0%	100.0%	(4.5)	(2.5)	(4.1)	11.2%	100.0%
Receipts											
Non-tax receipts	1.7	4.6	2.7	4.9	41.2%	4.8%	5.1	5.3	4.8	-0.2%	6.2%
Sales of goods and services other than capital assets	—	—	0.0	—	—	—	—	—	—	—	—
Other tax receipts	1.7	4.6	2.7	4.9	41.2%	4.8%	5.1	5.3	4.8	-0.2%	6.2%
Transfers received	59.4	73.6	71.2	73.4	7.3%	95.2%	73.4	76.3	78.7	2.4%	93.8%
Total receipts	61.1	78.2	74.0	78.2	8.6%	100.0%	78.5	81.7	83.5	2.2%	100.0%
Payment											
Current payments	56.3	71.3	76.8	81.2	13.0%	100.0%	83.0	84.1	87.6	2.6%	100.0%
Compensation of employees	46.7	48.7	49.8	56.2	6.4%	70.6%	56.9	56.9	56.9	0.4%	67.0%
Goods and services	9.6	22.6	26.9	24.9	37.5%	29.4%	26.1	27.3	30.8	7.2%	33.0%
Total payments	56.3	71.3	76.8	81.2	13.0%	100.0%	83.0	84.1	87.6	2.6%	100.0%
Net cash flow from investing activities	(1.2)	(3.3)	(0.9)	—	-100.0%	100.0%	(0.8)	—	—	—	100.0%
Acquisition of property, plant, equipment and intangible assets	(0.4)	(1.5)	(0.7)	—	-100.0%	46.3%	(0.8)	—	—	—	100.0%
Acquisition of software and other intangible assets	(0.8)	(1.8)	(0.3)	—	-100.0%	53.7%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	3.7	3.6	(3.7)	(3.0)	-193.3%	100.0%	(5.3)	(2.5)	(4.1)	11.2%	100.0%

Statement of financial position					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	15.3	17.7	16.4	14.3	-2.2%	39.9%	13.5	14.1	14.7	0.9%	25.9%
<i>of which:</i>											
Acquisition of assets	(0.4)	(1.5)	(0.7)	—	-100.0%	100.0%	(0.8)	—	—	—	100.0%
Investments	0.2	0.5	0.0	—	-100.0%	0.4%	—	—	—	—	—
Receivables and prepayments	2.3	2.3	1.1	2.6	4.7%	5.2%	0.0	0.0	0.0	-78.5%	—
Cash and cash equivalents	16.9	20.4	16.7	32.6	24.7%	54.4%	38.4	40.2	41.9	8.7%	74.0%
Total assets	34.6	40.8	34.2	49.5	12.7%	100.0%	51.9	54.3	56.6	4.5%	100.0%
Accumulated surplus/(deficit)	30.3	32.6	26.2	29.3	-1.1%	74.3%	29.5	30.8	32.2	3.2%	56.8%
Trade and other payables	2.3	6.0	5.6	18.0	98.2%	20.0%	20.0	20.9	21.8	6.7%	38.6%
Provisions	2.0	2.2	2.4	2.3	4.8%	5.6%	2.4	2.5	2.6	4.5%	4.6%
Total equity and liabilities	34.6	40.8	34.2	49.5	12.7%	100.0%	51.9	54.3	56.6	4.5%	100.0%

Table 39.55 National Consumer Commission personnel numbers and cost by salary level

1. Rand million.

Selected performance indicators

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Average number of days from the date of complete filing of debt rearrangement agreement to date of issuing order to filing parties per year	Adjudication	Economic transformation and equitable inclusion of women, youth and persons with disabilities for a just society	60	55	50	48	40	30	36
Average number of days from the date of close of pleadings of non-debt rearrangement agreement to the date of issuing notice of set-down to filing parties per year	Adjudication		15	15	15	14	12	12	12
Average number of days from the date of final adjudication of non-debt rearrangement agreement to date of issuing judgment to filing parties per year	Adjudication		20	20	20	20	20	20	20

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The tribunal's focus over the period ahead will be on building and strengthening adjudication capacity to improve efficiency and reduce the average number of days to issue orders to filing parties from 40 in 2026/27 to 36 in 2028/29. This is intended to ensure that various parties are provided with judgments timeously. To this end, the tribunal's number of personnel is expected to increase from 66 in 2025/26 to 71 in 2028/29, driving an increase in spending on compensation of employees at an average annual rate of 9.8 per cent, from R55.3 million in 2025/26 to R73.2 million in 2028/29. This spending constitutes an estimated 65.8 per cent (R205.6 million) of the tribunal's budget over the period ahead.

Total expenditure is set to increase at an average annual rate of 5.3 per cent, from R93.7 million in 2025/26 to R109.2 million in 2028/29. The tribunal is set to receive an estimated 55.1 per cent (R172.1 million) of its revenue through transfers from the department and generate the remainder through filing fees. Revenue is expected to increase in line with expenditure.

Programmes/Objectives/Activities

Table 39.57 National Consumer Tribunal expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	37.2	42.3	47.3	57.0	15.3%	58.0%	58.0	60.3	62.7	3.2%	58.0%
Adjudication	29.1	32.4	34.8	36.6	8.0%	42.0%	40.8	44.0	46.5	8.3%	42.0%
Total	66.3	74.7	82.2	93.7	12.2%	100.0%	98.8	104.3	109.2	5.3%	100.0%

Statements of financial performance, cash flow and financial position

Table 39.58 National Consumer Tribunal statements of financial performance, cash flow and financial position

Statement of financial performance

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Revenue											
Non-tax revenue	18.3	28.7	37.5	24.0	9.5%	32.0%	43.5	46.8	50.0	27.8%	44.9%
Sale of goods and services other than capital assets	15.6	24.0	33.7	22.4	12.7%	28.3%	40.9	44.0	47.3	28.4%	42.3%
Other non-tax revenue	2.7	4.7	3.7	1.6	-15.8%	3.8%	2.6	2.8	2.7	19.2%	2.6%
Transfers received	54.8	53.6	52.0	69.7	8.4%	68.0%	55.3	57.5	59.3	-5.3%	55.1%
Total revenue	73.0	82.3	89.5	93.7	8.7%	100.0%	98.8	104.3	109.2	5.3%	100.0%
Expenses											
Current expenses	66.3	74.7	79.8	93.7	12.2%	99.3%	98.8	104.3	109.2	5.3%	100.0%
Compensation of employees	45.8	49.2	49.2	55.3	6.5%	63.0%	63.4	69.0	73.2	9.8%	65.8%
Goods and services	20.5	23.9	28.8	38.4	23.3%	35.2%	35.4	35.2	36.0	-2.0%	34.1%
Depreciation	0.0	1.6	1.8	—	-100.0%	1.1%	0.1	—	—	—	—
Transfers and subsidies	—	—	2.4	—	—	0.7%	—	—	—	—	—
Total expenses	66.3	74.7	82.2	93.7	12.2%	100.0%	98.8	104.3	109.2	5.3%	100.0%
Surplus/(Deficit)	6.8	7.6	7.3	—	-100.0%		—	—	—	—	
Cash flow statement											
Cash flow from operating activities	8.2	10.4	12.0	21.1	36.9%	100.0%	1.8	0.1	(0.5)	-129.5%	100.0%
Receipts											
Non-tax receipts	18.9	29.3	36.7	24.0	8.2%	32.1%	43.5	46.8	50.0	27.8%	44.9%
Sales of goods and services other than capital assets	17.1	25.0	33.0	22.4	9.4%	28.8%	40.9	44.0	47.3	28.4%	42.3%
Other sales	0.8	0.1	0.3	—	-100.0%	0.4%	—	—	—	—	—
Other tax receipts	1.8	4.2	3.7	1.6	-4.6%	3.3%	2.6	2.8	2.7	19.2%	2.6%
Transfers received	54.8	53.6	52.0	69.7	8.4%	67.9%	55.3	57.5	59.3	-5.3%	55.1%
Total receipts	73.7	82.9	88.7	93.7	8.3%	100.0%	98.8	104.3	109.2	5.3%	100.0%
Payment											
Current payments	65.4	72.5	76.7	72.5	3.5%	100.0%	97.0	104.2	109.8	14.8%	100.0%
Compensation of employees	46.4	48.7	47.2	53.0	4.5%	68.0%	63.4	69.0	73.2	11.4%	66.1%
Goods and services	19.1	23.8	29.5	19.6	0.9%	32.0%	33.6	35.2	36.6	23.2%	33.9%
Total payments	65.4	72.5	76.7	72.5	3.5%	100.0%	97.0	104.2	109.8	14.8%	100.0%

Cash flow statement					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome					Revised estimate		Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Net cash flow from investing activities	(1.6)	(1.8)	(1.3)	(0.5)	-34.1%	100.0%	(2.1)	(0.7)	(0.7)	13.0%	100.0%
Acquisition of property, plant, equipment and intangible assets	(1.6)	(1.8)	(1.3)	(0.3)	-45.8%	96.1%	(2.1)	(0.7)	(0.7)	37.5%	100.0%
Acquisition of software and other intangible assets	-	-	-	(0.2)	-	3.9%	-	-	-	-100.0%	-
Net increase/(decrease) in cash and cash equivalents	6.7	8.6	10.7	20.7	45.9%	100.0%	(0.3)	(0.6)	(1.2)	-138.7%	100.0%
Statement of financial position											
Carrying value of assets	6.0	6.1	5.6	3.3	-17.9%	16.0%	2.1	2.6	2.7	-6.7%	20.4%
of which:											
Acquisition of assets	(1.6)	(1.8)	(1.3)	(0.3)	-45.8%	100.0%	(2.1)	(0.7)	(0.7)	37.5%	100.0%
Inventory	0.1	0.1	0.1	0.0	-35.2%	0.3%	-	0.1	0.1	56.9%	0.7%
Receivables and prepayments	0.9	2.7	1.4	1.1	6.3%	4.6%	0.9	2.2	2.3	29.1%	15.0%
Cash and cash equivalents	22.5	31.1	39.4	10.6	-22.2%	79.2%	7.3	7.7	8.0	-8.9%	63.9%
Total assets	29.5	40.0	46.4	15.0	-20.2%	100.0%	10.3	12.6	13.1	-4.4%	100.0%
Accumulated surplus/(deficit)	19.0	26.7	34.0	-	-100.0%	60.9%	-	-	-	-	-
Trade and other payables	6.3	6.2	3.8	6.2	-0.3%	17.2%	4.0	6.2	6.5	1.3%	46.1%
Provisions	4.2	7.2	8.6	8.8	28.1%	22.0%	6.4	6.4	6.7	-8.9%	53.9%
Total equity and liabilities	29.5	40.0	46.4	15.0	-20.2%	100.0%	10.3	12.6	13.1	-4.4%	100.0%

Personnel information

Table 39.59 National Consumer Tribunal personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved establishments	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29					2025/26 - 2028/29
National Consumer Tribunal			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	64	64	64	49.2	0.8	66	55.3	0.8	71	63.4	0.9	70	69.0	1.0	71	73.2	1.0	2.5%	100.0%
1 – 6	10	10	10	3.5	0.4	10	1.9	0.2	10	1.2	0.1	10	4.3	0.4	10	4.6	0.5	–	14.2%
7 – 10	32	32	32	16.3	0.5	32	17.6	0.5	30	18.3	0.6	29	19.3	0.7	30	20.4	0.7	-2.1%	42.0%
11 – 12	9	9	9	8.1	0.9	11	11.5	1.0	17	12.7	0.7	17	13.3	0.8	17	14.4	0.8	15.6%	24.1%
13 – 16	12	12	12	18.7	1.6	12	21.6	1.8	13	28.1	2.2	13	28.9	2.2	13	30.4	2.3	2.7%	18.4%
17 – 22	1	1	1	2.5	2.5	1	2.7	2.7	1	3.2	3.2	1	3.2	3.2	1	3.4	3.4	–	1.4%

1. Rand million.

National Credit Regulator

Selected performance indicators

Table 39.60 National Credit Regulator performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of high impact consumer education and awareness campaigns and activities on the National Credit Act (2005) conducted with targeted stakeholders per year	Improved regulatory environment through consumer education and registrations of entities/persons	An ethical, capable and professional public service	130	140	150	4 ¹	4 ¹	4 ¹	4 ¹
Number of investigations conducted on credit providers related to the compliance with the National Credit Act (2005) per year	Enforcement of National Credit Act (2005)		440	575	490	500	510	520	530

Table 39.60 National Credit Regulator performance indicators by programme/objective/activity and related outcome (continued)

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of enforcement action taken on noncompliance identified per year	Enforcement of National Credit Act (2005)	An ethical, capable and professional public service	96.3% (343/ 356)	93% (535/ 575)	99% (464/ 469)	85%	85%	85%	85%
Number of investigations conducted on debt counsellors relating to compliance with the National Credit Act (2005) per year	Enforcement of National Credit Act (2005)		400	410	420	400	450	500	550
Percentage of enforcement action taken on investigations into identified noncompliant debt counsellors per year	Enforcement of National Credit Act (2005)		— ²	92% (312/ 339)	99% (464/ 469)	80%	85%	85%	85%
Number of investigations conducted on credit bureaus per year	Enforcement of National Credit Act (2005)		5	5	4	6	6	6	6
Percentage of enforcement action taken on investigations into identified noncompliance by credit bureaus per year	Enforcement of National Credit Act (2005)		— ²	— ²	— ²	85%	85%	85%	85%

1. Indicator revised to target high-impact activities using strategic partners.

2. No historical data available.

Entity overview

The National Credit Regulator was established in terms of the National Credit Act (2005) and is responsible for the regulation of the South African credit industry. It is mandated to promote the development of an accessible credit market, particularly to address the needs of historically disadvantaged and low-income individuals, and remote, isolated or low-density communities.

Over the medium term, the regulator will focus on delivering consumer education, research and policy development; registering industry participants; investigating complaints; and enforcing compliance with the National Credit Act (2005). To support these functions, the regulator received an additional R20 million from the department in 2025/26 to enhance its ICT and strengthen its internal capacity to conduct investigations through additional investigators and support personnel. These enhancements will strengthen the internal capacity of the regulator to conduct a targeted 1 560 investigations into the cost of credit, with enforcement action taken in 1 326 cases in which noncompliance is identified. The regulator also plans to conduct 1 500 investigations into debt counsellors and take enforcement action in 1 275 cases where noncompliance is detected.

Expenditure is expected to decrease at an average annual rate of 3.3 per cent, from R201.1 million in 2025/26 to R181.6 million in 2028/29, due to an additional one-off allocation in 2025/26 to fund ICT infrastructure. The regulator anticipates receiving 50.4 per cent (R262 million) of its revenue over the next 3 years through transfers from the department and the remainder through fees charged. Revenue is expected to decrease in line with expenditure.

Programmes/Objectives/Activities

Table 39.61 National Credit Regulator expenditure trends and estimates by programme/objective/activity

Table 3.2.2 National credit regulator expenditure rates and estimates (R million, %)											
Audited outcome	Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)			
				2022/23	2023/24	2024/25					
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	
Administration	62.3	59.0	71.2	104.0	18.6%	48.4%	84.5	88.8	93.2	-3.6%	51.3%
Improved regulatory environment through consumer education and registrations of entities/persons	20.0	38.5	30.9	46.5	32.5%	22.2%	26.8	28.2	29.6	-14.0%	16.3%
Enforcement of National Credit Act (2005)	48.9	37.6	43.2	50.6	1.2%	29.4%	53.4	56.1	58.9	5.1%	32.4%
Total	131.2	135.1	145.3	201.1	15.3%	100.0%	164.8	173.0	181.6	-3.3%	100.0%

Statements of financial performance, cash flow and financial position

Table 39.62 National Credit Regulator statements of financial performance, cash flow and financial position

Statement of financial performance					Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome												
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	
Revenue												
Non-tax revenue	51.8	58.9	70.3	99.5	24.3%	44.8%	80.3	85.6	91.5	-2.7%	49.6%	
Sale of goods and services other than capital assets	44.8	50.2	62.3	67.0	14.4%	35.8%	71.6	76.5	82.0	7.0%	44.4%	
Other non-tax revenue	7.0	8.7	8.0	32.5	67.2%	9.0%	8.7	9.1	9.5	-33.5%	5.3%	
Transfers received	83.2	81.5	79.1	101.7	6.9%	55.2%	84.0	87.4	90.1	-4.0%	50.4%	
Total revenue	135.0	140.4	149.3	201.1	14.2%	100.0%	164.3	173.0	181.6	-3.3%	100.0%	
Expenses												
Current expenses	131.2	135.1	145.3	201.1	15.3%	100.0%	164.8	173.0	181.6	-3.3%	100.0%	
Compensation of employees	79.6	84.7	87.6	96.7	6.7%	56.9%	102.6	107.7	113.1	5.4%	62.3%	
Goods and services	44.8	42.4	51.2	93.3	27.7%	37.8%	50.5	53.0	55.7	-15.8%	30.6%	
Depreciation	6.8	8.0	6.6	11.1	17.5%	5.3%	11.6	12.2	12.8	5.0%	7.1%	
Total expenses	131.2	135.1	145.3	201.1	15.3%	100.0%	164.8	173.0	181.6	-3.3%	100.0%	
Surplus/(Deficit)	3.8	5.3	4.0	-	-100.0%		(0.4)	-	-	-		
Cash flow statement												
Cash flow from operating activities	22.8	21.7	34.6	31.1	10.9%	100.0%	11.6	12.2	12.8	-25.5%	100.0%	
Receipts												
Non-tax receipts	46.8	52.2	53.1	82.6	20.8%	37.8%	60.3	63.3	66.4	-7.0%	37.2%	
Sales of goods and services other than capital assets	43.1	45.2	47.6	74.5	20.0%	33.8%	51.7	54.3	57.0	-8.5%	31.9%	
Other tax receipts	3.7	7.1	5.5	8.1	29.6%	3.9%	8.5	9.0	9.4	5.0%	5.3%	
Transfers received	83.2	81.5	79.1	101.7	6.9%	55.6%	84.0	87.4	90.1	-4.0%	51.2%	
Financial transactions in assets and liabilities	2.7	5.0	15.7	17.8	87.2%	6.6%	18.7	19.7	20.7	5.0%	11.6%	
Total receipts	132.8	138.8	147.9	202.1	15.0%	100.0%	163.0	170.3	177.2	-4.3%	100.0%	
Payment												
Current payments	110.0	117.1	113.3	171.1	15.8%	100.0%	151.4	158.1	164.3	-1.3%	100.0%	
Compensation of employees	79.0	85.0	85.4	96.7	7.0%	67.7%	101.6	106.6	112.0	5.0%	67.6%	
Goods and services	31.1	32.0	27.9	74.3	33.8%	32.3%	49.8	51.4	52.4	-11.0%	32.4%	
Total payments	110.0	117.1	113.3	171.1	15.8%	100.0%	151.4	158.1	164.3	-1.3%	100.0%	
Net cash flow from investing activities	(6.2)	(5.8)	(12.0)	(31.1)	70.9%	100.0%	(11.6)	(12.2)	(12.8)	-25.5%	100.0%	
Acquisition of property, plant, equipment and intangible assets	(1.7)	(0.2)	(3.3)	(3.2)	25.1%	15.1%	(3.4)	(3.6)	(3.7)	5.0%	29.1%	
Acquisition of software and other intangible assets	(4.6)	(5.6)	(8.8)	(27.9)	82.5%	84.9%	(8.3)	(8.7)	(9.1)	-31.1%	70.9%	
Net increase/(decrease) in cash and cash equivalents	16.5	15.9	22.6	0.0	-100.0%	100.0%	(0.0)	0.0	0.0	43 703.7%	100.0%	
Statement of financial position												
Carrying value of assets of which:	17.8	15.6	21.1	22.2	7.7%	13.7%	23.3	24.4	25.7	5.0%	13.6%	
Acquisition of assets	(1.7)	(0.2)	(3.3)	(3.2)	25.1%	100.0%	(3.4)	(3.6)	(3.7)	5.0%	100.0%	
Receivables and prepayments	3.7	6.3	5.0	5.2	11.9%	3.6%	5.5	5.7	6.0	5.0%	3.2%	
Cash and cash equivalents	90.5	106.4	128.9	135.4	14.4%	82.6%	142.1	149.2	156.7	5.0%	83.2%	
Total assets	112.0	128.3	155.0	162.7	13.3%	100.0%	170.9	179.4	188.4	5.0%	100.0%	
Accumulated surplus/(deficit)	47.6	52.9	56.9	59.7	7.9%	38.9%	62.7	65.9	69.2	5.0%	36.7%	
Deferred income	4.2	6.4	8.8	9.2	30.3%	5.1%	9.7	10.2	10.7	5.0%	5.7%	
Trade and other payables	57.8	67.5	21.5	22.6	-26.9%	30.4%	23.7	24.9	26.1	5.0%	13.9%	
Provisions	2.4	1.5	0.8	0.9	-28.5%	1.0%	0.9	1.0	1.0	5.0%	0.5%	
Derivatives financial instruments	-	-	67.0	70.3	-	24.6%	73.8	77.5	81.4	5.0%	43.2%	
Total equity and liabilities	112.0	128.3	155.0	162.7	13.3%	100.0%	170.9	179.4	188.4	5.0%	100.0%	

Personnel information

Table 39.63 National Credit Regulator personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment													Average growth rate of personnel posts (%)	Average: salary level/ Total (%)		
Number of funded posts	Number of approved posts	Number of posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29
National Credit Regulator			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	181	191	167	87.6	0.5	164	96.7	0.6	191	102.6	0.5	191	107.7	0.6	191	113.1	0.6	5.2%	100.0%
1 – 6	61	66	58	12.2	0.2	58	13.8	0.2	66	14.7	0.2	66	15.4	0.2	66	16.2	0.2	4.4%	34.6%
7 – 10	91	96	83	40.9	0.5	82	46.7	0.6	96	48.8	0.5	96	51.2	0.5	96	53.8	0.6	5.4%	50.3%
11 – 12	14	14	13	15.0	1.2	12	16.6	1.4	14	17.7	1.3	14	18.6	1.3	14	19.5	1.4	5.3%	7.3%
13 – 16	14	14	12	15.9	1.3	12	16.2	1.4	14	17.5	1.3	14	18.4	1.3	14	19.3	1.4	5.3%	7.3%
17 – 22	1	1	1	3.5	3.5	–	3.5	–	1	3.9	3.9	1	4.0	4.0	1	4.3	4.3	–	0.5%

1. Rand million.

National Empowerment Fund

Selected performance indicators

Table 39.64 National Empowerment Fund performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Value of disbursements per year	Administration	Increased employment and work opportunities	R1.2bn	R856m	R1.5bn	R1.5bn	R1.5bn	R1.8bn	R2bn
Job opportunities supported per year	Administration		4 598	6 526	10 500	10 500	10 500	12 250	14 000

Entity overview

The National Empowerment Fund was established in terms of the National Empowerment Fund Act (1998) to promote and facilitate black economic empowerment and economic transformation. In providing financial and non-financial support to black businesses and structuring accessible retail savings products for black people, the fund is mandated to implement the codes of good practice for black economic empowerment. Funding is disbursed to beneficiaries through 5 core divisions: SMMEs, rural development, venture capital, corporate finance and women's empowerment.

The fund will focus on supporting government's national priorities over the medium term by transforming the domestic economy in priority sectors such as manufacturing, agro-processing, minerals beneficiation, infrastructure and tourism. To achieve this, it plans to leverage strategic partnerships, including with providers of venture capital, to support investment activities. The value of disbursements is expected to increase from R1.5 billion in 2025/26 to R2 billion in 2028/29 in line with a projected increase in lending activities as the entity implements the Transformation Fund. Within this funding, the number of job opportunities supported is expected to increase from 10 500 in 2025/26 to 14 000 in 2028/29, reflecting improved targeting and the labour-intensive nature of funded projects.

Expenditure is expected to increase at an average annual rate of 4.9 per cent, from R635.8 million in 2025/26 to R733.6 million in 2028/29. This is mainly due to an increase in spending on compensation of employees at an average annual rate of 10.5 per cent, from R289 million in 2025/26 to R389.7 million in 2028/29 as the fund plans to fill 58 additional contract posts to assist with implementation of the Transformation Fund. Spending on goods and services is projected to account for 44.9 per cent (R910.7 million) of the total budget over the period ahead. The fund expects to derive all its revenue over the MTEF period through interest and dividends. Revenue is expected to increase at an average annual rate of 3.1 per cent, from R692.2 million in 2025/26 to R758.1 million in 2028/29, driven by an increase in lending.

Programmes/Objectives/Activities

Table 39.65 National Empowerment Fund expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million				2025/26	2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Administration	604.4	658.0	681.9	635.8	1.7%	100.0%	619.5	676.0	733.6	4.9%	100.0%
Total	604.4	658.0	681.9	635.8	1.7%	100.0%	619.5	676.0	733.6	4.9%	100.0%

Statements of financial performance, cash flow and financial position

Table 39.66 National Empowerment Fund statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million				2025/26	2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	(207.7)	235.5	827.4	442.2	-228.6%	59.3%	347.1	361.2	380.1	-4.9%	52.3%
Other non-tax revenue	(207.7)	235.5	827.4	442.2	-228.6%	59.3%	347.1	361.2	380.1	-4.9%	52.3%
Transfers received	247.4	131.1	260.5	250.0	0.3%	40.7%	283.5	330.8	378.0	14.8%	47.7%
Total revenue	39.7	366.6	1 087.9	692.2	159.4%	100.0%	630.6	692.0	758.1	3.1%	100.0%
Expenses											
Current expenses	556.7	616.3	633.3	635.8	4.5%	94.6%	619.5	676.0	733.6	4.9%	100.0%
Compensation of employees	203.0	220.6	218.5	289.0	12.5%	36.1%	346.8	367.7	389.7	10.5%	54.4%
Goods and services	351.2	393.5	412.7	342.5	-0.8%	58.1%	267.6	303.5	339.6	-0.3%	44.9%
Depreciation	2.5	2.1	2.1	4.3	20.2%	0.4%	5.1	4.9	4.3	-	0.7%
Transfers and subsidies	47.7	41.8	48.7	-	-100.0%	5.4%	-	-	-	-	-
Total expenses	604.4	658.0	681.9	635.8	1.7%	100.0%	619.5	676.0	733.6	4.9%	100.0%
Surplus/(Deficit)	(564.7)	(291.4)	405.9	56.4	-146.4%		11.1	16.0	24.5	-24.3%	
Cash flow statement											
Cash flow from operating activities	(45.8)	(36.7)	16.3	(228.9)	71.0%	100.0%	(314.3)	(360.5)	(414.4)	21.9%	100.0%
Receipts											
Non-tax receipts	230.2	267.5	310.6	157.4	-11.9%	96.6%	147.4	128.9	103.2	-13.1%	98.3%
Other tax receipts	230.2	267.5	310.6	157.4	-11.9%	96.6%	147.4	128.9	103.2	-13.1%	98.3%
Financial transactions in assets and liabilities	13.5	8.4	6.9	5.1	-27.7%	3.4%	2.8	1.8	1.8	-29.3%	1.7%
Total receipts	243.7	276.0	317.5	162.5	-12.6%	100.0%	150.2	130.7	105.0	-13.6%	100.0%
Payment											
Current payments	289.5	312.7	301.1	391.5	10.6%	100.0%	464.4	491.1	519.4	9.9%	100.0%
Compensation of employees	203.0	220.6	218.5	289.0	12.5%	71.9%	346.8	367.7	389.7	10.5%	74.9%
Goods and services	86.5	92.0	82.6	102.5	5.8%	28.1%	117.6	123.5	129.6	8.2%	25.1%
Total payments	289.5	312.7	301.1	391.5	10.6%	100.0%	464.4	491.1	519.4	9.9%	100.0%
Net cash flow from advancing activities (financial institutions only)	(391.9)	(314.1)	(474.5)	620.6	-216.6%	100.0%	71.3	(9.2)	(92.0)	-152.9%	100.0%
Disbursements and other payments	(1 071.5)	(914.2)	(1 756.6)	(1 500.0)	11.9%	936.4%	(1 500.0)	(1 750.0)	(2 000.0)	10.1%	17 562.6%
Repayments and other receipts	679.5	600.1	1 282.2	2 120.6	46.1%	-836.4%	1 571.3	1 740.8	1 908.0	-3.5%	17 462.6%
Net cash flow from investing activities	(0.9)	(1.7)	4.8	(55.0)	297.0%	100.0%	(17.0)	(4.0)	(4.0)	-58.3%	100.0%
Acquisition of property, plant, equipment and intangible assets	(0.9)	(1.7)	(4.2)	(55.0)	297.0%	117.0%	(17.0)	(4.0)	(4.0)	-58.3%	100.0%
Other flows from investing activities	-	-	9.0	-	-	-17.0%	-	-	-	-	-
Net increase/(decrease) in cash and cash equivalents	(438.6)	(352.5)	(453.4)	336.7	-191.6%	100.0%	(259.9)	(373.6)	(510.4)	-214.9%	100.0%

Table 39.66 National Empowerment Fund statements of financial performance, cash flow and financial position (continued)

Statement of financial position					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	3.1	2.7	4.9	64.0	175.3%	0.3%	10.2	10.6	10.7	-45.0%	0.2%
<i>of which:</i>											
<i>Acquisition of assets</i>	(0.9)	(1.7)	(4.2)	(55.0)	297.0%	100.0%	(17.0)	(4.0)	(4.0)	-58.3%	100.0%
Investments	1 657.6	1 366.9	1 661.1	1 961.5	5.8%	28.7%	1 665.3	1 674.3	1 754.9	-3.6%	26.4%
Loans	1 751.4	2 009.7	2 283.0	2 193.3	7.8%	35.6%	2 421.1	2 810.1	3 626.7	18.2%	45.8%
Receivables and prepayments	48.8	49.7	39.3	45.5	-2.3%	0.8%	44.5	45.2	45.1	-0.3%	0.7%
Cash and cash equivalents	2 586.7	2 234.2	1 780.8	1 391.1	-18.7%	34.5%	1 794.8	1 724.5	1 691.5	6.7%	27.0%
Total assets	6 047.6	5 663.2	5 769.0	5 655.5	-2.2%	100.0%	5 935.8	6 264.6	7 128.8	8.0%	100.0%
Accumulated surplus/(deficit)	2 073.9	1 782.5	2 188.4	2 682.1	9.0%	37.7%	2 292.3	2 381.2	2 491.4	-2.4%	37.1%
Capital and reserves	2 468.4	2 468.4	2 468.4	2 468.4	—	42.7%	2 468.4	2 468.4	2 468.4	—	38.3%
Capital reserve fund	1 419.2	1 328.3	1 030.1	412.8	-33.7%	18.1%	1 088.4	1 324.2	2 073.9	71.3%	23.2%
Trade and other payables	76.8	74.7	72.9	82.8	2.6%	1.3%	86.7	90.8	95.0	4.7%	1.4%
Derivatives financial instruments	9.2	9.2	9.2	9.2	—	0.2%	—	—	—	-100.0%	—
Total equity and liabilities	6 047.6	5 663.2	5 769.0	5 655.5	-2.2%	100.0%	5 935.8	6 264.6	7 128.8	8.0%	100.0%

Personnel information

Table 39.67 National Empowerment Fund personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved establishment	Number of posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
National Empowerment Fund			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	278	278	227	218.5	1.0	278	289.0	1.0	336	346.8	1.0	336	367.7	1.1	336	389.7	1.2	6.5%	
1 – 6	37	37	37	10.1	0.3	37	11.4	0.3	37	10.9	0.3	37	11.5	0.3	37	12.0	0.3	–	
7 – 10	73	73	73	52.8	0.7	73	59.6	0.8	73	57.0	0.8	73	59.8	0.8	73	62.9	0.9	–	
11 – 12	130	130	79	66.6	0.8	130	117.7	0.9	188	182.9	1.0	188	195.7	1.0	188	208.9	1.1	13.1%	
13 – 16	37	37	37	84.4	2.3	37	95.2	2.6	37	91.1	2.5	37	95.5	2.6	37	100.4	2.7	–	
17 – 22	1	1	1	4.6	4.6	1	5.1	5.1	1	4.9	4.9	1	5.2	5.2	1	5.4	5.4	–	

1. Rand million.

National Gambling Board

Selected performance indicators

Table 39.68 National Gambling Board performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of reports on the gambling sector's performance submitted to the accounting authority per year	Corporate services and research	Increased trade and investment	5	4	4	4	5	5	5
Number of economic analysis and research reports on the impact of gambling submitted to the accounting authority per year	Corporate services and research		4	1	1	1	1	1	1
Number of broad-based public education interventions conducted on the risks and socioeconomic impact of gambling per year	Corporate services and research	An ethical, capable and professional public service	76	63	40	40	40	40	40
Value of revenue generated through the limited payout machine sector per year	Gaming control and compliance	Accelerated growth of strategic industrial and labour-intensive sectors	—1	—1	—1	—1	R2.5bn	R2.5bn	R2.5bn

Table 39.68 National Gambling Board performance indicators by programme/objective/activity and related outcome (continued)

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of evaluation notices issued to provincial gambling boards per year	Gaming control and compliance	An ethical, capable and professional public service	— ¹	— ¹	— ¹	— ¹	9	9	9
Number of interventions to combat illegal gambling through initiated raids and inspections per year	Enforcement		— ¹	— ¹	— ¹	8	16	16	16

1. No historical data available.

Entity overview

The National Gambling Board was established in terms of the National Gambling Act (2004). It is mandated to maintain a legal, safe and crime-free gambling environment and protect gamblers from exploitation. The board's ongoing focus is on monitoring the socioeconomic patterns of gambling activities; conducting research on the impact of addictive and compulsive gambling; maintaining a national central electronic monitoring system, a national registry of gambling machines and devices, and other prescribed national registers; and conducting public education and awareness campaigns on the impact of gambling.

Over the period ahead, the board will focus on reviewing and developing policies and regulations intended to ensure that the gambling industry is safe, fair and well regulated. To achieve this, with an allocation of R549 million over the period ahead, it plans to commission 3 socioeconomic impact studies on the prevalence of gambling and monitor gambling in the limited payout machine sector. The board expects to facilitate the generation of R7.5 billion in revenue in this sector over the medium term through the national central electronic monitoring system. To promote responsible gambling, the board plans to intensify public awareness about the risks and socioeconomic impact of gambling by conducting 120 broad-based public education interventions across the country at a projected cost of R12.2 million over the next 3 years. To combat illegal gambling, the board plans to conduct 48 raids and inspections over the medium term at a projected cost of R33.6 million.

Expenditure is expected to increase at an average annual rate of 2.8 per cent, from R267.4 million in 2025/26 to R290.2 million in 2028/29, with spending on goods and services accounting for an estimated 73.9 per cent (R632 million) of total expenditure over the medium term. Spending on compensation of employees is expected to increase at an average annual rate of 6.9 per cent, from R63.1 million in 2025/26 to R77.1 million in 2028/29, mainly driven by the hiring of 4 more officials, 3 of whom will be responsible for conducting raids to combat illegal gambling, monitor compliance in the gambling industry and educate the public on the socioeconomic harms of gambling, among other things. The board expects to generate 83.5 per cent (R714.4 million) of its revenue over the medium term through the monitoring fee levied against active limited payout machines in the gambling industry and the remainder through transfers from the department. Revenue is expected to increase in line with expenditure.

Programmes/Objectives/Activities

Table 39.69 National Gambling Board expenditure trends and estimates by programme/objective/activity

	Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26				2026/27	2027/28	2028/29		
R million												
Administration	18.9	20.0	16.5	14.8		-7.7%	6.4%	15.9	16.9	17.8	6.4%	5.9%
Corporate services and research	36.8	43.1	47.2	49.3		10.2%	16.0%	59.8	62.8	71.6	13.3%	22.7%
Gaming control and compliance	220.1	215.8	205.6	193.4		-4.2%	75.9%	193.9	194.3	188.8	-0.8%	67.5%
Enforcement	—	—	9.0	9.9		—	1.7%	10.5	11.2	11.9	6.4%	3.9%
Total	275.8	278.8	278.3	267.4		-1.0%	100.0%	280.1	285.1	290.2	2.8%	100.0%

Statements of financial performance, cash flow and financial position

Table 39.70 National Gambling Board statements of financial performance, cash flow and financial position

Statement of financial performance						Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate	Average growth rate (%)		Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	253.5	245.1	245.6	231.6	-3.0%	87.4%	243.1	246.9	250.8	2.7%	86.5%
Sale of goods and services other than capital assets	247.3	236.4	232.0	223.1	-3.4%	84.1%	234.6	238.1	241.7	2.7%	83.5%
Other non-tax revenue	6.2	8.8	13.6	8.5	11.0%	3.3%	8.6	8.8	9.1	2.2%	3.1%
Transfers received	36.5	33.2	34.6	35.8	-0.6%	12.6%	37.0	38.5	39.7	3.5%	13.5%
Total revenue	290.0	278.3	280.2	267.4	-2.7%	100.0%	280.1	285.4	290.4	2.8%	100.0%
Expenses											
Current expenses	275.8	278.8	278.3	267.4	-1.0%	100.0%	280.1	285.1	290.2	2.8%	100.0%
Compensation of employees	41.3	50.0	56.0	63.1	15.2%	19.1%	67.8	72.3	77.1	6.9%	25.4%
Goods and services	231.9	226.9	220.3	202.1	-4.5%	80.1%	210.2	210.8	211.0	1.4%	73.9%
Depreciation	2.6	1.9	2.1	2.1	-6.7%	0.8%	2.1	2.1	2.1	—	0.7%
Total expenses	275.8	278.8	278.3	267.4	-1.0%	100.0%	280.1	285.1	290.2	2.8%	100.0%
Surplus/(Deficit)	14.2	(0.5)	1.9	—	-100.0%		—	—	—	—	
Cash flow statement											
Cash flow from operating activities	23.7	7.7	2.2	0.7	-68.9%	100.0%	6.3	7.9	9.6	137.4%	100.0%
Receipts											
Non-tax receipts	255.2	243.2	236.7	266.5	1.4%	87.4%	243.0	246.6	250.5	-2.0%	86.5%
Sales of goods and services other than capital assets	249.7	234.8	228.2	257.0	1.0%	84.6%	234.4	237.8	241.4	-2.1%	83.4%
Other tax receipts	5.6	8.4	8.5	9.5	19.4%	2.8%	8.6	8.8	9.1	-1.3%	3.1%
Transfers received	36.5	33.2	34.6	35.8	-0.6%	12.2%	37.0	38.5	39.7	3.5%	13.5%
Financial transactions in assets and liabilities	—	—	4.8	—	—	0.4%	—	—	—	—	—
Total receipts	291.7	276.4	276.2	302.2	1.2%	100.0%	280.0	285.1	290.1	-1.4%	100.0%
Payment											
Current payments	268.0	268.7	274.0	301.5	4.0%	100.0%	273.7	277.2	280.6	-2.4%	100.0%
Compensation of employees	39.6	49.5	55.7	60.8	15.4%	18.5%	67.8	72.3	77.1	8.2%	26.1%
Goods and services	228.5	219.2	218.3	240.7	1.8%	81.5%	206.0	204.9	203.5	-5.4%	73.9%
Total payments	268.0	268.7	274.0	301.5	4.0%	100.0%	273.7	277.2	280.6	-2.4%	100.0%
Net cash flow from investing activities	—	(42.2)	(8.0)	(0.7)	—	100.0%	(0.8)	(0.4)	(0.5)	-13.7%	100.0%
Acquisition of property, plant, equipment and intangible assets	—	(41.8)	(7.8)	(0.5)	—	98.6%	(0.8)	(0.4)	(0.5)	-3.5%	100.0%
Acquisition of software and other intangible assets	—	(0.4)	(0.2)	(0.2)	—	1.4%	—	—	—	-100.0%	—
Net increase/(decrease) in cash and cash equivalents	23.7	(34.5)	(5.8)	0.0	-91.4%	100.0%	5.5	7.5	9.1	746.9%	100.0%
Statement of financial position											
Carrying value of assets of which:	5.0	45.3	54.8	6.0	6.6%	20.6%	59.9	59.9	59.9	115.1%	43.6%
Acquisition of assets	—	(41.8)	(7.8)	(0.5)	—	100.0%	(0.8)	(0.4)	(0.5)	-3.5%	100.0%
Inventory	0.0	0.1	0.1	0.0	—	0.1%	0.3	0.3	0.3	83.3%	0.2%
Receivables and prepayments	18.4	19.4	23.6	17.7	-1.3%	14.7%	0.1	0.1	0.1	-80.7%	0.1%
Cash and cash equivalents	103.5	69.1	63.3	112.8	2.9%	64.7%	77.2	77.2	77.2	-11.9%	56.1%
Total assets	127.0	133.9	141.8	136.6	2.5%	100.0%	137.6	137.6	137.6	0.2%	100.0%
Accumulated surplus/(deficit)	83.7	82.4	85.1	93.9	3.9%	64.0%	93.9	93.9	93.9	—	68.3%
Trade and other payables	41.9	50.0	55.1	41.5	-0.3%	34.9%	42.1	42.1	42.1	0.5%	30.6%
Provisions	1.4	1.4	1.6	1.3	-2.5%	1.1%	1.6	1.6	1.6	7.5%	1.2%
Total equity and liabilities	127.0	133.9	141.8	136.6	2.5%	100.0%	137.6	137.6	137.6	0.2%	100.0%

Personnel information

Table 39.71 National Gambling Board personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026		Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29					2025/26 - 2028/29
National Gambling Board			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	42	42	37	56.0	1.5	42	63.1	1.5	46	67.8	1.5	46	72.3	1.6	46	77.1	1.7	3.1%	100.0%
1 – 6	6	6	4	5.2	1.3	6	5.8	1.0	10	6.9	0.7	10	7.3	0.7	10	7.8	0.8	18.6%	21.7%
7 – 10	20	20	18	20.6	1.1	20	23.3	1.2	20	24.3	1.2	20	25.9	1.3	20	27.6	1.4	–	43.5%
11 – 12	2	2	2	2.1	1.1	2	2.4	1.2	2	2.9	1.4	2	3.1	1.5	2	3.3	1.6	–	4.3%
13 – 16	8	8	8	12.7	1.6	8	14.3	1.8	8	14.7	1.8	8	15.7	2.0	8	16.8	2.1	–	17.4%
17 – 22	6	6	5	15.4	3.1	6	17.3	2.9	6	18.9	3.2	6	20.2	3.4	6	21.6	3.6	–	13.0%

1. Rand million.

National Lotteries Commission

Selected performance indicators

Table 39.72 National Lotteries Commission performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of eligible funded projects monitored per year to ensure that funds are used for the intended purpose	Grant funding	Increased employment and work opportunities	– ¹	– ¹	100% (1 091)	100%	100%	100%	100%
Number of education and awareness engagements facilitated nationally per year	Administration	Improved education outcomes and skills	80	132	183	120	150	200	250
Percentage of grants disbursed in line with the regulated 60-day timeframe per year	Administration	Reduced poverty and improved livelihoods	74.4% (1 815/ 2 441)	14% (156/ 1 117) ²	58% (777/ 1 338)	70%	90%	95%	100%
Number of jobs created or retained per year	Grant funding	Increased employment and work opportunities	– ¹	– ¹	3 082	6 500	7 000	7 500	10 000
Percentage of applications adjudicated within 150 days per year	Grant funding	Increased employment and work opportunities	81.1% (7 645/ 9 427)	4.8% ² (254/ 5 303)	50% (1/2)	80%	100%	100%	100%

1. No historical data available.

2. Fewer applications were processed than anticipated due to capacity issues in the adjudication unit.

Entity overview

The National Lotteries Commission, established in terms of the Lotteries Act (1997), is mandated to regulate lotteries and sports pools by preventing unfair practices and ensuring compliance with the act while ensuring that proceeds from the National Lottery Distribution Trust Fund are distributed equitably, transparently and efficiently to advance the socioeconomic wellbeing of vulnerable communities.

Over the medium term, the commission will prioritise a seamless transition from the temporary lottery licence operator to the permanent operator, which is expected to commence its services in June 2026. This transition is a critical institutional milestone and requires strengthened oversight, enhanced regulatory capacity and robust stakeholder coordination to ensure business continuity and the protection of public funds. The commission aims to achieve 100 per cent monitoring coverage of funded projects over the MTEF period, supported by the finalisation of a comprehensive compliance matrix in 2025/26. The commission further plans to modernise its regulatory systems to strengthen internal controls, improve grant management processes and enhance organisational capacity to fulfil its mandate. These initiatives are aimed at ensuring that the commission remains responsive, well governed and strategically positioned to maximise developmental impact and achieve full monitoring coverage of its funded projects by 2028/29. The modernisation drive is projected to cost R31.2 million over the next 3 years.

Expenditure is expected to increase at an average annual rate of 4.7 per cent, from R839 million in 2025/26 to

R963.1 million in 2028/29, driven by a projected increase in the sale of lottery tickets as the incoming operator assumes its duties. Revenue is expected to increase at an average annual rate of 2.2 per cent, from R901.2 million 2025/26 to R963.1 million in 2028/29, due to the anticipated increase in the sale of lottery tickets. The commission derives most of its income from the statutory share of lottery ticket sales transferred from the National Lottery Distribution Trust Fund.

Programmes/Objectives/Activities

Table 39.73 National Lotteries Commission expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
	2022/23	2023/24	2024/25		2022/23 - 2025/26	Average: Expenditure/ Total (%)	2026/27	2027/28	2028/29	2025/26 - 2028/29	Average: Expenditure/ Total (%)
R million											
Administration	443.7	512.2	554.5	668.4	14.6%	87.1%	755.5	788.4	823.8	7.2%	85.5%
Grant funding	23.0	31.3	36.3	67.6	43.3%	6.3%	64.7	67.5	70.5	1.4%	7.3%
Compliance and regulation	2.1	2.3	58.4	103.0	263.7%	6.6%	63.1	65.9	68.8	-12.6%	7.1%
Total	468.8	545.8	649.2	839.0	21.4%	100.0%	883.2	921.7	963.1	4.7%	100.0%

Statements of financial performance, cash flow and financial position

Table 39.74 National Lotteries Commission statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
	2022/23	2023/24	2024/25		2022/23 - 2025/26	Average: Expenditure/ Total (%)	2026/27	2027/28	2028/29	2025/26 - 2028/29	Average: Expenditure/ Total (%)
R million											
Revenue											
Non-tax revenue	4.3	4.9	8.6	2.1	-20.6%	0.8%	5.9	6.2	6.4	44.5%	0.7%
Sale of goods and services other than capital assets	2.8	—	2.8	0.5	-44.6%	0.2%	4.2	4.4	4.6	113.1%	0.5%
Other non-tax revenue	1.5	4.9	5.8	1.7	3.7%	0.5%	1.7	1.8	1.9	3.9%	0.2%
Transfers received	464.5	540.9	640.6	899.1	24.6%	99.2%	877.3	915.6	956.7	2.1%	99.3%
Total revenue	468.8	545.8	649.2	901.2	24.3%	100.0%	883.2	921.7	963.1	2.2%	100.0%
Expenses											
Current expenses	468.8	545.8	649.2	839.0	21.4%	100.0%	883.2	921.7	963.1	4.7%	100.0%
Compensation of employees	278.2	275.1	336.0	374.7	10.4%	50.5%	462.1	482.3	503.9	10.4%	52.3%
Goods and services	183.9	213.5	285.6	438.8	33.6%	44.8%	399.6	417.1	435.8	-0.2%	45.2%
Depreciation	6.7	57.2	27.6	25.6	56.4%	4.7%	21.5	22.4	23.4	-2.9%	2.4%
Total expenses	468.8	545.8	649.2	839.0	21.4%	100.0%	883.2	921.7	963.1	4.7%	100.0%
Surplus/(Deficit)	—	—	—	62.2	—	—	—	—	—	-100.0%	—
Cash flow statement											
Cash flow from operating activities	3.2	30.9	60.5	(15.3)	-268.4%	100.0%	21.5	22.4	23.4	-215.1%	100.0%
Receipts											
Non-tax receipts	0.6	1.2	1.1	0.4	-14.4%	0.1%	1.2	1.3	1.4	50.4%	0.1%
Other tax receipts	0.6	1.2	1.1	0.4	-14.4%	0.1%	1.2	1.3	1.4	50.4%	0.1%
Transfers received	465.0	501.0	653.2	797.2	19.7%	98.4%	877.3	915.6	956.7	6.3%	99.3%
Financial transactions in assets and liabilities	7.6	26.6	0.7	0.5	-60.7%	1.4%	4.7	4.9	5.1	122.3%	0.5%
Total receipts	473.3	528.8	655.1	798.1	19.0%	100.0%	883.2	921.7	963.1	6.5%	100.0%
Payment											
Current payments	470.0	497.9	594.5	813.5	20.1%	100.0%	861.8	899.4	939.7	4.9%	100.0%
Compensation of employees	279.5	294.2	336.0	374.7	10.3%	54.1%	462.1	482.3	503.9	10.4%	53.6%
Goods and services	190.5	203.7	258.5	438.8	32.1%	45.9%	399.6	417.1	435.8	-0.2%	46.4%
Total payments	470.0	497.9	594.5	813.5	20.1%	100.0%	861.8	899.4	939.7	4.9%	100.0%
Net cash flow from investing activities	(1.3)	(30.5)	(49.3)	(68.8)	275.4%	100.0%	(89.5)	(15.5)	(8.1)	-51.0%	100.0%
Acquisition of property, plant, equipment and intangible assets	(1.4)	(30.9)	(25.2)	(52.1)	237.8%	73.0%	(46.6)	(15.5)	(8.1)	-46.2%	62.1%
Acquisition of software and other intangible assets	—	—	(24.2)	(16.7)	—	27.3%	(42.9)	—	—	-100.0%	37.9%
Proceeds from the sale of property, plant, equipment and intangible assets	0.1	0.3	0.2	—	-100.0%	-0.4%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	1.9	0.3	11.3	(84.1)	-453.1%	100.0%	(68.0)	6.9	15.3	-156.7%	100.0%

Table 39.74 National Lotteries Commission statements of financial performance, cash flow and financial position (continued)

Statement of financial position					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	203.5	112.9	134.5	97.0	-21.9%	87.1%	245.8	238.9	223.6	32.1%	87.1%
of which:											
Acquisition of assets	(1.4)	(30.9)	(25.2)	(52.1)	237.8%	100.0%	(46.6)	(15.5)	(8.1)	-46.2%	100.0%
Receivables and prepayments	7.3	9.2	11.6	7.0	-1.4%	5.6%	12.1	12.6	13.1	23.4%	4.6%
Cash and cash equivalents	9.1	9.4	20.7	7.1	-7.6%	7.3%	21.5	22.5	23.4	48.6%	8.3%
Total assets	219.8	131.6	166.7	111.2	-20.3%	100.0%	279.4	274.0	260.2	32.8%	100.0%
Accumulated surplus/(deficit)	—	—	—	—	—	—	105.8	92.8	71.0	—	33.1%
Deferred income	6.1	3.3	0.5	—	-100.0%	1.6%	0.5	0.5	0.5	—	0.2%
Trade and other payables	186.2	119.9	137.3	80.8	-24.3%	83.3%	142.9	149.2	155.7	24.5%	55.0%
Provisions	27.5	8.3	29.0	30.4	3.4%	15.1%	30.2	31.5	32.9	2.7%	11.6%
Total equity and liabilities	219.8	131.6	166.7	111.2	-20.3%	100.0%	279.4	274.0	260.2	32.8%	100.0%

Personnel information

Table 39.75 National Lotteries Commission personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment													Average growth rate of personnel posts (%)	Average: salary level/ Total (%)		
Number of funded posts	Number of approved establishment posts	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29
National Lotteries Commission			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	373	373	373	336.0	0.9	373	374.7	1.0	373	462.1	1.2	373	482.3	1.3	373	503.9	1.4	–	100.0%
1 – 6	89	89	89	18.4	0.2	89	20.4	0.2	89	25.1	0.3	89	26.2	0.3	89	27.4	0.3	–	23.9%
7 – 10	195	195	195	138.3	0.7	195	168.1	0.9	195	207.4	1.1	195	216.4	1.1	195	226.1	1.2	–	52.3%
11 – 12	10	10	10	14.1	1.4	10	14.3	1.4	10	17.6	1.8	10	18.4	1.8	10	19.2	1.9	–	2.7%
13 – 16	71	71	71	144.5	2.0	71	148.2	2.1	71	182.7	2.6	71	190.7	2.7	71	199.3	2.8	–	19.0%
17 – 22	8	8	8	20.7	2.6	8	23.7	3.0	8	29.3	3.7	8	30.6	3.8	8	31.9	4.0	–	2.1%

1. Rand million.

National Metrology Institute of South Africa

Selected performance indicators

Table 39.76 National Metrology Institute of South Africa performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of new, improved national measurement standards, reference materials and methods developed per year	Keep, maintain and disseminate national measurements	Supportive and sustainable economic policy environment	23	15	4	2	2	2	2
Number of interlaboratory comparisons and proficiency testing schemes initiated, administered or participated in per year	Keep, maintain and disseminate national measurements		23	22	26	10	10	10	10
Percentage of metrological services covered by calibration and measurement capabilities per year	Keep, maintain and disseminate national measurements		91% (947/ 1 041)	91% (941/ 1 034)	90.5% (936/ 1 034)	80%	80%	80%	80%
Number of base units of the International System of Units realised per year	Keep, maintain and disseminate national measurements		6	6	6	6	6	6	6

Entity overview

The National Metrology Institute of South Africa is mandated by the Measurement Units and Measurement Standards Act (2006) to ensure that the country has a scientifically valid and internationally comparable and accepted measurement system, and that the International System of Units is correctly applied. Without this

measurement infrastructure, it is difficult to manufacture to international specifications and tolerances, and ensure the integrity of export and import commodities. This makes the institute's work vital for trade, health, safety and law enforcement.

Over the medium term, the institute will focus on maintaining its capacity to ensure accurate measurements for the country and region, and promote the integrity of measurements at various stages within the value chains of different commodities and manufactured products. To achieve this, over the next 3 years, the institute plans to realise and/or maintain 6 base units per year that are traceable to the International System of Units; and invest in the development of 18 new and improved national measurement standards, reference materials and reference methods in line with industrial requirements. It also plans to participate in 30 inter-laboratory comparisons and proficiency testing schemes. This work is expected to result in expenditure of R272.2 million over the medium term.

Expenditure is expected to increase at an average annual rate of 5.3 per cent, from R194.7 million in 2025/26 to R227.2 million in 2028/29, with spending on compensation of employees constituting an estimated 58.3 per cent (R381 million) of the institute's total budget over the period ahead. The institute expects to derive 80.9 per cent (R528.5 million) of its revenue over the medium term through transfers from the department and the remainder through services rendered and interest.

Programmes/Objectives/Activities

Table 39.77 National Metrology Institute of South Africa expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	103.4	92.8	101.3	105.7	0.7%	42.1%	108.6	111.9	118.8	3.9%	51.9%
Keep, maintain and disseminate national measurements	153.3	159.0	153.1	88.9	-16.6%	57.9%	99.4	106.1	108.4	6.8%	48.1%
Total	256.7	251.8	254.3	194.7	-8.8%	100.0%	207.9	218.0	227.2	5.3%	100.0%

Statements of financial performance, cash flow and financial position

Table 39.78 National Metrology Institute of South Africa statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Revenue											
Non-tax revenue	31.7	40.4	36.3	35.1	3.5%	16.4%	38.1	41.4	45.1	8.7%	19.1%
Sale of goods and services other than capital assets	24.7	28.4	27.0	27.1	3.3%	12.3%	29.9	32.8	36.1	10.0%	15.1%
Other non-tax revenue	7.0	11.9	9.3	8.0	4.5%	4.1%	8.2	8.6	9.0	3.8%	3.9%
Transfers received	195.7	152.7	177.3	203.7	1.3%	83.6%	169.8	176.6	182.1	-3.7%	80.9%
Total revenue	227.4	193.1	213.6	238.9	1.7%	100.0%	207.9	218.0	227.2	-1.7%	100.0%
Expenses											
Current expenses	256.7	251.8	254.3	194.7	-8.8%	100.0%	207.9	218.0	227.2	5.3%	100.0%
Compensation of employees	127.4	116.1	105.6	105.5	-6.1%	47.5%	121.7	127.1	132.2	7.8%	58.3%
Goods and services	79.1	78.8	84.5	89.2	4.1%	34.6%	86.2	90.9	95.0	2.1%	41.7%
Depreciation	50.3	56.9	64.2	—	-100.0%	17.9%	—	—	—	—	—
Total expenses	256.7	251.8	254.3	194.7	-8.8%	100.0%	207.9	218.0	227.2	5.3%	100.0%
Surplus/(Deficit)	(29.4)	(58.7)	(40.8)	44.2	-214.6%		—	—	—	-100.0%	

Table 39.78 National Metrology Institute of South Africa statements of financial performance, cash flow and financial position (continued)

Continued

Cash flow statement				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Cash flow from operating activities	13.5	3.0	39.7	34.2	36.2%	100.0%	–	–	–	-100.0%	–
Receipts											
Non-tax receipts	32.7	39.2	35.6	35.1	2.5%	16.5%	38.1	41.4	45.1	8.7%	19.1%
Sales of goods and services other than capital assets	26.1	27.2	27.3	27.1	1.4%	12.5%	29.9	32.8	36.1	10.0%	15.1%
Other tax receipts	6.6	11.9	8.3	8.0	6.5%	4.0%	8.2	8.6	9.0	3.8%	3.9%
Transfers received	195.7	152.7	177.3	193.7	-0.3%	83.3%	169.8	176.6	182.1	-2.0%	80.9%
Financial transactions in assets and liabilities	0.4	–	0.9	–	-100.0%	0.1%	–	–	–	–	–
Total receipts	228.7	191.9	213.8	228.9	–	100.0%	207.9	218.0	227.2	-0.2%	100.0%
Payment											
Current payments	215.2	188.9	174.1	194.7	-3.3%	100.0%	207.9	218.0	227.2	5.3%	100.0%
Compensation of employees	142.0	116.1	105.6	105.5	-9.4%	60.7%	121.7	127.1	132.2	7.8%	58.3%
Goods and services	73.2	72.8	68.6	89.2	6.8%	39.3%	86.2	90.9	95.0	2.1%	41.7%
Total payments	215.2	188.9	174.1	194.7	-3.3%	100.0%	207.9	218.0	227.2	5.3%	100.0%
Net cash flow from investing activities	(59.1)	(38.7)	(5.4)	(44.2)	-9.2%	100.0%	–	–	–	-100.0%	–
Acquisition of property, plant, equipment and intangible assets	(57.8)	(36.1)	(5.5)	(44.2)	-8.5%	97.3%	–	–	–	-100.0%	–
Acquisition of software and other intangible assets	(0.2)	(2.6)	–	–	-100.0%	1.9%	–	–	–	–	–
Proceeds from the sale of property, plant, equipment and intangible assets	–	0.0	0.0	–	–	–	–	–	–	–	–
Other flows from investing activities	(1.1)	–	–	–	-100.0%	0.8%	–	–	–	–	–
Net increase/(decrease) in cash and cash equivalents	(45.6)	(35.8)	34.3	(10.0)	-39.7%	100.0%	–	–	–	-100.0%	–
Statement of financial position											
Carrying value of assets of which:	539.6	520.7	458.9	427.1	-7.5%	81.0%	498.2	453.2	412.2	-1.2%	84.4%
Acquisition of assets	(57.8)	(36.1)	(5.5)	(44.2)	-8.5%	100.0%	–	–	–	-100.0%	–
Inventory	9.0	10.3	10.7	9.3	1.1%	1.6%	8.8	8.4	8.0	-5.0%	1.6%
Receivables and prepayments	42.4	32.2	28.8	23.7	-17.6%	5.3%	23.9	28.4	24.5	1.1%	4.8%
Cash and cash equivalents	89.1	53.3	87.6	61.3	-11.7%	12.1%	55.2	49.7	44.7	-10.0%	9.3%
Total assets	680.1	616.5	585.9	521.5	-8.5%	100.0%	586.1	539.6	489.4	-2.1%	100.0%
Accumulated surplus/(deficit)	662.2	603.5	562.8	509.7	-8.4%	97.3%	573.7	527.9	479.4	-2.0%	97.9%
Trade and other payables	17.8	13.0	23.2	11.7	-13.0%	2.7%	12.4	11.7	10.0	-5.3%	2.1%
Total equity and liabilities	680.1	616.5	585.9	521.5	-8.5%	100.0%	586.1	539.6	489.4	-2.1%	100.0%

Personnel information

Table 39.79 National Metrology Institute of South Africa personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment												Average growth rate of personnel posts (%)	Average: salary level/ Total (%)			
Number of funded posts	Number of approved establishment posts	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28					2028/29		
National Metrology Institute of South Africa			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	141	212	129	105.6	0.8	140	105.5	0.8	146	121.7	0.8	146	127.1	0.9	146	132.2	0.9	1.4%	100.0%
1 – 6	9	7	8	3.3	0.4	9	2.5	0.3	9	3.7	0.4	9	3.8	0.4	9	4.0	0.4	–	6.2%
7 – 10	83	130	72	44.8	0.6	83	45.5	0.5	88	53.3	0.6	88	55.7	0.6	88	57.9	0.7	2.0%	60.3%
11 – 12	31	52	29	28.8	1.0	31	30.8	1.0	31	32.8	1.1	31	34.3	1.1	31	35.6	1.1	–	21.2%
13 – 16	17	22	20	28.7	1.4	16	25.7	1.6	17	28.4	1.7	17	29.7	1.7	17	30.8	1.8	2.0%	11.6%
17 – 22	1	1	–	–	–	1	0.9	0.9	1	3.5	3.5	1	3.7	3.7	1	3.8	3.8	–	0.7%

1. Rand million.

National Regulator for Compulsory Specifications

Selected performance indicators

Table 39.80 National Regulator for Compulsory Specifications performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of illicit and noncompliant products sanctioned and removed from the market per year	Maximise compliance with all specifications and technical regulations	An ethical, capable and professional public service	— ¹	— ¹	— ¹	20%	25%	25%	25%
Percentage of imported food products complying with the regulator's regulations per year	Maximise compliance with all specifications and technical regulations		— ¹	— ¹	— ¹	100%	100%	100%	100%
Percentage of locally produced food products complying with the regulator's regulations per year	Maximise compliance with all specifications and technical regulations		— ¹	— ¹	— ¹	99%	100%	100%	100%
Rand value of noncompliant products sanctioned per year	Maximise compliance with all specifications and technical regulations		— ¹	— ¹	— ¹	R430m	R500m	R530m	R550m
Rand value of canned meat, fish and fishery products exported from South Africa per year	Maximise compliance with all specifications and technical regulations		— ¹	— ¹	— ¹	R9bn	R9.4bn	R9.6bn	R9.6bn
Percentage of product approval applications processed within set timeframes per year	Maximise compliance with all specifications and technical regulations		95% (14 739/ 15 505)	72% (15 198/ 21 106)	88% (19 667/ 22 290)	95%	98%	98%	98%
Number of compulsory specifications/technical regulations (new and amended) submitted to the department per year	Develop, maintain and administer compulsory specifications and technical regulations		12	12	13	13	8	10	12

1. No historical data available.

Entity overview

The National Regulator for Compulsory Specifications was established in terms of the National Regulator for Compulsory Specifications Act (2008), as amended, to administer compulsory specifications, otherwise known as technical regulations. Over the medium term, the regulator plans to continue dedicating resources to eradicate noncompliant and illicit products to ensure that products traded in the South African economy comply with relevant compulsory specifications or technical regulations.

Accordingly, over the next 3 years, the regulator plans to sanction and remove 25 per cent (R1.6 billion worth) of noncompliant and/or illicit products from the market. It also plans to expand and strengthen the scope of its legal metrology framework, in line with the Legal Metrology Act (2014), to protect consumers against inaccurate measurements. This will include ensuring that 98 per cent of product applications are processed and approved within set timeframes over the MTEF period.

Expenditure is expected to increase at an average annual rate of 4.7 per cent, from R520.1 million in 2025/26 to R596.3 million in 2028/29, with compensation of employees accounting for an estimated 85.4 per cent (R1.5 billion) of total spending over the period ahead. The regulator is set to derive 72.3 per cent (R1.2 billion) of its revenue over the medium term through levies charged to manufacturers and the remainder through transfers from the department. Revenue is expected to increase in line with spending.

Programmes/Objectives/Activities

Table 39.81 National Regulator for Compulsory Specifications expenditure trends and estimates by programme/objective/activity

					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	57.2	104.2	57.1	58.6	0.8%	13.1%	61.3	89.3	93.3	16.8%	14.2%
Maximise compliance with all specifications and technical regulations	353.1	334.9	331.4	336.1	-1.6%	64.0%	361.0	379.0	393.8	5.4%	65.8%
Develop, maintain and administer compulsory specifications and technical regulations	11.9	12.9	8.3	14.4	6.5%	2.2%	15.0	15.2	15.9	3.5%	2.7%
Inform and educate stakeholders on the regulator's mandate	12.7	15.7	6.7	12.1	-1.5%	2.2%	12.7	13.3	13.9	4.7%	2.3%
Ensure an optimally capacitated institution	93.7	99.8	96.9	98.9	1.8%	18.4%	103.5	75.9	79.4	-7.1%	15.0%
Total	528.5	567.5	500.5	520.1	-0.5%	100.0%	553.4	572.8	596.3	4.7%	100.0%

Statements of financial performance, cash flow and financial position

Table 39.82 National Regulator for Compulsory Specifications statements of financial performance, cash flow and financial position

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	301.1	318.8	368.6	370.8	7.2%	70.1%	399.9	413.1	431.7	5.2%	72.3%
Sale of goods and services other than capital assets	279.5	296.7	329.8	352.6	8.0%	64.9%	379.2	392.9	410.5	5.2%	68.7%
Other non-tax revenue	21.6	22.0	38.8	18.2	-5.5%	5.2%	20.6	20.3	21.2	5.1%	3.6%
Transfers received	147.6	138.6	145.7	149.2	0.4%	29.9%	153.5	159.6	164.6	3.3%	27.7%
Total revenue	448.7	457.4	514.3	520.1	5.0%	100.0%	553.4	572.8	596.3	4.7%	100.0%
Expenses											
Current expenses	528.5	567.5	500.5	520.1	-0.5%	100.0%	553.4	572.8	596.3	4.7%	100.0%
Compensation of employees	413.8	401.3	409.4	434.3	1.6%	78.4%	463.6	492.3	514.4	5.8%	85.4%
Goods and services	108.7	153.9	84.4	78.7	-10.2%	20.1%	82.4	78.5	79.8	0.5%	14.0%
Depreciation	5.7	12.1	6.5	6.8	5.9%	1.5%	7.1	2.0	2.1	-32.0%	0.7%
Interest, dividends and rent on land	0.3	0.3	0.3	0.3	2.1%	0.1%	0.3	—	—	-100.0%	—
Total expenses	528.5	567.5	500.5	520.1	-0.5%	100.0%	553.4	572.8	596.3	4.7%	100.0%
Surplus/(Deficit)	(79.9)	(110.2)	13.8	—	-100.0%		—	—	—	—	
Cash flow statement											
Cash flow from operating activities	(48.8)	(48.3)	24.5	(20.1)	-25.6%	100.0%	(3.5)	14.8	17.9	-196.3%	100.0%
Receipts											
Non-tax receipts	301.2	334.2	348.2	396.1	9.6%	70.4%	431.1	472.7	493.9	7.6%	74.3%
Sales of goods and services other than capital assets	290.1	327.9	333.7	390.0	10.4%	68.4%	425.0	466.3	487.2	7.7%	73.3%
Other tax receipts	11.2	6.3	14.5	6.1	-18.2%	1.9%	6.1	6.4	6.7	3.1%	1.0%
Transfers received	147.6	138.6	145.7	149.2	0.4%	29.6%	153.5	159.6	169.3	4.3%	25.7%
Total receipts	448.8	472.8	494.0	545.3	6.7%	100.0%	584.6	632.3	663.2	6.7%	100.0%
Payment											
Current payments	497.6	521.1	469.5	565.4	4.3%	100.0%	588.1	617.5	645.3	4.5%	100.0%
Compensation of employees	398.8	423.9	388.9	454.5	4.5%	81.1%	477.2	501.1	523.6	4.8%	81.1%
Goods and services	98.8	97.1	80.6	110.9	3.9%	18.9%	110.9	116.5	121.7	3.1%	18.9%
Total payments	497.6	521.1	469.5	565.4	4.3%	100.0%	588.1	617.5	645.3	4.5%	100.0%
Net cash flow from investing activities	(2.1)	(9.4)	(0.2)	(12.6)	81.8%	100.0%	(12.0)	(12.6)	(13.2)	1.6%	100.0%
Acquisition of property, plant, equipment and intangible assets	(0.3)	(8.4)	—	(7.4)	190.0%	66.0%	(7.5)	(7.9)	(8.3)	3.9%	62.6%
Acquisition of software and other intangible assets	(1.8)	(1.0)	(0.2)	(5.2)	42.8%	34.0%	(4.5)	(4.7)	(4.9)	-1.9%	37.4%
Net cash flow from financing activities	(54.5)	—	—	—	-100.0%	100.0%	—	—	—	—	—
Repayment of finance leases	(54.5)	—	—	—	-100.0%	100.0%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	(105.4)	(57.7)	24.2	(32.7)	-32.3%	100.0%	(15.5)	2.1	4.7	-152.5%	100.0%

Table 39.82 National Regulator for Compulsory Specifications statements of financial performance, cash flow and financial position (continued)

Statement of financial position					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	30.8	33.2	28.5	29.7	-1.2%	19.0%	30.1	31.6	33.0	3.6%	21.9%
of which:											
Acquisition of assets	(0.3)	(8.4)	–	(7.4)	190.0%	100.0%	(7.5)	(7.9)	(8.3)	3.9%	100.0%
Investments	0.6	0.6	0.6	0.6	1.8%	0.4%	0.6	0.7	0.7	5.4%	0.5%
Receivables and prepayments	112.7	47.0	54.4	75.0	-12.7%	44.9%	71.1	74.6	78.0	1.3%	51.7%
Cash and cash equivalents	94.4	36.7	60.9	38.4	-25.9%	35.8%	35.7	37.5	39.2	0.7%	26.0%
Total assets	238.4	117.5	144.3	143.6	-15.5%	100.0%	137.6	144.4	150.9	1.7%	100.0%
Accumulated surplus/(deficit)	130.3	17.9	31.7	39.5	-32.8%	34.1%	32.5	34.1	35.7	-3.3%	23.6%
Trade and other payables	54.3	69.5	65.4	48.5	-3.7%	36.9%	47.6	50.0	52.3	2.5%	34.6%
Provisions	53.8	30.0	47.2	55.7	1.1%	29.0%	57.4	60.3	63.0	4.2%	41.7%
Total equity and liabilities	238.4	117.5	144.3	143.6	-15.5%	100.0%	137.6	144.4	150.9	1.7%	100.0%

Personnel information

Table 39.83 National Regulator for Compulsory Specifications personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of approved funded posts	Number of posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29		
National Regulator for Compulsory Specifications			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	343	343	343	409.4	1.2	343	434.3	1.3	343	463.6	1.4	343	492.3	1.4	343	514.4	1.5	–	100.0%
1 – 6	13	13	13	8.2	0.6	13	8.6	0.7	13	8.9	0.7	13	9.3	0.7	13	9.8	0.8	–	3.8%
7 – 10	42	42	42	31.7	0.8	42	33.1	0.8	42	35.6	0.8	42	37.4	0.9	42	39.1	0.9	–	12.2%
11 – 12	106	106	106	78.3	0.7	106	88.2	0.8	106	92.3	0.9	106	96.9	0.9	106	101.3	1.0	–	30.9%
13 – 16	182	182	182	291.2	1.6	182	304.4	1.7	182	326.8	1.8	182	348.6	1.9	182	364.3	2.0	–	53.1%

1. Rand million.

South African Bureau of Standards

Selected performance indicators

Table 39.84 South African Bureau of Standards performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of standards published per year	Development of South African national standards	Increased trade and investment	50	404	450	370	380	400	440
Percentage of standards published per year aligned with the reimagined industrial strategy's priority sectors	Development of South African national standards		78.8% (52/66)	84% (42/50)	82.6% (19/23)	80%	80%	80%	90%
Number of new service agreements signed with public-sector clients and organs of state per year	Conformity assessment	An ethical, capable and professional public service	– ¹	– ¹	– ¹	10	15	20	30

Table 39.84 South African Bureau of Standards performance indicators by programme/objective/activity and related outcome (continued)

Indicator	Programme/Objective/ Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of customers retained in subscriptions, certification and consignment inspections per year	Conformity assessment	Increased trade and investment	— ¹	— ¹	— ¹	— ¹	90%	90%	90%
Number of new test methods developed and approved per year	Development of South African national standards		24	26	— ²	15	4	6	8
Percentage of accreditations for laboratory and certification products and services maintained per year	Development of South African national standards		— ¹	— ¹	79% (284/360)	100%	100%	100%	100%
Number of new certification schemes developed and launched per year	Conformity assessment		2	— ²	1	2	2	4	7
Revenue generated from products and services rendered per year	Conformity assessment		R459m	R459m	R462m	R525m	R597m	R683m	R814m

1. No historical data available.

2. Indicator discontinued and reintroduced the following year.

Entity overview

The South African Bureau of Standards was established as a statutory body in terms of the Standards Act (2008) and is part of South Africa's standardisation, quality assurance, and accreditation and metrology technical infrastructure institutions. The bureau is mandated to develop, promote and maintain South African national standards; render conformity assessment services; and promote the quality of commodities, products and services to protect the integrity of the South African market, protect consumers, create a competitive advantage, and facilitate access for South Africans to local and international markets.

Over the medium term, the bureau will continue to implement the digital transformation and infrastructure plan, revitalise testing operations and implement local content verification projects submitted to it by government entities. This will enable the bureau to improve its standard development processes by enhancing digital collaborative tools to effectively engage with stakeholders that participate in its technical committees, enabling faster turnaround times and resulting in the retention of a projected 90 per cent of its customer base. The bureau anticipates spending R2.3 billion over the period ahead to implement the plan and revitalise testing operations.

Expenditure is expected to increase at an average annual rate of 10.7 per cent, from R939 million in 2025/26 to R1.3 billion in 2028/29, driven by a projected increase in spending on goods and services to implement the digital transformation and infrastructure plan. Spending on compensation of employees accounts for an estimated 52.5 per cent (R1.8 billion) of the bureau's projected spending over the medium term.

The bureau expects to generate 68.9 per cent (R2.1 billion) of its revenue over the period ahead through fees for certification, testing, the sale of publications, and consulting and training services, and the remainder through transfers from the department. Revenue is expected to increase at an average annual rate of 11.6 per cent, from R942.2 million in 2025/26 to R1.3 billion in 2028/29, mainly attributable to efficiencies realised through the implementation of the digital transformation and infrastructure plan, particularly in laboratory information management, certification information management and enterprise resource planning.

Programmes/Objectives/Activities

Table 39.85 South African Bureau of Standards expenditure trends and estimates by programme/objective/activity

Table 55:55 South African Bureau of Standards expenditure trends and estimates by programme/objective/activity											
Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Conformity assessment	577.3	590.3	689.1	723.1	7.8%	77.2%	790.6	882.2	996.3	11.3%	77.8%
Development of South African national standards	166.8	174.9	205.8	216.0	9.0%	22.8%	233.6	250.7	277.6	8.7%	22.2%
Total	744.1	765.2	894.9	939.0	8.1%	100.0%	1 024.2	1 132.9	1 274.0	10.7%	100.0%

Statements of financial performance, cash flow and financial position

Table 39.86 South African Bureau of Standards statements of financial performance, cash flow and financial position

Statement of financial performance						Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate	Average growth rate (%)		Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	542.6	567.6	616.6	635.0	5.4%	67.3%	687.9	799.9	937.5	13.9%	69.6%
Sale of goods and services other than capital assets	459.5	459.6	534.1	525.4	4.6%	56.4%	597.0	705.0	838.4	16.9%	61.4%
Other non-tax revenue	83.1	108.0	82.5	109.6	9.6%	10.9%	90.9	94.9	99.1	-3.3%	8.2%
Transfers received	290.1	266.9	281.5	307.3	1.9%	32.7%	336.4	352.0	372.5	6.6%	30.4%
Total revenue	832.7	834.5	898.1	942.2	4.2%	100.0%	1 024.3	1 151.8	1 309.9	11.6%	100.0%
Expenses											
Current expenses	725.7	759.3	894.9	939.0	9.0%	99.3%	1 024.2	1 132.9	1 274.0	10.7%	100.0%
Compensation of employees	394.4	407.7	508.9	532.9	10.6%	55.2%	575.2	600.3	627.3	5.6%	52.5%
Goods and services	278.8	306.9	331.6	362.2	9.1%	38.3%	386.5	434.3	516.9	12.6%	39.0%
Depreciation	52.5	44.7	54.5	43.9	-5.8%	5.9%	52.2	54.5	56.9	9.0%	4.8%
Interest, dividends and rent on land	—	—	—	—	—	—	10.3	43.9	72.9	—	3.7%
Transfers and subsidies	18.4	5.9	—	—	-100.0%	0.7%	—	—	—	—	—
Total expenses	744.1	765.2	894.9	939.0	8.1%	100.0%	1 024.2	1 132.9	1 274.0	10.7%	100.0%
Surplus/(Deficit)	88.6	69.4	3.2	3.2	-66.9%		—	18.9	36.0	124.1%	
Cash flow statement											
Cash flow from operating activities	95.4	89.9	67.0	22.6	-38.2%	100.0%	83.9	(18.2)	33.1	13.6%	100.0%
Receipts											
Non-tax receipts	504.7	530.9	558.9	619.2	7.1%	65.6%	774.9	770.2	890.4	12.9%	73.1%
Sales of goods and services other than capital assets	470.8	470.0	523.4	552.4	5.5%	59.7%	733.4	726.9	845.1	15.2%	69.2%
Other tax receipts	34.0	60.8	35.5	66.8	25.3%	5.8%	41.5	43.3	45.2	-12.2%	3.9%
Transfers received	273.1	279.1	327.6	282.7	1.2%	34.4%	286.9	299.9	310.5	3.2%	26.9%
Total receipts	777.8	809.9	886.5	902.0	5.1%	100.0%	1 061.8	1 070.1	1 200.8	10.0%	100.0%
Payment											
Current payments	654.9	696.3	819.5	879.4	10.3%	98.4%	977.9	1 088.3	1 167.8	9.9%	100.0%
Compensation of employees	405.0	418.7	508.9	532.9	9.6%	60.2%	575.2	600.3	627.3	5.6%	55.7%
Goods and services	248.6	275.7	309.3	345.3	11.6%	38.0%	401.3	486.6	539.0	16.0%	44.1%
Interest and rent on land	1.4	1.9	1.2	1.2	-3.4%	0.2%	1.3	1.4	1.5	6.0%	0.1%
Transfers and subsidies	27.5	23.7	—	—	-100.0%	1.6%	—	—	—	—	—
Total payments	682.4	720.0	819.5	879.4	8.8%	100.0%	977.9	1 088.3	1 167.8	9.9%	100.0%
Net cash flow from investing activities	(14.7)	17.4	(115.7)	(106.3)	93.2%	100.0%	(296.7)	(17.4)	0.0	-101.6%	100.0%
Acquisition of property, plant, equipment and intangible assets	(35.9)	(20.7)	(154.8)	(145.5)	59.5%	162.7%	(335.8)	(56.5)	(39.1)	-35.4%	137.4%
Acquisition of software and other intangible assets	(0.6)	(1.0)	—	—	-100.0%	0.7%	—	—	—	—	—
Other flows from investing activities	21.7	39.1	39.1	39.1	21.6%	-63.4%	39.1	39.1	39.1	—	-37.4%
Net cash flow from financing activities	(6.1)	(10.4)	(12.2)	(18.0)	43.5%	100.0%	(30.6)	(30.6)	(30.6)	19.3%	100.0%
Repayment of finance leases	(6.1)	(10.4)	(12.2)	(18.0)	43.5%	100.0%	(30.6)	(30.6)	(30.6)	19.3%	100.0%
Net increase/(decrease) in cash and cash equivalents	74.6	96.9	(60.8)	(101.8)	-210.9%	100.0%	(243.4)	(66.2)	2.5	-129.1%	100.0%
Statement of financial position											
Carrying value of assets	745.5	739.4	918.7	1 014.1	10.8%	51.3%	1 251.6	1 295.7	1 320.3	9.2%	73.3%
of which:											
Acquisition of assets	(35.9)	(20.7)	(154.8)	(145.5)	59.5%	100.0%	(335.8)	(56.5)	(39.1)	-35.4%	100.0%
Investments	145.9	185.1	171.0	192.4	9.7%	10.4%	189.0	208.9	231.5	6.4%	11.9%
Inventory	4.3	2.9	4.4	2.9	-12.8%	0.2%	4.4	4.4	4.4	15.1%	0.2%
Receivables and prepayments	171.5	155.2	192.7	49.7	-33.8%	8.5%	71.7	68.4	81.1	17.8%	4.2%
Cash and cash equivalents	480.8	577.7	340.6	365.3	-8.7%	26.5%	171.7	105.6	138.1	-27.7%	7.9%
Taxation	53.8	73.4	33.6	42.3	-7.7%	3.0%	42.3	42.3	42.3	—	2.4%
Total assets	1 601.8	1 733.7	1 661.1	1 666.6	1.3%	100.0%	1 730.7	1 725.2	1 817.6	2.9%	100.0%
Accumulated surplus/(deficit)	834.8	904.2	881.4	947.4	4.3%	53.5%	897.2	916.1	982.1	1.2%	53.0%
Capital and reserves	90.2	91.7	90.2	91.7	0.5%	5.5%	91.7	91.7	91.7	—	5.2%
Finance lease	—	—	—	11.3	—	0.2%	15.1	20.4	26.4	32.5%	1.2%
Deferred income	403.8	424.8	443.9	463.4	4.7%	26.1%	494.7	515.8	536.2	5.0%	29.3%
Trade and other payables	181.5	197.5	146.7	66.8	-28.3%	8.9%	165.2	115.6	115.6	20.1%	7.5%
Provisions	82.3	65.7	79.9	69.4	-5.6%	4.5%	44.0	38.6	33.6	-21.5%	2.2%
Derivatives financial instruments	9.1	49.8	18.9	16.7	22.5%	1.4%	22.7	27.0	32.1	24.4%	1.6%
Total equity and liabilities	1 601.8	1 733.7	1 661.1	1 666.6	1.3%	100.0%	1 730.7	1 725.2	1 817.6	2.9%	100.0%

Personnel information

Table 39.87 South African Bureau of Standards personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved posts on establishment	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
South African Bureau of Standards			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	733	733	733	508.9	0.7	733	532.9	0.7	733	575.2	0.8	733	600.3	0.8	733	627.3	0.9	–	100.0%
1 – 6	205	205	205	42.3	0.2	205	44.3	0.2	205	47.8	0.2	205	49.9	0.2	205	52.1	0.3	–	28.0%
7 – 10	278	278	278	157.2	0.6	278	164.6	0.6	278	177.7	0.6	278	185.4	0.7	278	193.7	0.7	–	37.9%
11 – 12	217	217	217	246.0	1.1	217	257.6	1.2	217	278.1	1.3	217	290.2	1.3	217	303.2	1.4	–	29.6%
13 – 16	23	23	23	35.5	1.5	23	37.2	1.6	23	40.1	1.7	23	41.9	1.8	23	43.7	1.9	–	3.1%
17 – 22	10	10	10	28.0	2.8	10	29.3	2.9	10	31.6	3.2	10	33.0	3.3	10	34.5	3.4	–	1.4%

1. Rand million.

South African National Accreditation System

Selected performance indicators

Table 39.88 South African National Accreditation System performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of accredited organisations per year	Accreditation provision	An enabling environment for investment and improved competitiveness through structural reforms	2 059	2 152	2 187	2 232	2 277	2 322	2 367
Average turnaround time to process accreditation and issue an approval certificate per year	Accreditation provision		16 days	16 days	16 days	13 days	13 days	13 days	13 days

Entity overview

The South African National Accreditation System was established in terms of the Accreditation for Conformity Assessment, Calibration and Good Laboratory Practice Act (2006). It is mandated to accredit or monitor for good laboratory practice and compliance; promote accreditation as a means of facilitating international trade to enhance South Africa's economic performance and transformation; and promote the competence and equivalence of accredited bodies, and good laboratory practice facilities compliant with the act. The entity provides accreditation services that directly affect conformity assessment bodies, industry sectors and the economy by facilitating the acceptance of test, inspection and certification results nationally, regionally and internationally. This work significantly reduces the risk of South Africa's goods and services being rejected in various markets and platforms.

The entity will prioritise expanding the recognition and acceptance of its conformity assessment outcomes over the medium term by accrediting a targeted 6 966 conformity assessment bodies. For this purpose, R270.8 million over the medium term is allocated in the accreditation programme, which accounts for 53 per cent of the entity's total projected expenditure over the period ahead.

Total expenditure is projected to decrease at an average annual rate of 7.8 per cent, from R226.5 million in 2025/26 to R177.5 million in 2028/29. This is partly attributable to a projected decrease in spending on sustainability-related capital projects, which are funded from accumulated reserves. Compensation of employees remains a significant cost driver, constituting an estimated 53.5 per cent (R272.7 million) of total expenditure over the medium term.

The entity expects to generate 82.7 per cent (R421.7 million) of its revenue over the MTEF period through fees charged to accredited facilities, new applications, commercial training activities and interest income, and the balance through transfers from the department. Revenue is projected to increase at an average annual rate of 4.1 per cent, from R157.2 million in 2025/26 to R177.5 million in 2028/29.

Programmes/Objectives/Activities

Table 39.89 South African National Accreditation System expenditure trends and estimates by programme/objective/activity

	Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26				2026/27	2027/28	2028/29		
R million						2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Administration	40.8	43.0	48.3	55.4		10.8%	29.7%	56.3	59.7	62.4	4.0%	35.0%
Accreditation provision	66.3	69.7	77.4	83.0		7.8%	46.9%	86.4	90.2	94.2	4.3%	53.1%
Strategy and development	2.3	2.6	3.1	4.4		24.3%	2.0%	4.6	4.8	5.0	4.3%	2.8%
Corporate services	14.8	17.2	20.0	83.7		78.3%	21.5%	15.0	15.7	16.0	-42.4%	9.1%
Total	124.1	132.5	148.9	226.5		22.2%	100.0%	162.2	170.3	177.5	-7.8%	100.0%

Statements of financial performance, cash flow and financial position

Table 39.90 South African National Accreditation System statements of financial performance, cash flow and financial position

Statement of financial performance												
	Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26				2026/27	2027/28	2028/29		
R million						2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Revenue												
Non-tax revenue	100.3	120.2	131.7	127.3		8.3%	79.1%	132.5	140.8	148.4	5.3%	82.7%
Sale of goods and services other than capital assets	89.0	104.2	112.2	113.2		8.4%	69.1%	118.0	125.5	132.5	5.4%	73.7%
Other non-tax revenue	11.3	16.0	19.5	14.1		7.6%	10.1%	14.6	15.3	15.9	4.2%	9.0%
Transfers received	33.8	30.7	32.1	29.9		-4.1%	20.9%	29.7	29.5	29.1	-0.9%	17.3%
Total revenue	134.1	151.0	163.8	157.2		5.4%	100.0%	162.2	170.3	177.5	4.1%	100.0%
Expenses												
Current expenses	123.3	131.7	148.9	226.5		22.5%	99.7%	162.2	170.3	177.5	-7.8%	100.0%
Compensation of employees	66.3	66.2	72.1	83.5		8.0%	45.6%	87.0	90.8	94.9	4.3%	53.5%
Goods and services	52.0	60.6	71.6	138.0		38.4%	51.0%	71.6	74.8	77.7	-17.4%	43.9%
Depreciation	4.9	4.9	5.2	4.9		-0.5%	3.1%	3.7	4.7	4.9	0.2%	2.6%
Transfers and subsidies	0.8	0.8	-	-		-100.0%	0.3%	-	-	-	-	-
Total expenses	124.1	132.5	148.9	226.5		22.2%	100.0%	162.2	170.3	177.5	-7.8%	100.0%
Surplus/(Deficit)	10.0	18.4	14.9	(69.3)		-290.7%		-	-	-	-100.0%	
Cash flow statement												
Cash flow from operating activities	(2.9)	18.2	29.0	17.9		-282.7%	100.0%	17.1	16.1	15.0	-5.7%	100.0%
Receipts												
Non-tax receipts	97.5	119.2	136.9	141.1		13.1%	79.6%	147.0	153.4	160.3	4.3%	83.8%
Sales of goods and services other than capital assets	93.4	111.5	128.0	131.8		12.2%	74.7%	137.2	143.2	149.7	4.3%	78.3%
Other tax receipts	4.1	7.7	8.9	9.4		31.9%	4.8%	9.7	10.2	10.6	4.3%	5.6%
Transfers received	33.8	30.7	32.1	29.9		-4.1%	20.4%	29.7	29.5	29.1	-0.9%	16.1%
Financial transactions in assets and liabilities	-	0.3	-	0.1		-	0.1%	0.1	0.1	0.2	5.3%	0.1%
Total receipts	131.3	150.2	169.0	171.1		9.2%	100.0%	176.8	183.1	189.5	3.5%	100.0%
Payment												
Current payments	133.5	131.2	140.0	152.3		4.5%	99.5%	158.7	165.9	173.4	4.4%	99.4%
Compensation of employees	65.3	66.3	70.1	83.5		8.5%	51.0%	87.0	90.8	94.9	4.3%	54.4%
Goods and services	68.1	64.9	70.0	68.8		0.3%	48.6%	71.7	75.2	78.5	4.5%	45.0%
Transfers and subsidies	0.8	0.8	-	0.9		5.1%	0.5%	1.0	1.0	1.1	5.2%	0.6%
Total payments	134.3	132.1	140.0	153.2		4.5%	100.0%	159.7	167.0	174.5	4.4%	100.0%
Net cash flow from investing activities	(0.6)	(0.7)	(8.2)	(2.0)		46.0%	100.0%	(2.0)	(2.0)	(2.0)	-	100.0%
Acquisition of property, plant, equipment and intangible assets	(0.6)	(0.7)	(7.7)	(1.0)		19.3%	86.4%	(1.0)	(1.0)	(1.0)	-	50.0%
Acquisition of software and other intangible assets	(0.1)	-	(0.5)	(1.0)		166.2%	13.6%	(1.0)	(1.0)	(1.0)	-	50.0%
Net increase/(decrease) in cash and cash equivalents	(3.6)	17.5	20.8	15.9		-264.5%	100.0%	15.1	14.1	13.0	-6.4%	100.0%

Table 39.90 South African National Accreditation System statements of financial performance, cash flow and financial position (continued)

Continued

Statement of financial position				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	59.4	55.2	58.2	58.7	-0.4%	37.1%	58.7	62.0	64.7	3.3%	32.9%
of which:											
Acquisition of assets	(0.6)	(0.7)	(7.7)	(1.0)	19.3%	100.0%	(1.0)	(1.0)	(1.0)	—	100.0%
Receivables and prepayments	9.7	14.9	9.7	10.1	1.6%	7.1%	10.6	11.0	11.5	4.4%	5.9%
Cash and cash equivalents	62.4	79.8	100.7	105.4	19.1%	55.8%	110.0	114.8	119.9	4.4%	61.2%
Total assets	131.4	150.0	168.5	174.2	9.9%	100.0%	179.3	187.9	196.1	4.0%	100.0%
Accumulated surplus/(deficit)	111.2	127.5	142.5	149.1	10.3%	85.0%	155.7	162.4	169.7	4.4%	86.6%
Deferred income	6.7	10.7	10.7	11.2	18.7%	6.3%	11.6	12.2	12.7	4.4%	6.5%
Trade and other payables	6.2	4.9	6.3	6.6	2.0%	3.9%	6.9	7.2	7.5	4.3%	3.8%
Provisions	7.3	6.8	9.1	7.3	0.2%	4.9%	5.1	6.1	6.2	-5.5%	3.1%
Total equity and liabilities	131.4	150.0	168.5	174.2	9.9%	100.0%	179.3	187.9	196.1	4.0%	100.0%

Personnel information

Table 39.91 South African National Accreditation System personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment												Average growth rate of personnel posts (%)	Average: salary level/ Total (%)			
Number of funded posts	Number of approved posts on establishment	Number of posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28					2028/29		
South African National Accreditation System			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	79	79	77	72.1	0.9	79	83.5	1.1	79	87.0	1.1	79	90.8	1.1	79	94.9	1.2	–	100.0%
1 – 6	1	1	1	0.3	0.3	1	0.3	0.3	1	0.3	0.3	1	0.3	0.3	1	0.3	0.3	–	1.3%
7 – 10	43	43	43	24.4	0.6	43	27.1	0.6	43	28.1	0.7	43	29.3	0.7	43	30.6	0.7	–	54.4%
11 – 12	13	13	13	13.4	1.0	13	14.8	1.1	13	15.3	1.2	13	15.9	1.2	13	16.6	1.3	–	16.5%
13 – 16	21	21	19	31.6	1.7	21	37.7	1.8	21	39.3	1.9	21	40.9	1.9	21	42.8	2.0	–	26.6%
17 – 22	1	1	1	2.4	2.4	1	3.6	3.6	1	3.9	3.9	1	4.4	4.4	1	4.6	4.6	–	1.3%

1. Rand million.

Takeover Regulation Panel

Selected performance indicators

Table 39.92 Takeover Regulation Panel performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25		2025/26	2026/27	2027/28
Percentage of transactions reviewed and approved per year	Administration	Improved governance and performance of public entities	100% (39)	100% (34)	100% (10)	100%	100%	100%	100%
Percentage of rulings and exemptions issued per year	Administration	Supportive and sustainable economic policy environment	100% (218)	100% (278)	99% (159/161)	100%	100%	100%	100%
Percentage of requests for advisory opinions processed per year	Administration	Digital transformation across the state	100% (4)	100% (7)	100% (4)	100%	100%	100%	100%

Entity overview

The Takeover Regulation Panel was established in terms of section 196 of the Companies Act (2008) as an organ of state in the public administration, but also as an institution outside of the public service. Its mandate is to regulate takeovers (defined as “affected transactions” in section 117 of the act), with a primary focus on enforcement, protecting the interests of all shareholders, and maintaining market integrity and confidence by requiring transparency and timely disclosure.

The entity will continue to support a competitive and efficient equity capital market in South Africa over the medium term by enhancing the speed and certainty of regulatory processes. To this end, it will ensure the

efficiency and transparency of its rulings by reviewing and adjudicating all eligible transactions and disputes in a clear, consistent and timely manner, while engaging with international peers for benchmarking to ensure adherence to global best practices. A total of R107.4 million over the medium term is set aside to carry out these activities.

Expenditure is expected to increase at an average annual rate of 4.2 per cent, from R31.4 million in 2025/26 to R35.5 million in 2028/29. Spending on compensation of employees is expected to account for 58.5 per cent (R62.7 million) of the entity's total budget over the period ahead. The entity generates revenue mainly through levies collected from listed companies on the Johannesburg Stock Exchange, fees charged for the regulation of affected transactions and income from strategic investments. Revenue is expected to increase at an average annual rate of 2 per cent, from R34.5 million in 2025/26 to R36.6 million in 2028/29.

Programmes/Objectives/Activities

Table 39.93 Takeover Regulation Panel expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million					2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Administration	34.3	32.4	24.9	31.4	-2.9%	100.0%	35.8	36.1	35.5	4.2%	100.0%
Total	34.3	32.4	24.9	31.4	-2.9%	100.0%	35.8	36.1	35.5	4.2%	100.0%

Statements of financial performance, cash flow and financial position

Table 39.94 Takeover Regulation Panel statements of financial performance, cash flow and financial position

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	33.7	36.2	32.2	34.5	0.8%	100.0%	38.4	40.1	36.6	2.0%	100.0%
Other non-tax revenue	33.7	36.2	32.2	34.5	0.8%	100.0%	38.4	40.1	36.6	2.0%	100.0%
Total revenue	33.7	36.2	32.2	34.5	0.8%	100.0%	38.4	40.1	36.6	2.0%	100.0%
Expenses											
Current expenses	34.3	32.4	24.9	31.4	-2.9%	100.0%	35.8	36.1	35.5	4.2%	100.0%
Compensation of employees	21.3	22.1	15.8	17.8	-5.8%	62.7%	21.4	21.3	20.0	4.0%	58.5%
Goods and services	12.9	10.2	9.0	13.5	1.3%	37.0%	14.2	14.7	15.3	4.4%	41.2%
Depreciation	0.1	0.1	0.1	0.1	5.4%	0.3%	0.1	0.1	0.1	-4.8%	0.3%
Total expenses	34.3	32.4	24.9	31.4	-2.9%	100.0%	35.8	36.1	35.5	4.2%	100.0%
Surplus/(Deficit)	(0.6)	3.8	7.4	3.2	-274.7%		2.6	4.0	1.2	-27.9%	
Cash flow statement											
Cash flow from operating activities	7.3	1.8	7.1	3.3	-23.7%	100.0%	2.8	4.1	1.3	-26.8%	100.0%
Receipts											
Non-tax receipts	7.3	1.8	7.1	34.5	67.5%	100.0%	38.4	40.1	36.6	2.0%	100.0%
Sales of goods and services other than capital assets	1.5	(7.3)	(2.1)	25.4	156.2%	34.5%	28.9	30.3	27.0	2.0%	74.9%
Other sales	1.5	(7.3)	(2.1)	25.4	156.2%	34.5%	28.9	30.3	27.0	2.0%	74.9%
Other tax receipts	5.8	9.1	9.2	9.1	15.9%	65.5%	9.5	9.7	9.6	1.9%	25.1%
Total receipts	7.3	1.8	7.1	34.5	67.5%	100.0%	38.4	40.1	36.6	2.0%	100.0%
Payment											
Current payments	–	–	–	31.3	–	100.0%	35.6	36.0	35.3	4.2%	100.0%
Compensation of employees	–	–	–	17.8	–	57.0%	21.4	21.3	20.0	4.0%	58.7%
Goods and services	–	–	–	13.5	–	43.0%	14.2	14.7	15.3	4.4%	41.3%
Total payments	–	–	–	31.3	–	100.0%	35.6	36.0	35.3	4.2%	100.0%
Net cash flow from investing activities	(0.3)	(0.1)	–	–	-100.0%	100.0%	–	–	–	–	–
Acquisition of property, plant, equipment and intangible assets	(0.3)	(0.1)	–	–	-100.0%	100.0%	–	–	–	–	–
Net increase/(decrease) in cash and cash equivalents	7.1	1.7	7.1	3.3	-22.7%	100.0%	2.8	4.1	1.3	-26.8%	100.0%

Table 39.94 Takeover Regulation Panel statements of financial performance, cash flow and financial position (continued)

Statement of financial position				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	0.5	0.5	0.4	0.3	-19.5%	0.4%	0.1	0.1	0.1	-28.4%	0.1%
of which:											
Acquisition of assets	(0.3)	(0.1)	–	–	-100.0%	100.0%	–	–	–	–	–
Receivables and prepayments	0.2	0.4	1.3	0.0	-48.3%	0.4%	0.0	–	–	-100.0%	–
Cash and cash equivalents	105.5	107.2	114.3	114.0	2.6%	99.2%	112.7	121.7	118.9	1.4%	99.9%
Taxation	0.1	0.1	–	–	-100.0%	–	–	–	–	–	–
Total assets	106.2	108.1	115.9	114.3	2.5%	100.0%	112.9	121.8	119.0	1.3%	100.0%
Accumulated surplus/(deficit)	101.6	105.4	112.8	110.6	2.8%	96.8%	110.2	118.6	115.8	1.5%	97.4%
Trade and other payables	2.8	0.3	0.8	1.9	-12.2%	1.3%	1.7	1.8	1.8	-2.4%	1.5%
Provisions	1.8	2.3	2.4	1.8	1.5%	1.9%	1.0	1.4	1.4	-8.6%	1.1%
Total equity and liabilities	106.2	108.1	115.9	114.3	2.5%	100.0%	112.9	121.8	119.0	1.3%	100.0%

Personnel information

Table 39.95 Takeover Regulation Panel personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of posts on approved establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Takeover Regulation Panel																			
Salary level	9	10	9	15.8	1.8	17	17.8	1.0	10	21.4	2.1	10	21.3	2.1	16	20.0	1.3	-2.0%	100.0%
1 – 6	1	1	1	0.2	0.2	5	0.5	0.1	3	0.6	0.2	2	0.8	0.4	6	0.7	0.1	6.3%	30.6%
11 – 12	5	5	5	2.5	0.5	5	1.9	0.4	4	2.0	0.5	5	2.4	0.5	7	2.9	0.4	11.9%	44.4%
13 – 16	2	2	2	6.8	3.4	6	4.8	0.8	1	5.0	5.0	1	5.5	5.5	1	5.1	5.1	-45.0%	8.3%
17 – 22	1	2	1	6.3	6.3	1	10.6	10.6	2	13.9	7.0	2	12.6	6.3	2	11.3	5.7	26.0%	16.7%

1. Rand million.

Transport

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	624.2	22.1	13.6	659.9	674.6	694.8
Integrated Transport Planning	100.8	18.2	0.3	119.2	127.1	132.6
Rail Transport	129.3	31 789.3	0.2	31 918.8	29 142.7	36 937.4
Road Transport	174.5	49 415.0	1.0	52 969.7	54 206.5	60 184.4
Civil Aviation	240.4	28.7	0.6	269.8	280.9	289.6
Maritime Transport	376.9	939.9	0.5	1 317.3	542.4	466.0
Public Transport	357.4	14 439.6	0.4	14 797.3	13 979.4	13 516.5
State-owned Companies Governance Assurance and Performance	55.7	–	1.2	56.9	62.9	64.8
Subtotal	2 059.1	96 652.7	17.8	102 108.9	99 016.4	112 286.0
Direct charge against the National Revenue Fund						
International Oil Pollution Compensation Funds	–	14.3	–	14.3	14.8	15.3
Total expenditure estimates	2 059.1	96 667.0	17.8	102 123.1	99 031.2	112 301.3

Executive authority Minister of Transport
Accounting officer Director-General of Transport
Website www.transport.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

Lead the provision of an integrated, sustainable, reliable and safe transport system through planning, developing, coordinating, promoting and implementing transport policies, regulations and strategies.

Mandate

The Constitution identifies the legislative responsibilities of the national, provincial and local levels of government for all modes of transport, with the associated infrastructure and operational requirements. The Department of Transport is responsible for legislation and policies for roads, rail, pipelines, airports, harbours and the intermodal operations of public transport and freight. It conducts sector research, formulates legislation and policy to set the strategic directions for subsectors, assigns responsibilities to public entities, sets norms and standards, and monitors implementation.

Selected performance indicators

Table 40.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Lane kilometres of surfaced roads rehabilitated per year	Road Transport	Increased infrastructure investment, access and efficiency	1 313	2 739	3 177	3 977	4 200	4 450	4 806
Lane kilometres of roads resealed per year	Road Transport		1 633	3 712	4 305	5 105	5 300	5 700	6 042
Kilometres of roads regavelled per year	Road Transport		5 265	5 500	6 105	7 750	8 000	8 500	9 775
Square metres of blacktop patching on roads (including pothole repairs) per year	Road Transport		1 820 389	2 196 952	2 141 856	2 527 390	2 700 000	2 975 400	3 719 250
Kilometres of gravel roads bladed per year	Road Transport		338 334	764 376	840 814	933 214	950 000	500 000	625 000

Table 40.1 Performance indicators by programme and related outcome (continued)

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
Total number of municipalities with integrated public transport networks facilitated at the construction phase	Public Transport	Improved service delivery in the local government sphere	10	10	10	10	11	11	11
Number of average weekday bus rapid transit passenger trips per year: Rea Vaya (Johannesburg)	Public Transport		38 133	27 566	51 219	39 130	39 130	40 000	41 739
Number of average weekday bus rapid transit passenger trips per year: MyCITI (Cape Town)	Public Transport		67 011	60 838	73 180	66 333	66 333	67 333	68 969
Number of average weekday bus rapid transit passenger trips per year: GO George (George)	Public Transport		21 607	18 500	26 018	28 500	28 500	28 750	29 100
Number of average weekday bus rapid transit passenger trips per year: A Re Yeng (Tshwane)	Public Transport		8 179	6 915	42 221	15 366	15 366	29 190	30 650
Number of average weekday bus rapid transit passenger trips per year: Libhongoletu (Nelson Mandela Bay)	Public Transport		4 327	3 900	5 925	12 692	12 692	12 692	12 692
Number of average weekday bus rapid transit passenger trips per year: Harambee (Ekurhuleni)	Public Transport		8 821	8 962	20 162	13 000	13 000	12 500	26 000
Number of average weekday bus rapid transit passenger trips per year: Leeto la Polokwane (Polokwane)	Public Transport		3 105	4 534	10 000	8 343	8 343	12 515	17 520
Number of average weekday bus rapid transit passenger trips per year: Yarona (Rustenburg)	Public Transport		3 098	10 200	16 416	30 000	30 000	44 000	51 000
Number of cities rolling out the single integrated ticketing system per year	Public Transport	Increased infrastructure investment, access and efficiency	2	2	2	3	36	3	3

Expenditure overview

The department, through its public entities, will focus on maintaining, rehabilitating, upgrading, revitalising and expanding its rail and road infrastructure over the medium term. This is expected to result in improved mobility and access to social and economic activities for citizens and the efficient movement of goods through a stronger logistics sector.

Over the MTEF period, the department is expected to receive a total of R313.5 billion. Transfers and subsidies to its entities account for an estimated 94.4 per cent (R296 billion) of this budget, with allocations increasing at an average annual rate of 2.4 per cent, from R98.4 billion in 2025/26 to R105.5 billion in 2028/29. The department's total spending is expected to increase at an average annual rate of 1.6 per cent, from R106.9 billion in 2025/26 to R112.3 billion in 2028/29. The department receives additional funding of R5.5 million in 2026/27 to make provisions for the staff early retirement and voluntary exit programmes. These funds are allocated in its budget for transfers to households.

National Treasury's targeted and responsible savings initiative identified a growing mismatch between the vision and implementation of the *public transport network grant*, which began more than 15 years ago after the 2007 public transport strategy paper's instruction to transform South Africa's fragmented public transport system. The grant has consistently underspent and experienced delays in implementation, leading to the announcement in the 2025 Medium-term Budget Policy Statement that it will be wound down. To this end, the grant is reduced by R8.6 billion over the medium term, of which R3 billion is the result of the targeted and responsible savings process. Despite the grant's poor performance, the need for integrated public transport remains. The department will use the opportunity to re-envisage what integrated public transport planning must provide, including the organisation of powers and functions, especially against a backdrop of revitalised public rail transportation services and South Africa's spatial patterns.

Revitalising passenger and freight rail services

A total of 35 corridors were fully recovered between 2018/19 and 2025/26, with the remaining 5 expected to be recovered during 2026/27. To support the recovery of additional corridors and improve the efficiency of recovered corridors, R98 billion over the medium term is allocated to the *Rail Transport* programme. Of this amount, R95.6 billion will be transferred to the Passenger Rail Agency of South Africa for capital and operational expenditure to support efforts to ensure the agency is able to fulfil its mandate, accelerate the rollout of signalling infrastructure and secure the necessary capital expenditure to fully modernise passenger rail infrastructure for efficient mass transportation. Through these efforts, the number of passenger trips per year was expected to increase from 77 million in 2024/25 to an estimate of 116 million in 2025/26, then to an estimated range of between 250 million and 450 million over the medium term.

Through the budget facility for infrastructure, Transnet is set to receive R1.8 billion in 2026/27 for the north corridor reinstatement project. This entails modernising and increasing the corridor's capacity and efficiency for capital and operational expenditure, including structures, improvements to yards, electrification, restoring vandalised assets and securing and safeguarding assets. To this end, R974.5 million is allocated over the medium term for phase 2b of the Cape Town container terminal. These funds are allocated for infrastructure expansion focused on increasing capacity in handling 20-foot equivalent units, improving container storage and landside access, enhancing rail integration, and modernising terminal operations at the port.

An additional R15.1 billion was allocated to the department in 2025/26 to go towards: the Passenger Rail Agency of South Africa to meet funding shortfalls in its rolling stock fleet renewal programme (R5.8 billion); the north corridor reinstatement project (R4.9 billion) to rehabilitate and restore the Transnet Freight Rail north corridor line and associated infrastructure; the iron ore corridor project (R3.4 billion) for rebuilding rail infrastructure, upgrading degraded track sections, and removing operational bottlenecks constraining freight flows; and R1 billion for the Durban container terminal (berth 203-205) reconstruction, deepening and lengthening.

Upgrading and preserving South Africa's road network

Targeted investments in maintaining, rehabilitating, upgrading and expanding the road network remain key to preserving public mobility and accessibility, as well as the movement of freight. These investments are aimed at ensuring that passengers and freight carriers, which haul approximately 80 per cent of South Africa's freight load, have access to safe roads. To fund efforts to maintain, upgrade and construct national and provincial road networks, R167.4 billion over the medium term is allocated to the *Road Transport* programme. The South African National Roads Agency is expected to receive R99.9 billion of this allocation over the medium term. These funds will be used for: capital expenditure on the non-toll network (R63.9 billion); Gauteng freeway improvement project operations (R2.4 billion); the N2 Wild Coast (R4.4 billion) route for large-scale construction works, major bridges, and new road sections aimed at shortening travel times between Eastern Cape and KwaZulu-Natal; the development of the Moloto Road corridor (R3.3 billion); and the agency's operations (R25.9 billion).

Transfers to provinces from the programme through the *provincial roads maintenance grant* are expected to amount to R54.2 billion over the medium term. With this allocation, over the MTEF period, provinces are expected to rehabilitate 13 456 lane kilometres of road, reseal 17 042 lane kilometres, blacktop-patch 9 394 650 square metres, re-gravel 26 275 kilometres and blade 2 075 000 kilometres. The grant is set to receive an additional allocation of R1.5 billion in 2026/27 to go towards the reconstruction and rehabilitation of infrastructure damaged by natural disasters in June 2025. Of this additional funding, Eastern Cape is expected to receive R707.6 million and Limpopo R803.9 million.

Expenditure trends and estimates

Table 40.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Integrated Transport Planning											
3. Rail Transport											
4. Road Transport											
5. Civil Aviation											
6. Maritime Transport											
7. Public Transport											
8. State-owned Companies Governance Assurance and Performance											
Programme											
Audited outcome				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	472.6	538.2	563.2	689.2	13.4%	0.6%	659.9	674.6	694.8	0.3%	0.6%
Programme 2	78.5	98.3	92.0	96.1	7.0%	0.1%	119.2	127.1	132.6	11.3%	0.1%
Programme 3	19 971.6	20 582.7	19 480.1	37 486.1	23.4%	26.1%	31 918.8	29 142.7	36 937.4	-0.5%	31.3%
Programme 4	59 735.8	41 964.1	49 262.5	49 827.8	-5.9%	53.8%	52 969.7	54 206.5	60 184.4	6.5%	53.4%
Programme 5	414.0	305.4	529.3	572.6	11.4%	0.5%	269.8	280.9	289.6	-20.3%	0.3%
Programme 6	147.3	184.6	178.3	1 538.0	118.6%	0.5%	1 317.3	542.4	466.0	-32.8%	0.7%
Programme 7	13 723.4	14 286.1	14 808.4	16 679.0	6.7%	16.0%	14 797.3	13 979.4	13 516.5	-6.8%	13.5%
Programme 8	8 466.5	55.3	43.3	54.0	-81.5%	2.3%	56.9	62.9	64.8	6.2%	0.1%
Subtotal	103 009.6	78 014.8	84 957.0	106 942.8	1.3%	100.0%	102 108.9	99 016.4	112 286.0	1.6%	100.0%
Direct charge against the National Revenue Fund	1.5	7.6	7.8	13.7	107.2%	0.0%	14.3	14.8	15.3	3.7%	0.0%
International Oil Pollution Compensation Funds	1.5	7.6	7.8	13.7	107.2%	0.0%	14.3	14.8	15.3	3.7%	0.0%
Total	103 011.2	78 022.3	84 964.7	106 956.5	1.3%	100.0%	102 123.1	99 031.2	112 301.3	1.6%	100.0%
Change to 2025 Budget estimate				–			5 711.4	3 821.7	9 486.6		
Economic classification											
Current payments	1 226.0	1 418.3	1 514.7	1 984.6	17.4%	1.6%	2 059.1	2 071.7	2 136.4	2.5%	2.0%
Compensation of employees	535.8	566.4	599.5	640.9	6.2%	0.6%	664.6	694.6	716.2	3.8%	0.7%
Goods and services ¹	690.2	851.9	915.2	1 343.7	24.9%	1.0%	1 394.6	1 377.1	1 420.2	1.9%	1.3%
of which:											
Communication	88.0	97.4	137.9	164.6	23.2%	0.1%	154.1	157.1	161.0	-0.7%	0.2%
Computer services	21.1	32.2	28.9	46.1	29.8%	0.0%	36.8	32.3	34.7	-9.0%	0.0%
Consultants: Business and advisory services	244.3	269.3	333.2	685.5	41.0%	0.4%	781.1	741.6	764.7	3.7%	0.7%
Infrastructure and planning services	57.2	95.6	89.0	97.7	19.5%	0.1%	102.2	104.8	108.1	3.4%	0.1%
Operating leases	114.1	95.7	105.1	87.4	-8.5%	0.1%	86.4	90.6	93.4	2.3%	0.1%
Travel and subsistence	64.0	112.6	103.6	89.6	11.9%	0.1%	93.0	94.8	97.6	2.9%	0.1%
Transfers and subsidies¹	69 617.3	76 582.1	78 217.9	98 390.1	12.2%	86.6%	96 667.0	93 828.1	105 542.0	2.4%	94.4%
Provinces and municipalities	25 883.8	29 029.5	31 179.1	34 415.1	10.0%	32.3%	32 174.2	31 234.8	31 302.3	-3.1%	30.2%
Departmental agencies and accounts	23 433.5	26 631.0	26 952.2	25 001.7	2.2%	27.4%	31 520.8	33 098.5	37 027.2	14.0%	32.4%
Foreign governments and international organisations	17.9	25.2	24.9	38.8	29.4%	0.0%	40.4	42.0	43.3	3.7%	0.0%
Public corporations and private enterprises	19 858.5	20 451.8	19 734.2	38 573.1	24.8%	26.4%	32 699.2	29 197.1	36 899.6	-1.5%	31.5%
Non-profit institutions	32.1	33.5	35.0	36.5	4.5%	0.0%	38.0	39.5	40.8	3.7%	0.0%
Households	391.5	411.1	292.5	324.9	-6.0%	0.4%	194.4	216.2	228.8	-11.0%	0.2%
Payments for capital assets	11.8	21.0	6.9	7.7	-13.3%	0.0%	17.8	16.6	15.9	27.5%	0.0%
Buildings and other fixed structures	0.1	–	–	–	-100.0%	0.0%	–	–	–	0.0%	0.0%
Machinery and equipment	11.7	21.0	6.9	7.7	-13.1%	0.0%	17.8	16.6	15.9	27.5%	0.0%
Payments for financial assets	32 156.1	0.9	5 225.3	6 574.2	-41.1%	11.8%	3 379.3	3 114.8	4 607.0	-11.2%	3.5%
Total	103 011.2	78 022.3	84 964.7	106 956.5	1.3%	100.0%	102 123.1	99 031.2	112 301.3	1.6%	100.0%

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

Transfers and subsidies expenditure trends and estimates

Table 40.3 Vote transfers and subsidies trends and estimates

	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R thousand											
Households											
Social benefits											
Current	2 205	2 607	2 713	279	-49.8%	—	5 763	302	311	3.7%	0.0%
Employee social benefits	2 205	2 607	2 713	279	-49.8%	—	290	302	311	3.7%	0.0%
Early retirement and voluntary exit programmes	—	—	—	—	—	—	5 473	—	—	—	0.0%
Other transfers to households											
Current	389 283	408 481	289 787	324 583	-5.9%	0.4%	188 612	215 900	228 514	-11.0%	0.2%
Other transfers to households	—	11 200	10 183	—	—	—	—	—	—	—	—
Bursaries for non-employees	11 135	—	—	13 991	7.9%	—	14 556	15 138	15 608	3.7%	0.0%
Taxi recapitalisation	378 148	397 281	279 604	310 592	-6.3%	0.4%	174 056	200 762	212 906	-11.8%	0.2%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	12 129 106	9 342 775	9 075 204	9 416 901	-8.1%	12.4%	9 681 829	10 070 994	10 386 168	3.3%	10.2%
Transport Education and Training Authority	1 515	1 582	1 653	1 727	4.5%	—	1 797	1 869	1 927	3.7%	0.0%
Transport Economic Regulator	—	—	—	—	—	—	18 170	21 630	23 931	—	0.0%
Railway Safety Regulator	72 874	76 086	79 503	83 065	4.5%	0.1%	86 422	89 871	92 664	3.7%	0.1%
Road Traffic Management Corporation	224 179	220 104	196 991	249 264	3.6%	0.3%	214 061	222 603	229 522	-2.7%	0.2%
South African National Roads Agency: Gauteng freeway improvement project	4 404 436	1 330 915	724 033	756 470	-44.4%	2.2%	787 042	818 450	843 887	3.7%	0.8%
South African National Roads Agency	7 186 139	7 494 490	7 689 510	7 992 801	3.6%	9.4%	8 315 747	8 647 602	8 916 363	3.7%	8.7%
Road Traffic Infringement Agency: Operations	9 068	9 468	159 868	10 293	4.3%	0.1%	10 709	11 137	11 483	3.7%	0.0%
South African National Roads Agency: Single ticketing for public transport	—	10 000	20 000	30 000	—	—	31 212	32 458	33 467	3.7%	0.0%
South African Civil Aviation Authority: Operations	187 900	85 801	87 406	90 075	-21.7%	0.1%	—	—	—	-100.0%	—
Ports Regulator of South Africa	42 995	42 564	44 476	46 469	2.6%	0.1%	53 598	55 796	58 076	7.7%	0.1%
Road Traffic Infringement Agency: Administrative adjudication of road traffic offences rollout	—	71 765	71 764	156 737	—	0.1%	163 071	169 578	174 848	3.7%	0.2%
Capital	11 304 400	17 288 225	17 877 009	15 584 807	11.3%	19.2%	21 838 938	23 027 493	26 640 994	19.6%	24.2%
South African National Roads Agency: Non-toll network	8 863 142	15 122 974	15 614 518	13 220 956	14.3%	16.4%	19 379 553	20 469 961	24 003 975	22.0%	21.6%
South African National Roads Agency: Moloto Road upgrade	885 826	923 794	965 281	1 008 526	4.4%	1.2%	1 049 285	1 091 159	1 125 072	3.7%	1.1%
South African National Roads Agency: N2 Wild Coast project	1 190 432	1 241 457	1 297 210	1 355 325	4.4%	1.6%	1 410 100	1 466 373	1 511 947	3.7%	1.5%
South African National Roads Agency: KwaZulu-Natal flood damage to toll roads	365 000	—	—	—	-100.0%	0.1%	—	—	—	—	—
Public corporations and private enterprises											
Other transfers to private enterprises											
Current	—	—	380 200	362 877	—	0.2%	112 933	115 661	119 255	-31.0%	0.1%
Taxi Recapitalisation South Africa: Taxi empowerment projects	—	—	80 200	109 950	—	0.1%	112 933	115 661	119 255	2.7%	0.1%
Taxi Recapitalisation South Africa: One-off taxi gratuity	—	—	300 000	252 927	—	0.2%	—	—	—	-100.0%	—

Table 40.3 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 (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R thousand											
Other transfers to public corporations											
Capital	12 618 475	12 936 309	11 577 544	30 244 298	33.8%	20.9%	21 709 380	18 971 631	26 250 767	-4.6%	22.6%
Passenger Rail Agency of South Africa: Other capital programmes	3 401 272	5 887 882	1 848 907	1 931 738	-17.2%	4.0%	4 110 687	4 275 234	4 408 105	31.7%	4.3%
Passenger Rail Agency of South Africa: Rolling stock fleet renewal programme	6 801 794	6 908 676	5 279 213	12 141 802	21.3%	9.6%	7 538 422	5 977 089	6 162 852	-20.2%	6.6%
Passenger Rail Agency of South Africa: Signalling	935 846	89 704	2 516 292	4 589 022	69.9%	2.5%	7 344 856	8 628 248	15 679 810	50.6%	10.7%
Passenger Rail Agency of South Africa: Metrorail (refurbishment of coaches)	1 400 589	49 427	1 733 951	1 811 632	9.0%	1.5%	—	—	—	-100.0%	—
Passenger Rail Agency of South Africa: Mainline passenger services (refurbishment of coaches)	78 974	620	199 181	208 104	38.1%	0.2%	—	—	—	-100.0%	—
Development Bank of Southern Africa: Infrastructure Fund	—	—	—	209 000	—	0.1%	—	—	—	-100.0%	—
Ukuvuselela Gauteng-Eastern Cape high-capacity rail corridor	—	—	—	4 937 000	—	1.5%	1 832 000	—	—	-100.0%	0.6%
Development Bank of Southern Africa: Infrastructure Fund: North corridor reinstatement project	—	—	—	3 396 000	—	1.1%	—	—	—	-100.0%	—
Development Bank of Southern Africa: Infrastructure Fund: Iron ore corridor	—	—	—	—	—	—	883 415	91 060	—	—	0.3%
Development Bank of Southern Africa Infrastructure Fund: Phase 2B Cape Town container terminal expansion	—	—	—	1 020 000	—	0.3%	—	—	—	-100.0%	—
Development Bank of Southern Africa: Infrastructure Fund: Durban container terminal	—	—	—	—	—	—	—	—	—	—	—
Subsidies on products and production											
Current	7 240 066	7 515 518	7 776 477	7 965 904	3.2%	9.4%	10 876 889	10 109 829	10 529 591	9.7%	10.6%
Passenger Rail Agency of South Africa: Metrorail (operations)	5 020 328	5 293 468	5 454 636	5 690 044	4.3%	6.6%	9 788 533	8 978 040	9 362 627	18.1%	9.5%
Passenger Rail Agency of South Africa: Mainline passenger services (operations)	1 257 646	1 263 858	1 320 617	1 229 781	-0.7%	1.6%	—	—	—	-100.0%	—
Passenger Rail Agency of South Africa: Rail maintenance operations and inventories	962 092	958 192	1 001 224	1 046 079	2.8%	1.2%	1 088 356	1 131 789	1 166 964	3.7%	1.1%
Non-profit institutions											
Current	32 053	33 467	34 968	36 533	4.5%	—	38 009	39 528	40 755	3.7%	0.0%
National Sea Rescue Institute	4 147	4 331	4 525	4 728	4.5%	—	4 919	5 115	5 273	3.7%	0.0%
South African Radio League: National emergency communications division	112	117	122	127	4.3%	—	132	138	142	3.8%	0.0%
Mountain Club of South Africa	112	117	122	127	4.3%	—	132	138	142	3.8%	0.0%
Off Road Rescue Unit	112	117	—	127	4.3%	—	132	138	142	3.8%	0.0%
K9 Search and Rescue Association of South Africa	112	117	122	127	4.3%	—	132	138	142	3.8%	0.0%
Search and Rescue ZA	—	—	122	—	—	—	—	—	—	—	—
South African National Taxi Council	27 458	28 668	29 955	31 297	4.5%	—	32 562	33 861	34 914	3.7%	0.0%
Foreign governments and international organisations											
Current	17 943	25 236	24 870	38 840	29.4%	—	40 409	42 021	43 329	3.7%	0.0%
African Civil Aviation Commission	3 661	3 896	4 096	7 322	26.0%	—	7 617	7 921	8 167	3.7%	0.0%
International Civil Aviation Organisation	4 048	3 321	3 271	6 326	16.0%	—	6 582	6 844	7 057	3.7%	0.0%
Cospas-Sarsat Programme	844	937	931	745	-4.1%	—	775	806	831	3.7%	0.0%
Southern African Development Community: International Civil Aviation Organisation mission	87	—	94	86	-0.4%	—	90	93	98	4.5%	0.0%
Southern African Development Community Aviation Safety Organisation	6 935	8 511	7 658	7 896	4.4%	—	8 215	8 543	8 808	3.7%	0.0%
International Maritime Organisation	418	520	567	2 252	75.3%	—	2 343	2 436	2 512	3.7%	0.0%
Indian Ocean memorandum of understanding	408	475	498	497	6.8%	—	517	538	555	3.7%	0.0%
International Oil Pollution Compensation Funds	1 542	7 576	7 755	13 716	107.2%	—	14 270	14 840	15 301	3.7%	0.0%

Table 40.3 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 (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R thousand											
Provinces and municipalities											
Provincial agencies and funds											
Current	2	–	2	–	-100.0%	–	–	–	–	–	–
Provincial agencies and funds	2	–	2	–	-100.0%	–	–	–	–	–	–
Provincial revenue funds											
Current	7 090 432	7 402 934	7 735 396	8 081 942	4.5%	9.4%	8 408 569	8 744 129	9 015 889	3.7%	8.8%
Public transport operations grant	7 090 432	7 402 934	7 735 396	8 081 942	4.5%	9.4%	8 408 569	8 744 129	9 015 889	3.7%	8.8%
Capital	12 665 441	15 317 086	17 243 490	18 663 002	13.8%	19.8%	17 923 068	17 844 441	18 399 031	-0.5%	18.3%
Provincial roads maintenance grant: Roads maintenance component	10 766 106	10 748 944	12 001 645	12 094 302	4.0%	14.1%	11 246 078	12 228 443	12 608 493	1.4%	12.2%
Provincial roads maintenance grant: Disaster relief component	1 510 425	600 531	–	–	-100.0%	0.7%	1 511 558	–	–	–	0.5%
Provincial roads maintenance grant: Welisizwe rural bridges programme	388 910	1 020 000	1 254 000	1 378 000	52.5%	1.3%	–	–	–	-100.0%	–
Provincial roads maintenance grant: Refurbishment component	–	2 947 611	3 987 845	5 190 700	–	3.8%	5 165 432	5 615 998	5 790 538	3.7%	5.6%
Municipal bank accounts											
Current	115 020	115 461	120 646	126 051	3.1%	0.1%	131 145	136 379	140 617	3.7%	0.1%
Rural roads asset management systems grant	115 020	115 461	120 646	126 051	3.1%	0.1%	131 145	136 379	140 617	3.7%	0.1%
Capital	6 012 892	6 194 045	6 079 563	7 544 074	7.9%	8.0%	5 711 440	4 509 802	3 746 801	-20.8%	4.7%
Public transport network grant	6 012 892	6 194 045	6 079 563	7 544 074	7.9%	8.0%	5 711 440	4 509 802	3 746 801	-20.8%	4.7%
Total	69 617 318	76 582 144	78 217 869	98 390 091	12.2%	100.0%	96 666 984	93 828 110	105 542 022	2.4%	100.0%

Personnel information

Table 40.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																			
1. Administration																			
2. Integrated Transport Planning																			
3. Rail Transport																			
4. Road Transport																			
5. Civil Aviation																			
6. Maritime Transport																			
7. Public Transport																			
8. State-owned Companies Governance Assurance and Performance																			
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment														Average growth rate (%)	Average: Salary level/ Total (%)	
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29				
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Transport																			
Salary level	781	46	802	599.5	0.7	773	640.9	0.8	764	664.6	0.9	711	694.6	1.0	692	716.2	1.0	-3.6%	100.0%
1 – 6	158	–	140	82.1	0.6	147	104.2	0.7	147	110.0	0.8	141	113.2	0.8	132	111.3	0.8	-3.5%	19.4%
7 – 10	313	1	333	193.3	0.6	297	189.8	0.6	293	196.6	0.7	294	207.9	0.7	283	211.2	0.7	-1.6%	40.1%
11 – 12	143	–	143	133.7	0.9	136	135.5	1.0	136	142.9	1.1	137	151.9	1.1	137	160.2	1.2	0.3%	18.9%
13 – 16	120	–	120	179.7	1.5	127	200.8	1.6	123	204.4	1.7	123	215.4	1.8	123	227.3	1.8	-1.1%	17.0%
Other	47	45	66	10.6	0.2	66	10.6	0.2	66	10.6	0.2	17	6.2	0.4	17	6.2	0.4	-36.4%	4.6%
Programme	781	46	802	599.5	0.7	773	640.9	0.8	764	664.6	0.9	711	694.6	1.0	692	716.2	1.0	-3.6%	100.0%
Programme 1	383	34	395	256.7	0.6	377	269.2	0.7	372	279.9	0.8	325	292.6	0.9	319	301.7	0.9	-5.5%	46.9%
Programme 2	63	–	68	58.2	0.9	68	62.6	0.9	70	65.5	0.9	70	68.4	1.0	68	70.6	1.0	-0.3%	9.6%
Programme 3	32	–	31	26.6	0.9	31	31.5	1.0	30	32.9	1.1	29	34.4	1.2	28	35.5	1.3	-2.5%	4.0%
Programme 4	91	–	93	78.4	0.8	87	80.0	0.9	86	82.1	1.0	85	85.8	1.0	82	88.5	1.1	-1.7%	11.7%
Programme 5	54	–	56	51.8	0.9	49	51.5	1.1	48	53.9	1.1	47	56.3	1.2	45	58.1	1.3	-2.3%	6.5%
Programme 6	31	–	32	31.9	1.0	28	31.2	1.1	25	30.0	1.2	24	31.4	1.3	24	32.4	1.4	-4.8%	3.4%
Programme 7	90	12	94	67.5	0.7	91	72.1	0.8	90	75.4	0.8	90	78.9	0.9	87	81.3	0.9	-1.5%	12.3%
Programme 8	37	–	33	28.2	0.9	44	42.8	1.0	43	44.7	1.0	42	46.8	1.1	39	48.2	1.2	-3.5%	5.7%

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

2. Rand million.

Departmental receipts

Table 40.5 Departmental receipts by economic classification

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
R thousand	2022/23	2023/24	2024/25	2025/26		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	204 263	3 222	831 300	3 877	427 775	27.9%	100.0%	3 315	3 635	3 955	-79.0%	100.0%
Sales of goods and services produced by department	988	1 123	1 193	1 590	2 235	31.3%	0.4%	1 253	1 323	1 393	-14.6%	36.4%
Sales by market establishments	89	109	110	110	110	7.3%	—	130	140	150	10.9%	3.9%
of which:												
Rental parking:	89	109	110	110	110	7.3%	—	130	140	150	10.9%	3.9%
Covered and open Administrative fees	712	817	890	1 300	1 900	38.7%	0.3%	930	990	1 050	-17.9%	27.2%
of which:												
Foreign operating permits	712	179	260	330	400	-17.5%	0.1%	280	290	300	-9.1%	8.0%
Public driver permits	—	638	630	970	1 500	—	0.2%	650	700	750	-20.6%	19.3%
Other sales	187	197	193	180	225	6.4%	0.1%	193	193	193	-5.0%	5.3%
of which:												
Commission on insurance	187	192	190	175	220	5.6%	0.1%	190	190	190	-4.8%	5.2%
Replacement of security cards and tender documents (Item can be removed)	—	4	2	4	5	—	—	2	2	2	-26.3%	0.1%
Departmental publications	—	1	1	1	—	—	—	1	1	1	—	—
Sales of scrap, waste, arms and other used current goods	—	42	32	7	—	—	—	32	32	32	—	0.9%
of which:												
Wastepaper	—	—	2	2	—	—	—	2	2	2	—	0.1%
Scrap	—	42	30	5	—	—	—	30	30	30	—	0.8%
Interest, dividends and rent on land	515	329	805 105	120	423 045	836.5%	83.8%	130	130	130	-93.3%	3.6%
Interest	515	329	600	120	178	-29.8%	0.1%	130	130	130	-9.9%	3.6%
Dividends	—	—	804 505	—	422 867	—	83.7%	—	—	—	-100.0%	—
of which:												
Shareholder dividends from Airports Company South Africa	—	—	804 505	—	422 867	—	83.7%	—	—	—	-100.0%	—
Transactions in financial assets and liabilities	202 760	1 728	24 970	2 160	2 495	-76.9%	15.8%	1 900	2 150	2 400	-1.3%	59.1%
Total	204 263	3 222	831 300	3 877	427 775	27.9%	100.0%	3 315	3 635	3 955	-79.0%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 40.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Ministry	37.7	46.9	50.8	44.5	5.7%	7.9%	46.4	48.3	49.8	3.9%	7.1%
Management	58.9	79.4	86.7	92.1	16.1%	14.0%	94.9	99.0	102.1	3.5%	14.6%
Corporate Services	222.5	267.6	264.7	349.2	16.2%	48.8%	328.3	332.7	343.2	-0.6%	49.5%
Communications	39.7	45.5	56.4	110.3	40.5%	11.1%	93.2	93.6	95.6	-4.6%	13.9%
Office Accommodation	113.7	98.7	104.5	93.1	-6.4%	18.1%	97.1	100.9	104.0	3.8%	14.9%
Total	472.6	538.2	563.2	689.2	13.4%	100.0%	659.9	674.6	694.8	0.3%	100.0%
Change to 2025 Budget estimate				—			49.3	40.0	31.6		

Table 40.6 Administration expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	452.4	506.9	546.0	669.7	14.0%	96.1%	624.2	645.1	665.5	-0.2%	95.3%
Compensation of employees	221.3	241.7	256.7	269.2	6.7%	43.7%	279.9	292.6	301.7	3.9%	43.1%
Goods and services	231.1	265.2	289.2	400.6	20.1%	52.4%	344.2	352.5	363.8	-3.2%	52.3%
of which:											
Communication	5.2	19.2	37.4	82.4	151.8%	6.4%	63.9	62.5	63.5	-8.3%	9.4%
Computer services	18.7	31.4	27.7	45.6	34.5%	5.5%	36.3	31.7	34.1	-9.2%	5.0%
Consultants: Business and advisory services	6.0	3.7	7.4	23.5	57.7%	1.8%	26.2	27.1	27.9	6.0%	4.0%
Operating leases	111.1	92.3	98.0	86.3	-8.1%	17.1%	83.5	89.4	92.2	2.2%	13.1%
Property payments	13.5	14.0	17.9	12.9	-1.4%	2.6%	19.3	22.4	23.1	21.3%	3.2%
Travel and subsistence	24.1	49.8	54.6	39.0	17.3%	7.4%	41.1	42.3	43.6	3.8%	6.3%
Transfers and subsidies	14.1	14.4	14.0	16.0	4.3%	2.6%	22.1	17.3	17.8	3.7%	2.8%
Provinces and municipalities	0.0	–	0.0	–	-100.0%	0.0%	–	–	–	–	–
Departmental agencies and accounts	1.5	1.6	1.7	1.7	4.5%	0.3%	1.8	1.9	1.9	3.7%	0.3%
Households	12.6	12.8	12.4	14.3	4.3%	2.3%	20.3	15.4	15.9	3.7%	2.5%
Payments for capital assets	6.0	16.2	3.0	3.5	-16.6%	1.3%	13.6	12.2	11.4	48.6%	1.8%
Buildings and other fixed structures	0.1	–	–	–	-100.0%	0.0%	–	–	–	–	–
Machinery and equipment	5.9	16.2	3.0	3.5	-16.2%	1.3%	13.6	12.2	11.4	48.6%	1.8%
Payments for financial assets	0.1	0.7	0.2	–	-100.0%	0.0%	–	–	–	–	–
Total	472.6	538.2	563.2	689.2	13.4%	100.0%	659.9	674.6	694.8	0.3%	100.0%
Proportion of total programme expenditure to vote expenditure	0.5%	0.7%	0.7%	0.6%	–	–	0.6%	0.7%	0.6%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	1.4	1.6	2.2	0.3	-42.2%	0.2%	5.8	0.3	0.3	3.7%	0.3%
Employee social benefits	1.4	1.6	2.2	0.3	-42.2%	0.2%	0.3	0.3	0.3	3.7%	0.0%
Early retirement and voluntary exit programmes	–	–	–	–	–	–	5.5	–	–	–	0.3%
Other transfers to households											
Current	11.1	11.2	10.2	14.0	7.9%	2.1%	14.6	15.1	15.6	3.7%	2.2%
Other transfers to households	–	11.2	10.2	–	–	0.9%	–	–	–	–	–
Bursaries for non-employees	11.1	–	–	14.0	7.9%	1.1%	14.6	15.1	15.6	3.7%	2.2%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	1.5	1.6	1.7	1.7	4.5%	0.3%	1.8	1.9	1.9	3.7%	0.3%
Transport Education and Training Authority	1.5	1.6	1.7	1.7	4.5%	0.3%	1.8	1.9	1.9	3.7%	0.3%
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	–	0.0	–	-100.0%	–	–	–	–	–	–
Provincial agencies and funds	0.0	–	0.0	–	-100.0%	–	–	–	–	–	–

Personnel information

Table 40.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual	Revised estimate		Medium-term expenditure estimate														
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
Administration			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	383	34	395	256.7	0.6	377	269.2	0.7	372	279.9	0.8	325	292.6	0.9	319	301.7	0.9	-5.5%	100.0%
1 – 6	101	–	78	51.6	0.7	96	74.9	0.8	96	78.8	0.8	94	82.8	0.9	90	82.0	0.9	-1.8%	27.6%
7 – 10	146	1	164	70.4	0.4	137	66.3	0.5	133	68.2	0.5	135	73.3	0.5	133	75.9	0.6	-1.1%	39.5%
11 – 12	56	–	58	58.5	1.0	51	56.4	1.1	52	59.7	1.2	53	64.2	1.2	53	67.8	1.3	0.7%	15.4%
13 – 16	45	–	47	67.3	1.4	42	62.3	1.5	41	64.0	1.6	41	67.4	1.6	41	71.1	1.7	-0.8%	12.1%
Other	35	33	48	9.0	0.2	51	9.3	0.2	51	9.3	0.2	2	4.9	2.5	2	4.9	2.5	-66.0%	5.4%

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

2. Rand million.

Programme 2: Integrated Transport Planning

Programme purpose

Integrate and harmonise macro transport-sector policies, strategies and legislation. Coordinate and develop sector-related policies, research activities, and regional and intersphere relations. Facilitate sector transformation and provide sector economic modelling and analysis.

Objectives

- Reduce greenhouse gas emissions from transport by March 2027 by:
 - conducting various public consultations on the transport just transition plan
 - submitting the green transport strategy to Cabinet.
- Improve competition and access in the transport sector by March 2027 by:
 - operationalising the Transport Economic Regulator as a public entity within the department
 - drafting an analysis model of the impact of transportation on the economy and finalising the analysis by March 2028.

Subprogrammes

- *Macro Sector Planning* examines land use and transport planning in all spheres of government from a multimodal perspective and manages and facilitates the implementation of the planning provisions contained in the National Land Transport Act (2009).
- *Freight Logistics* develops and coordinates the implementation of freight logistics strategies aimed at unblocking bottlenecks in the freight logistics system and related supply chains, with an emphasis on integrating elements of the system across all modes of transport.
- *Modelling and Economic Analysis* undertakes economic studies, provides innovative and enabling funding options for transport infrastructure that respond to the socioeconomic needs of the national agenda, and applies economic analysis tools for the development of policy in the transport sector.
- *Regional Integration* manages, coordinates and facilitates the development of strategies for engagements in the Southern African Development Community region and the rest of Africa.
- *Research and Innovation* ensures research on, in and monitoring of the transport sector.
- *Integrated Transport Planning Administration Support* provides strategic leadership and administrative support to the programme.

Expenditure trends and estimates

Table 40.8 Integrated Transport Planning 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Macro Sector Planning	12.1	13.7	11.4	15.4	8.3%	14.4%	17.5	18.3	18.9	7.1%	14.4%
Freight Logistics	14.3	16.7	18.3	21.2	14.1%	19.3%	21.3	22.2	22.9	2.7%	17.5%
Modelling and Economic Analysis	17.1	33.3	25.8	25.3	13.9%	27.8%	41.3	45.7	48.8	24.5%	35.8%
Regional Integration	10.0	6.6	12.8	10.4	1.1%	10.9%	11.8	12.4	12.7	7.1%	9.7%
Research and Innovation	16.1	17.8	13.3	14.2	-4.1%	16.8%	15.7	16.4	16.9	6.0%	12.9%
Integrated Transport Planning Administration Support	8.9	10.3	10.5	9.7	2.7%	10.8%	11.5	12.0	12.4	8.7%	9.5%
Total	78.5	98.3	92.0	96.1	7.0%	100.0%	119.2	127.1	132.6	11.3%	100.0%
Change to 2025				–			18.0	21.2	22.1		
Budget estimate											

Table 40.8 Integrated Transport Planning expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	78.1	97.7	91.4	95.8	7.0%	99.5%	100.8	105.1	108.4	4.2%	82.9%
Compensation of employees	54.6	58.9	58.2	62.6	4.6%	64.2%	65.5	68.4	70.6	4.1%	54.0%
Goods and services	23.5	38.9	33.3	33.2	12.3%	35.3%	35.3	36.7	37.8	4.4%	29.0%
of which:						—					—
Advertising	2.1	3.5	3.3	1.6	-8.3%	2.9%	1.2	1.7	1.8	2.3%	1.2%
Catering: Departmental activities	0.6	0.6	2.5	0.9	13.7%	1.2%	0.8	1.3	1.3	15.5%	0.9%
Communication	1.4	2.1	3.6	1.3	-1.1%	2.3%	1.2	1.6	1.6	6.3%	1.1%
Consultants: Business and advisory services	9.1	6.1	10.4	21.1	32.5%	12.8%	21.8	21.4	22.1	1.6%	17.3%
Travel and subsistence	7.3	19.0	9.4	6.6	-3.8%	11.6%	7.9	7.6	7.8	6.0%	6.2%
Venues and facilities	1.6	4.7	3.0	1.0	-15.9%	2.8%	1.7	2.3	2.3	34.1%	1.7%
Transfers and subsidies	0.1	0.0	0.4	—	-100.0%	0.2%	18.2	21.6	23.9	—	16.8%
Departmental agencies and accounts	—	—	—	—	—	—	18.2	21.6	23.9	—	16.8%
Households	0.1	0.0	0.4	—	-100.0%	0.2%	—	—	—	—	—
Payments for capital assets	0.3	0.6	0.1	0.3	-1.7%	0.3%	0.3	0.3	0.3	3.7%	0.2%
Machinery and equipment	0.3	0.6	0.1	0.3	-1.7%	0.3%	0.3	0.3	0.3	3.7%	0.2%
Payments for financial assets	0.0	0.0	0.0	—	-100.0%	0.0%	—	—	—	—	—
Total	78.5	98.3	92.0	96.1	7.0%	100.0%	119.2	127.1	132.6	11.3%	100.0%
Proportion of total programme expenditure to vote expenditure	0.1%	0.1%	0.1%	0.1%	—	—	0.1%	0.1%	0.1%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.1	0.0	0.4	—	-100.0%	0.2%	—	—	—	—	—
Employee social benefits	0.1	0.0	0.4	—	-100.0%	0.2%	—	—	—	—	—
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	—	—	—	—	—	—	18.2	21.6	23.9	—	16.8%
Transport Economic Regulator	—	—	—	—	—	—	18.2	21.6	23.9	—	16.8%

Personnel information

Table 40.9 Integrated Transport Planning personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29					
Integrated Transport Planning		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	2025/26 - 2028/29	2026/27 - 2028/29	
Salary level	63	–	68	58.2	0.9	68	62.6	0.9	70	65.5	0.9	70	68.4	1.0	68	70.6	1.0	–0.3%	100.0%
1 – 6	10	–	12	6.9	0.6	9	5.8	0.6	11	7.6	0.7	10	7.5	0.7	8	6.2	0.8	–2.9%	14.2%
7 – 10	27	–	27	16.9	0.6	29	19.3	0.7	31	21.7	0.7	31	22.8	0.7	31	24.1	0.8	2.5%	45.1%
11 – 12	10	–	11	9.6	0.9	12	11.2	0.9	12	11.7	1.0	12	12.4	1.0	12	13.1	1.1	–	17.3%
13 – 16	16	–	18	24.8	1.4	18	26.3	1.5	16	24.5	1.5	16	25.8	1.6	16	27.2	1.7	–3.8%	23.3%

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

2. Rand million.

Programme 3: Rail Transport

Programme purpose

Facilitate and coordinate the development of sustainable rail transport policies, rail economic and safety regulation, and infrastructure development strategies that reduce system costs and improve customer service. Oversee rail public entities and the implementation of integrated rail services.

Objectives

- Improve the rail legislative and policy environment by finalising railway safety regulations for implementation by March 2029.
- Increase access to affordable and reliable transport systems in the rail sector by:
 - updating the national rail master plan databank by March 2028
 - obtaining approval to submit the National Rail Bill to Parliament by March 2027
 - developing the railway safety regulations by March 2027
 - finalising the bids procurement of the private sector participation unit by March 2027.

Subprogrammes

- *Rail Regulation* is responsible for the development of rail policies and safety and economic regulations.
- *Rail Infrastructure and Industry Development* coordinates the development and maintenance of investments in rail infrastructure.
- *Rail Operations* coordinates the implementation of integrated rail services, and monitors and analyses service delivery challenges in the rail industry.
- *Rail Oversight* manages and tracks the performance of the Passenger Rail Agency of South Africa and the Railway Safety Regulator, and manages transfer payments to these entities.
- *Rail Administration Support* provides strategic leadership and administrative support to the programme.

Expenditure trends and estimates

Table 40.10 Rail Transport 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Rail Regulation	8.5	9.2	12.5	19.5	31.9%	0.1%	18.1	18.9	19.5	-0.1%	0.1%
Rail Infrastructure and Industry Development	19.1	29.5	19.8	170.4	107.4%	0.2%	91.0	22.3	23.0	-48.7%	0.1%
Rail Operations	6.8	9.9	7.2	16.1	33.5%	0.0%	13.5	14.0	14.5	-3.5%	0.0%
Rail Oversight	19 931.4	20 527.9	19 433.5	37 273.3	23.2%	99.6%	31 789.3	29 080.3	36 873.0	-0.4%	99.7%
Rail Administration Support	5.8	6.1	7.0	6.8	5.4%	0.0%	6.9	7.2	7.4	3.1%	0.0%
Total	19 971.6	20 582.7	19 480.1	37 486.1	23.4%	100.0%	31 918.8	29 142.7	36 937.4	-0.5%	100.0%
Change to 2025 Budget estimate				–			8 823.8	6 884.8	13 680.3		
Economic classification											
Current payments	39.6	54.1	46.3	212.5	75.2%	0.4%	129.3	62.2	64.2	-32.9%	0.3%
Compensation of employees	22.2	22.0	26.6	31.5	12.3%	0.1%	32.9	34.4	35.5	4.1%	0.1%
Goods and services	17.3	32.1	19.7	181.0	118.6%	0.3%	96.4	27.8	28.7	-45.9%	0.2%
of which:											
Communication	0.3	0.3	0.3	0.6	25.7%	0.0%	0.7	0.7	0.7	6.5%	0.0%
Consultants: Business and advisory services	14.3	29.9	15.9	178.3	131.7%	0.2%	93.6	24.9	25.7	-47.6%	0.1%
Consumables: Stationery, printing and office supplies	0.6	0.2	0.6	0.2	-33.6%	0.0%	0.3	0.2	0.2	-2.1%	0.0%
Travel and subsistence	1.2	1.4	1.3	1.4	5.1%	0.0%	1.5	1.7	1.7	7.1%	0.0%
Operating payments	0.2	0.1	0.1	0.1	-24.1%	0.0%	0.0	0.1	0.1	1.0%	0.0%
Venues and facilities	0.2	–	0.5	0.2	2.1%	0.0%	0.1	0.1	0.1	-18.3%	0.0%
Transfers and subsidies	19 931.4	20 528.0	19 433.5	37 273.3	23.2%	99.6%	31 789.3	29 080.3	36 873.0	-0.4%	99.7%
Departmental agencies and accounts	72.9	76.1	79.5	83.1	4.5%	0.3%	86.4	89.9	92.7	3.7%	0.3%
Public corporations and private enterprises	19 858.5	20 451.8	19 354.0	37 190.2	23.3%	99.3%	31 702.9	28 990.4	36 780.4	-0.4%	99.5%
Households	–	0.1	–	–	–	0.0%	–	–	–	–	–
Payments for capital assets	0.6	0.5	0.2	0.3	-19.3%	0.0%	0.2	0.2	0.2	-19.4%	0.0%
Machinery and equipment	0.6	0.5	0.2	0.3	-19.3%	0.0%	0.2	0.2	0.2	-19.4%	0.0%
Payments for financial assets	0.0	–	0.0	–	-100.0%	0.0%	–	–	–	–	–
Total	19 971.6	20 582.7	19 480.1	37 486.1	23.4%	100.0%	31 918.8	29 142.7	36 937.4	-0.5%	100.0%
Proportion of total programme expenditure to vote expenditure	19.4%	26.4%	22.9%	35.1%	–	–	31.3%	29.4%	32.9%	–	–

Table 40.10 Rail Transport expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	–	0.1	–	–	–	–	–	–	–	–	–
Employee social benefits	–	0.1	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	72.9	76.1	79.5	83.1	4.5%	0.3%	86.4	89.9	92.7	3.7%	0.3%
Railway Safety Regulator	72.9	76.1	79.5	83.1	4.5%	0.3%	86.4	89.9	92.7	3.7%	0.3%
Public corporations and private enterprises											
Other transfers to public corporations											
Capital	12 618.5	12 936.3	11 577.5	29 224.3	32.3%	68.0%	20 826.0	18 880.6	26 250.8	-3.5%	67.3%
Passenger Rail Agency of South Africa: Other capital programmes	3 401.3	5 887.9	1 848.9	1 931.7	-17.2%	13.4%	4 110.7	4 275.2	4 408.1	31.7%	13.1%
Passenger Rail Agency of South Africa: Rolling stock fleet renewal programme	6 801.8	6 908.7	5 279.2	12 141.8	21.3%	31.9%	7 538.4	5 977.1	6 162.9	-20.2%	20.1%
Passenger Rail Agency of South Africa: Signalling	935.8	89.7	2 516.3	4 589.0	69.9%	8.3%	7 344.9	8 628.2	15 679.8	50.6%	32.3%
Passenger Rail Agency of South Africa: Metrorail (refurbishment of coaches)	1 400.6	49.4	1 734.0	1 811.6	9.0%	5.1%	–	–	–	-100.0%	–
Passenger Rail Agency of South Africa: Mainline passenger services (refurbishment of coaches)	79.0	0.6	199.2	208.1	38.1%	0.5%	–	–	–	-100.0%	–
Development Bank of Southern Africa: Infrastructure Fund: Ukuvuselela Gauteng-Eastern Cape High-Capacity Rail Corridor	–	–	–	209.0	–	0.2%	–	–	–	-100.0%	–
Development Bank of Southern Africa: Infrastructure Fund: North Corridor Reinstatement Project	–	–	–	4 937.0	–	5.1%	1 832.0	–	–	-100.0%	1.9%
Development Bank of Southern Africa: Infrastructure Fund: Iron Ore Corridor	–	–	–	3 396.0	–	3.5%	–	–	–	-100.0%	–
Subsidies on products and production											
Current	7 240.1	7 515.5	7 776.5	7 965.9	3.2%	31.3%	10 876.9	10 109.8	10 529.6	9.7%	32.2%
Passenger Rail Agency of South Africa: Metrorail (operations)	5 020.3	5 293.5	5 454.6	5 690.0	4.3%	22.0%	9 788.5	8 978.0	9 362.6	18.1%	28.7%
Passenger Rail Agency of South Africa: Mainline passenger services (operations)	1 257.6	1 263.9	1 320.6	1 229.8	-0.7%	5.2%	–	–	–	-100.0%	–
Passenger Rail Agency of South Africa: Rail maintenance operations and inventories	962.1	958.2	1 001.2	1 046.1	2.8%	4.1%	1 088.4	1 131.8	1 167.0	3.7%	3.5%

Personnel information

Table 40.11 Rail Transport personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)	
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate								
			2024/25			2025/26			2026/27			2027/28					2028/29
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost
Rail Transport			31	26.6	0.9	31	31.5	1.0	30	32.9	1.1	29	34.4	1.2	28	35.5	1.3
Salary level	32	–	31	26.6	0.9	31	31.5	1.0	30	32.9	1.1	29	34.4	1.2	28	35.5	1.3
1 – 6	7	–	7	3.2	0.5	6	3.3	0.5	5	3.2	0.6	5	3.1	0.6	5	3.3	0.7
7 – 10	11	–	11	7.9	0.7	11	8.0	0.8	11	8.4	0.8	11	8.9	0.8	9	8.5	0.9
11 – 12	8	–	8	5.4	0.7	7	5.0	0.7	7	5.3	0.8	7	5.6	0.8	7	5.9	0.8
13 – 16	6	–	5	10.2	2.0	7	15.2	2.2	7	16.0	2.3	7	16.8	2.4	7	17.8	2.5

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

2. Rand million.

Programme 4: Road Transport

Programme purpose

Develop and manage an integrated road infrastructure network, regulate road transport and ensure safer roads, and oversee road public entities.

Objective

- Increase investment in road infrastructure to improve access and efficiency and reduce the cost of road transport by:
 - submitting the road policy for South Africa to Cabinet for approval by March 2027
 - implementing the national road safety strategy by March 2027
 - submitting the draft Road Accident Benefit Scheme Bill for public comments by March 2027
 - amending bills for the Cross-Border Road Transport Agency, the Road Traffic Management Corporation, the Road Traffic Infringement Agency, the South African National Roads Agency and the Road Accident Fund for approval by Parliament by March 2028.

Subprogrammes

- *Road Regulation* synchronises road safety and traffic management legislation and oversees the inspectorate for driving licences and vehicle testing stations.
- *Road Infrastructure and Industry Development* facilitates and coordinates the planning, development and implementation of a sustainable and reliable integrated road infrastructure network and the enhancement of capacity in the industry.
- *Road Oversight* reviews and analyses the performance of road transport public entities and monitors their compliance with regulations and legislation. This subprogramme also transfers funds to the South African National Roads Agency, the Road Traffic Management Corporation and the Road Traffic Infringement Agency, and transfers the *provincial roads maintenance grant* to provinces.
- *Road Administration Support* provides strategic leadership and administrative support to the programme.
- *Road Engineering Standards* develops and implements road engineering standards and coordinates the development of an asset management system for safe and resilient road infrastructure.

Expenditure trends and estimates

Table 40.12 Road Transport 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Road Regulation	46.0	53.1	55.4	52.7	4.6%	0.1%	52.3	54.6	56.3	2.2%	0.1%
Road Infrastructure and Industry Development	20.0	26.3	51.6	83.4	61.1%	0.1%	85.0	86.6	88.9	2.1%	0.2%
Road Oversight	59 645.1	41 857.5	49 124.4	49 605.0	-6.0%	99.7%	52 794.2	54 025.0	59 997.2	6.5%	99.7%
Road Administration Support	9.0	10.1	9.6	60.9	89.0%	0.0%	10.8	11.3	11.6	-42.4%	0.0%
Road Engineering Standards	15.7	17.1	21.5	25.7	17.9%	0.0%	27.3	29.0	30.3	5.7%	0.1%
Total	59 735.8	41 964.1	49 262.5	49 827.8	-5.9%	100.0%	52 969.7	54 206.5	60 184.4	6.5%	100.0%
Change to 2025				–			(486.9)	(132.2)	75.3		
Budget estimate											

Table 40.12 Road Transport expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification						Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation	Average growth rate (%)		Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	89.6	106.0	137.6	221.8	35.2%	0.3%	174.5	180.4	186.1	-5.7%	0.3%
Compensation of employees	68.7	72.7	78.4	80.0	5.2%	0.1%	82.1	85.8	88.5	3.4%	0.2%
Goods and services	21.0	33.3	59.2	141.8	89.0%	0.1%	92.4	94.6	97.6	-11.7%	0.2%
of which:											
Advertising	0.2	0.9	0.5	0.9	57.5%	0.0%	1.3	1.0	1.0	2.6%	0.0%
Catering: Departmental activities	0.2	0.8	0.0	0.7	63.6%	0.0%	0.8	1.3	1.3	26.1%	0.0%
Communication	1.0	4.9	5.6	1.3	10.0%	0.0%	1.2	1.4	1.5	3.7%	0.0%
Consultants: Business and advisory services	1.0	5.1	31.0	115.7	379.5%	0.1%	65.1	67.0	69.2	-15.7%	0.1%
Travel and subsistence	13.7	18.1	19.6	20.2	13.8%	0.0%	20.6	20.8	21.3	1.8%	0.0%
Venues and facilities	0.1	0.4	0.1	0.9	160.7%	0.0%	1.1	1.1	1.1	5.4%	0.0%
Transfers and subsidies	35 908.8	41 857.6	44 103.4	43 569.4	6.7%	82.4%	49 415.0	50 910.1	55 390.2	8.3%	93.0%
Provinces and municipalities	12 780.5	15 432.5	17 364.1	18 789.1	13.7%	32.1%	18 054.2	17 980.8	18 539.6	-0.4%	32.6%
Departmental agencies and accounts	23 128.2	26 425.0	26 739.2	24 780.4	2.3%	50.3%	31 360.8	32 929.3	36 850.6	14.1%	60.4%
Households	0.1	0.1	0.1	–	-100.0%	0.0%	–	–	–	–	–
Payments for capital assets	0.9	0.5	0.4	1.0	3.6%	0.0%	1.0	1.1	1.1	3.7%	0.0%
Machinery and equipment	0.9	0.5	0.4	1.0	3.6%	0.0%	1.0	1.1	1.1	3.7%	0.0%
Payments for financial assets	23 736.5	0.0	5 021.1	6 035.6	-36.6%	17.3%	3 379.3	3 114.8	4 607.0	-8.6%	6.6%
Total	59 735.8	41 964.1	49 262.5	49 827.8	-5.9%	100.0%	52 969.7	54 206.5	60 184.4	6.5%	100.0%
Proportion of total programme expenditure to vote expenditure	58.0%	53.8%	58.0%	46.6%	–	–	51.9%	54.7%	53.6%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.1	0.1	0.1	–	-100.0%	–	–	–	–	–	–
Employee social benefits	0.1	0.1	0.1	–	-100.0%	–	–	–	–	–	–
Other transfers to households											
Current	–	0.0	–	–	–	–	–	–	–	–	–
Other transfers to households	–	0.0	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	11 823.8	9 136.7	8 862.2	9 195.6	-8.0%	19.4%	9 521.8	9 901.8	10 209.6	3.5%	17.7%
Road Traffic Management Corporation	224.2	220.1	197.0	249.3	3.6%	0.4%	214.1	222.6	229.5	-2.7%	0.4%
South African National Roads Agency: Gauteng freeway improvement project	4 404.4	1 330.9	724.0	756.5	-44.4%	3.6%	787.0	818.5	843.9	3.7%	1.5%
South African National Roads Agency	7 186.1	7 494.5	7 689.5	7 992.8	3.6%	15.1%	8 315.7	8 647.6	8 916.4	3.7%	15.5%
Road Traffic Infringement Agency: Operations	9.1	9.5	159.9	10.3	4.3%	0.1%	10.7	11.1	11.5	3.7%	0.0%
South African National Roads Agency: Single ticketing for public transport	–	10.0	20.0	30.0	–	–	31.2	32.5	33.5	3.7%	0.1%
Road Traffic Infringement Agency: Administrative adjudication of road traffic offences rollout	–	71.8	71.8	156.7	–	0.1%	163.1	169.6	174.8	3.7%	0.3%
Capital	11 304.4	17 288.2	17 877.0	15 584.8	11.3%	30.9%	21 838.9	23 027.5	26 641.0	19.6%	42.7%
South African National Roads Agency: Non-toll network	8 863.1	15 123.0	15 614.5	13 221.0	14.3%	26.3%	19 379.6	20 470.0	24 004.0	22.0%	38.2%
South African National Roads Agency: Moloto Road upgrade	885.8	923.8	965.3	1 008.5	4.4%	1.9%	1 049.3	1 091.2	1 125.1	3.7%	2.0%
South African National Roads Agency: N2 Wild Coast project	1 190.4	1 241.5	1 297.2	1 355.3	4.4%	2.5%	1 410.1	1 466.4	1 511.9	3.7%	2.6%
South African National Roads Agency: KwaZulu-Natal flood damage to toll roads	365.0	–	–	–	-100.0%	0.2%	–	–	–	–	–

Table 40.12 Road Transport expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Provinces and municipalities											
Provincial revenue funds											
Capital	12 665.4	15 317.1	17 243.5	18 663.0	13.8%	31.8%	17 923.1	17 844.4	18 399.0	-0.5%	32.4%
Provincial roads maintenance grant: Roads maintenance component	10 766.1	10 748.9	12 001.6	12 094.3	4.0%	22.7%	11 246.1	12 228.4	12 608.5	1.4%	21.6%
Provincial roads maintenance grant: Disaster relief component	1 510.4	600.5	–	–	-100.0%	1.1%	1 511.6	–	–	–	0.9%
Provincial roads maintenance grant: Welisizwe rural bridges programme	388.9	1 020.0	1 254.0	1 378.0	52.5%	2.0%	–	–	–	-100.0%	–
Provincial roads maintenance grant: Refurbishment component	–	2 947.6	3 987.8	5 190.7	–	6.0%	5 165.4	5 616.0	5 790.5	3.7%	9.9%
Municipal bank accounts											
Current	115.0	115.5	120.6	126.1	3.1%	0.2%	131.1	136.4	140.6	3.7%	0.2%
Rural roads asset management systems grant	115.0	115.5	120.6	126.1	3.1%	0.2%	131.1	136.4	140.6	3.7%	0.2%

Personnel information

Table 40.13 Road Transport personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
Road Transport			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	91	—	93	78.4	0.8	87	80.0	0.9	86	82.1	1.0	85	85.8	1.0	82	88.5	1.1	-1.7%	100.0%
1 – 6	9	—	11	5.0	0.5	9	4.7	0.5	9	4.9	0.5	9	5.2	0.6	9	5.5	0.6	—	10.7%
7 – 10	46	—	47	37.1	0.8	43	36.0	0.8	43	37.8	0.9	42	39.1	0.9	40	39.2	1.0	-2.7%	49.4%
11 – 12	26	—	26	19.5	0.8	25	19.8	0.8	25	20.8	0.8	25	21.9	0.9	25	23.1	0.9	—	29.3%
13 – 16	10	—	9	16.8	1.9	10	19.6	2.0	9	18.6	2.1	9	19.6	2.2	9	20.7	2.3	-3.7%	10.6%

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

2. Rand million.

Programme 5: Civil Aviation

Programme purpose

Facilitate the development of an economically viable air transport industry that is safe, secure, efficient, environmentally friendly and compliant with international standards through regulation and investigations, and oversee aviation entities.

Objectives

- Ensure safer air travel and increased business confidence by:
 - conducting and finalising the benchmark study for setting up an independent aircraft accidents and incidents authority by March 2027
 - submitting the search and rescue asset strategy to Cabinet for approval by March 2028
 - submitting the national civil aviation policy to Cabinet for approval by March 2027
 - submitting the national airports development plan to Cabinet for approval by March 2028
 - developing an airfreight strategy for South Africa for submission to Cabinet by March 2027.

Subprogrammes

- *Aviation Policy and Regulations* develops and maintains the civil aviation regulatory regime to respond to national imperatives and international norms, standards and protocols.
- *Aviation Economic Analysis and Industry Development* provides aviation economic analysis and develops relevant frameworks for industry development and airfreight logistics activities.
- *Aviation Safety, Security, Environment, and Search and Rescue* develops and monitors South Africa's aviation safety, security, environment, and search and rescue regime; and manages investigations into aviation accidents and serious incidents to identify deficiencies and make safety recommendations on mechanisms to address them.
- *Aviation Oversight* monitors the performance of Airports Company South Africa, the Air Traffic and Navigation Services Company and the South African Civil Aviation Authority in line with the legislative framework.
- *Aviation Administration Support* provides strategic leadership and administrative support to the programme.

Expenditure trends and estimates

Table 40.14 Civil Aviation 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Aviation Policy and Regulations	34.0	38.6	42.0	42.9	8.0%	8.7%	39.8	41.5	42.8	-0.1%	14.8%
Aviation Economic Analysis and Industry Development	12.4	21.3	15.1	28.1	31.5%	4.2%	23.9	24.9	25.7	-2.9%	8.9%
Aviation Safety, Security, Environment, and Search and Rescue	93.9	75.3	87.5	94.9	0.4%	19.3%	104.1	108.3	111.6	5.6%	38.6%
Aviation Oversight	263.9	160.8	377.3	399.6	14.8%	66.0%	94.6	98.3	101.4	-36.7%	35.0%
Aviation Administration Support	9.8	9.4	7.4	7.2	-9.9%	1.9%	7.5	7.8	8.1	4.0%	2.8%
Total	414.0	305.4	529.3	572.6	11.4%	100.0%	269.8	280.9	289.6	-20.3%	100.0%
Change to 2025 Budget estimate				-			(95.0)	(100.5)	(108.9)		
Economic classification											
Current payments	204.7	196.8	214.9	235.7	4.8%	46.8%	240.4	250.3	258.1	3.1%	89.1%
Compensation of employees	40.6	46.3	51.8	51.5	8.3%	10.4%	53.9	56.3	58.1	4.1%	20.0%
Goods and services	164.1	150.5	163.1	184.2	3.9%	36.3%	186.6	194.0	200.0	2.8%	69.1%
of which:											
Communication	78.8	62.2	70.5	76.2	-1.1%	15.8%	84.2	87.7	90.4	5.9%	31.2%
Consultants: Business and advisory services	68.3	69.4	75.1	94.3	11.4%	16.9%	86.6	91.0	93.8	-0.2%	32.3%
Consumables: Stationery, printing and office supplies	0.5	0.5	0.3	1.1	33.2%	0.1%	0.6	1.2	1.3	4.6%	0.4%
Operating leases	1.9	2.1	2.5	0.5	-34.2%	0.4%	2.4	0.6	0.6	6.2%	0.4%
Travel and subsistence	4.2	8.1	6.0	8.6	27.6%	1.5%	9.3	9.4	9.7	3.9%	3.4%
Venues and facilities	0.6	2.2	3.5	0.6	1.9%	0.4%	1.1	0.8	0.8	9.7%	0.3%
Transfers and subsidies	208.1	107.6	108.5	117.7	-17.3%	29.8%	28.7	29.9	30.8	-36.0%	10.6%
Departmental agencies and accounts	187.9	85.8	87.4	90.1	-21.7%	24.8%	-	-	-	-100.0%	-
Foreign governments and international organisations	15.6	16.7	16.1	22.4	12.8%	3.9%	23.3	24.2	25.0	3.7%	8.6%
Non-profit institutions	4.6	4.8	5.0	5.2	4.4%	1.1%	5.4	5.7	5.8	3.7%	2.0%
Households	0.0	0.3	0.0	-	-100.0%	0.0%	-	-	-	-	-
Payments for capital assets	1.2	1.0	1.9	0.6	-18.8%	0.3%	0.6	0.7	0.7	3.7%	0.2%
Machinery and equipment	1.2	1.0	1.9	0.6	-18.8%	0.3%	0.6	0.7	0.7	3.7%	0.2%
Payments for financial assets	0.0	0.1	204.0	218.6	5924.0%	23.2%	-	-	-	-100.0%	-
Total	414.0	305.4	529.3	572.6	11.4%	100.0%	269.8	280.9	289.6	-20.3%	100.0%
Proportion of total programme expenditure to vote expenditure	0.4%	0.4%	0.6%	0.5%	-	-	0.3%	0.3%	0.3%	-	-

Table 40.14 Civil Aviation expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	0.0	0.3	0.0	–	-100.0%	–	–	–	–	–	–
Employee social benefits	0.0	0.3	0.0	–	-100.0%	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	187.9	85.8	87.4	90.1	-21.7%	24.8%	–	–	–	-100.0%	–
South African Civil Aviation Authority: Operations	187.9	85.8	87.4	90.1	-21.7%	24.8%	–	–	–	-100.0%	–
Non-profit institutions											
Current	4.6	4.8	5.0	5.2	4.4%	1.1%	5.4	5.7	5.8	3.7%	2.0%
National Sea Rescue Institute	4.1	4.3	4.5	4.7	4.5%	1.0%	4.9	5.1	5.3	3.7%	1.8%
South African Radio League: National emergency communications division	0.1	0.1	0.1	0.1	4.3%	–	0.1	0.1	0.1	3.8%	0.0%
Mountain Club of South Africa	0.1	0.1	0.1	0.1	4.3%	–	0.1	0.1	0.1	3.8%	0.0%
Off Road Rescue Unit	0.1	0.1	–	0.1	4.3%	–	0.1	0.1	0.1	3.8%	0.0%
K9 Search and Rescue	0.1	0.1	0.1	0.1	4.3%	–	0.1	0.1	0.1	3.8%	0.0%
Association of South Africa Search and Rescue ZA	–	–	0.1	–	–	–	–	–	–	–	–
Foreign governments and international organisations											
Current	15.6	16.7	16.1	22.4	12.8%	3.9%	23.3	24.2	25.0	3.7%	8.6%
African Civil Aviation Commission	3.7	3.9	4.1	7.3	26.0%	1.0%	7.6	7.9	8.2	3.7%	2.8%
International Civil Aviation Organisation	4.0	3.3	3.3	6.3	16.0%	0.9%	6.6	6.8	7.1	3.7%	2.4%
Cospas-Sarsat Programme	0.8	0.9	0.9	0.7	-4.1%	0.2%	0.8	0.8	0.8	3.7%	0.3%
Southern African Development Community: International Civil Aviation Organisation mission	0.1	–	0.1	0.1	-0.4%	–	0.1	0.1	0.1	4.5%	0.0%
Southern African Development Community Aviation Safety Organisation	6.9	8.5	7.7	7.9	4.4%	1.7%	8.2	8.5	8.8	3.7%	3.0%

Personnel information

Table 40.15 Civil Aviation personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Civil Aviation																			
Salary level	54	–	56	51.8	0.9	49	51.5	1.1	48	53.9	1.1	47	56.3	1.2	45	58.1	1.3	-2.3%	100.0%
1 – 6	8	–	11	3.6	0.3	5	1.8	0.3	4	1.6	0.4	3	1.2	0.4	3	1.3	0.4	-14.8%	7.9%
7 – 10	26	–	25	22.5	0.9	23	22.5	1.0	23	23.7	1.0	23	24.9	1.1	22	25.0	1.1	-1.8%	49.3%
11 – 12	12	–	12	12.3	1.0	12	13.1	1.1	12	13.8	1.1	12	14.5	1.2	12	15.3	1.3	–	25.7%
13 – 16	8	–	8	13.4	1.7	8	14.1	1.8	8	14.9	1.9	8	15.7	2.0	8	16.5	2.1	–	17.1%

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

2. Rand million.

Programme 6: Maritime Transport

Programme purpose

Promote a safe, reliable and economically viable maritime transport sector through the development and implementation of policies and strategies, and oversee maritime public entities.

Objectives

- Position South Africa as a strategic shipping and maritime player by submitting coastal shipping agreement tabled in Cabinet by March 2029

- Ensure safer communities and increased business confidence by overseeing inspections of fishing vessels for safety compliance on an ongoing basis.

Subprogrammes

- *Maritime Policy Development* develops and maintains a maritime regulatory regime that is responsive to national imperatives and international norms, standards and protocols. This subprogramme is also responsible for the development and maintenance of maritime policies and strategies.
- *Maritime Infrastructure and Industry Development* facilitates the development of integrated maritime infrastructure and an integrated maritime industry.
- *Implementation, Monitoring and Evaluation* ensures the implementation of legislation, policies and strategies related to maritime safety, security and environmental protection.
- *Maritime Oversight* makes transfers to public entities in the maritime field, the South African Maritime Safety Authority and the Ports Regulator of South Africa and oversees these entities' compliance with relevant regulations and legislation.
- *Maritime Administration Support* provides strategic leadership and administrative support to the programme.

Expenditure trends and estimates

Table 40.16 Maritime Transport 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Maritime Policy Development	12.7	14.3	14.0	15.6	7.1%	2.8%	14.2	14.9	15.3	-0.6%	1.9%
Maritime Infrastructure and Industry Development	14.9	9.3	8.2	12.8	-5.0%	2.2%	13.3	13.9	14.3	4.0%	1.8%
Implementation, Monitoring and Evaluation	68.4	109.8	103.0	114.0	18.5%	19.3%	343.1	356.8	367.9	47.8%	45.9%
Maritime Oversight	43.8	43.6	45.6	1 389.2	216.5%	74.3%	939.9	149.8	61.1	-64.7%	49.5%
Maritime Administration Support	7.5	7.7	7.5	6.4	-5.0%	1.4%	6.7	7.0	7.2	3.9%	0.9%
Total	147.3	184.6	178.3	1 538.0	118.6%	100.0%	1 317.3	542.4	466.0	-32.8%	100.0%
Change to 2025 Budget estimate				-			(1.4)	0.3	(100.5)		
Economic classification											
Current payments	102.6	140.5	131.9	148.3	13.1%	25.5%	376.9	392.1	404.3	39.7%	50.4%
Compensation of employees	26.7	28.4	31.9	31.2	5.4%	5.8%	30.0	31.4	32.4	1.2%	4.0%
Goods and services	75.9	112.1	100.0	117.1	15.5%	19.8%	346.9	360.7	371.9	47.0%	46.4%
of which:											
Catering: Departmental activities	0.1	0.5	0.1	0.5	70.5%	0.1%	0.5	0.6	0.6	4.2%	0.1%
Communication	0.3	0.4	0.4	1.0	44.1%	0.1%	1.0	1.1	1.2	5.8%	0.1%
Consultants: Business and advisory services	0.5	-	0.4	10.0	180.4%	0.5%	236.6	247.5	255.2	194.3%	31.8%
Infrastructure and planning services	57.2	95.6	89.0	97.7	19.5%	16.6%	102.2	104.8	108.1	3.4%	13.5%
Operating leases	1.1	1.3	1.5	0.5	-25.6%	0.2%	0.5	0.5	0.5	5.9%	0.1%
Travel and subsistence	7.1	8.0	5.2	4.6	-13.6%	1.2%	4.8	4.9	5.1	3.4%	0.6%
Transfers and subsidies	43.8	43.6	45.5	1 069.2	190.0%	58.7%	939.9	149.8	61.1	-61.5%	49.5%
Departmental agencies and accounts	43.0	42.6	44.5	46.5	2.6%	8.6%	53.6	55.8	58.1	7.7%	7.2%
Foreign governments and international organisations	0.8	1.0	1.1	2.7	49.3%	0.3%	2.9	3.0	3.1	3.7%	0.4%
Public corporations and private enterprises	-	-	-	1 020.0	-	49.8%	883.4	91.1	-	-100.0%	41.9%
Payments for capital assets	0.9	0.6	0.9	0.5	-18.5%	0.1%	0.5	0.5	0.5	3.7%	0.1%
Machinery and equipment	0.9	0.6	0.9	0.5	-18.5%	0.1%	0.5	0.5	0.5	3.7%	0.1%
Payments for financial assets	0.0	0.1	-	320.0	4208.9%	15.6%	-	-	-	-100.0%	-
Total	147.3	184.6	178.3	1 538.0	118.6%	100.0%	1 317.3	542.4	466.0	-32.8%	100.0%
Proportion of total programme expenditure to vote expenditure	0.1%	0.2%	0.2%	1.4%	-	-	1.3%	0.5%	0.4%	-	-

Subprogrammes

- *Public Transport Regulation* manages the development and maintenance of policy, legislation and regulation, and coordinates and facilitates implementation. This subprogramme is responsible for managing information on public transport systems developed in terms of the National Land Transport Act (2009).
- *Rural and Scholar Transport* develops and reviews rural, scholar and non-motorised transport strategies, and coordinates and evaluates their implementation.
- *Public Transport Industry Development* oversees and facilitates the implementation of public transport policy, legislation and strategy, develops public transport empowerment schemes, manages the taxi recapitalisation programme, and facilitates stakeholder relations and conflict resolution in the industry.
- *Public Transport Oversight* oversees the use of public transport subsidies and grants, and monitors compliance with the annual Division of Revenue Act in terms of transferring funds, reporting, allocations and adjustments.
- *Public Transport Administration Support* provides strategic leadership and administrative support to the programme.
- *Public Transport Network Development* develops norms and standards for integrated public transport systems to help provide accessible, reliable, affordable and integrated public transport network services in municipalities.

Expenditure trends and estimates

Table 40.18 Public Transport 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Public Transport Regulation	29.5	30.9	33.8	42.5	13.0%	0.2%	54.6	56.9	58.7	11.3%	0.4%
Rural and Scholar Transport	10.0	39.0	29.9	44.3	64.3%	0.2%	45.3	47.1	48.6	3.1%	0.3%
Public Transport Industry Development	155.3	162.5	189.0	206.7	10.0%	1.2%	207.0	218.0	224.9	2.8%	1.5%
Public Transport Oversight	13 508.9	14 022.9	14 504.7	16 330.8	6.5%	98.1%	14 439.6	13 604.2	13 129.8	-7.0%	97.4%
Public Transport Administration Support	10.5	18.5	29.5	21.4	27.0%	0.1%	16.3	17.0	17.5	-6.5%	0.1%
Public Transport Network Development	9.3	12.2	21.4	33.3	53.2%	0.1%	34.7	36.1	37.1	3.6%	0.3%
Total	13 723.4	14 286.1	14 808.4	16 679.0	6.7%	100.0%	14 797.3	13 979.4	13 516.5	-6.8%	100.0%
Change to 2025 Budget estimate				–			(2 596.3)	(2 891.6)	(4 111.9)		
Economic classification	213.0	261.9	303.3	347.9	17.8%	1.9%	357.4	374.8	386.3	3.6%	2.6%
Current payments											
Compensation of employees	62.9	63.5	67.5	72.1	4.7%	0.4%	75.4	78.9	81.3	4.1%	0.6%
Goods and services	150.0	198.4	235.8	275.7	22.5%	1.4%	282.0	295.9	305.0	3.4%	2.1%
of which:											
Minor assets	0.0	0.6	0.0	2.0	317.5%	0.0%	1.2	1.3	1.4	-11.3%	0.0%
Communication	0.7	8.0	19.5	1.3	20.3%	0.0%	1.3	1.6	1.6	8.0%	0.0%
Consultants: Business and advisory services	142.8	152.4	188.7	239.6	18.8%	1.2%	248.1	259.9	267.9	3.8%	1.8%
Inventory: Other supplies	0.6	27.7	15.0	22.1	233.5%	0.1%	22.9	23.6	24.4	3.4%	0.2%
Travel and subsistence	4.7	5.5	5.7	7.4	16.2%	0.0%	5.2	5.9	6.1	-6.0%	0.0%
Training and development	–	–	0.5	2.0	–	0.0%	2.1	2.3	2.4	5.5%	0.0%
Transfers and subsidies	13 509.4	14 023.4	14 504.7	16 330.8	6.5%	98.1%	14 439.6	13 604.2	13 129.8	-7.0%	97.4%
Provinces and municipalities	13 103.3	13 597.0	13 815.0	15 626.0	6.0%	94.4%	14 120.0	13 253.9	12 762.7	-6.5%	94.9%
Public corporations and private enterprises	–	–	380.2	362.9	–	1.2%	112.9	115.7	119.3	-31.0%	0.8%
Non-profit institutions	27.5	28.7	30.0	31.3	4.5%	0.2%	32.6	33.9	34.9	3.7%	0.2%
Households	378.7	397.8	279.6	310.6	-6.4%	2.3%	174.1	200.8	212.9	-11.8%	1.4%
Payments for capital assets	1.0	0.8	0.3	0.3	-29.6%	0.0%	0.4	0.4	0.4	3.7%	0.0%
Machinery and equipment	1.0	0.8	0.3	0.3	-29.6%	0.0%	0.4	0.4	0.4	3.7%	0.0%
Payments for financial assets	0.0	0.0	0.0	–	-100.0%	0.0%	–	–	–	–	–
Total	13 723.4	14 286.1	14 808.4	16 679.0	6.7%	100.0%	14 797.3	13 979.4	13 516.5	-6.8%	100.0%
Proportion of total programme expenditure to vote expenditure	13.3%	18.3%	17.4%	15.6%	–	–	14.5%	14.1%	12.0%	–	–

Table 40.18 Public Transport expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	0.5	0.5	0.0	–	-100.0%	–	–	–	–	–	–
Employee social benefits	0.5	0.5	0.0	–	-100.0%	–	–	–	–	–	–
Other transfers to households											
Current	378.1	397.3	279.6	310.6	-6.3%	2.3%	174.1	200.8	212.9	-11.8%	1.4%
Taxi recapitalisation	378.1	397.3	279.6	310.6	-6.3%	2.3%	174.1	200.8	212.9	-11.8%	1.4%
Public corporations and private enterprises											
Other transfers to private enterprises											
Current	–	–	380.2	362.9	–	1.2%	112.9	115.7	119.3	-31.0%	0.8%
Taxi Recapitalisation South Africa: Taxi empowerment projects	–	–	80.2	110.0	–	0.3%	112.9	115.7	119.3	2.7%	0.8%
Taxi Recapitalisation South Africa: Once-off taxi gratuity	–	–	300.0	252.9	–	0.9%	–	–	–	-100.0%	–
Non-profit institutions											
Current	27.5	28.7	30.0	31.3	4.5%	0.2%	32.6	33.9	34.9	3.7%	0.2%
South African National Taxi Council	27.5	28.7	30.0	31.3	4.5%	0.2%	32.6	33.9	34.9	3.7%	0.2%
Provinces and municipalities											
Provincial revenue funds											
Current	7 090.4	7 402.9	7 735.4	8 081.9	4.5%	50.9%	8 408.6	8 744.1	9 015.9	3.7%	61.9%
Public transport operations grant	7 090.4	7 402.9	7 735.4	8 081.9	4.5%	50.9%	8 408.6	8 744.1	9 015.9	3.7%	61.9%
Municipal bank accounts											
Capital	6 012.9	6 194.0	6 079.6	7 544.1	7.9%	43.4%	5 711.4	4 509.8	3 746.8	-20.8%	33.0%
Public transport network grant	6 012.9	6 194.0	6 079.6	7 544.1	7.9%	43.4%	5 711.4	4 509.8	3 746.8	-20.8%	33.0%

Personnel information

Table 40.19 Public Transport personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
Public Transport			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	90	12	94	67.5	0.7	91	72.1	0.8	90	75.4	0.8	90	78.9	0.9	87	81.3	0.9	-1.5%	100.0%
1 – 6	13	–	11	8.8	0.8	12	10.0	0.9	11	10.1	0.9	11	10.1	0.9	11	10.7	1.0	-2.5%	12.3%
7 – 10	33	–	34	20.5	0.6	32	20.4	0.6	32	21.4	0.7	32	22.6	0.7	29	22.0	0.8	-3.5%	34.8%
11 – 12	15	–	14	14.5	1.0	14	15.5	1.1	14	16.3	1.2	14	17.1	1.2	14	18.1	1.3	–	15.8%
13 – 16	17	–	17	22.2	1.3	18	25.0	1.4	18	26.3	1.5	18	27.7	1.5	18	29.2	1.6	–	20.3%
Other	12	12	18	1.6	0.1	15	1.3	0.1	15	1.3	0.1	15	1.3	0.1	15	1.3	0.1	–	16.9%

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

2. Rand million.

Programme 8: State-owned Companies Governance Assurance and Performance

Programme purpose

Oversee the governance and performance of the department's state-owned entities.

Objectives

- Improve corporate governance of the department's entities and strengthen its oversight function annually by:
 - submitting the shareholder compacts and performance agreements of 14 public entities to the minister for approval

- submitting the corporate plans, strategic plans and annual performance plans of entities to the minister for approval
- submitting the annual shareholder-led board evaluation reports to the minister for consideration.

Subprogrammes

- *Technical Services* provides technical advisory services through feasibility studies, approvals, budgets, strategic/corporate plans and annual reports of the department's public entities.
- *Public Entity Oversight* provides financial assessments of state-owned companies, and coordinates and ensures compliance with performance and financial requirements.
- *Governance Services* facilitates, monitors and evaluates the implementation of good governance frameworks.
- *State-owned Companies Risk and Ethics* provides for the risk profiling of state-owned companies and the development of mitigation strategies to support the department as shareholder.
- *Business Enhancement Services* provides sector business enhancement services to enable the shareholder to enhance the strategic operations of its state-owned companies.
- *State-owned Companies Governance Assurance and Performance Administrative Support* provides strategic leadership and administrative support to the programme.

Expenditure trends and estimates

Table 40.20 State-owned Companies Governance Assurance and Performance expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Technical Services	8.3	10.3	9.4	10.2	6.9%	–	10.8	11.3	11.7	4.5%	–
Public Entity Oversight	8 434.1	7.9	10.9	16.8	-87.4%	–	17.5	18.3	18.9	4.1%	–
Governance Services	9.8	21.5	10.7	13.3	10.7%	–	13.9	17.9	18.4	11.6%	–
State-owned Companies Risk and Ethics	2.8	3.3	2.8	3.3	5.2%	–	3.5	3.6	3.8	4.6%	–
Business Enhancement Services	3.1	3.3	3.4	3.0	-1.4%	–	3.2	3.4	3.5	5.4%	–
State-owned Companies Governance Assurance and Performance Administrative Support	8.3	9.0	6.1	7.5	-3.1%	–	8.0	8.3	8.6	4.5%	–
Change to 2025 Budget estimate				(54.0)			(56.9)	(63.0)	(65.9)		
Economic classification											
Current payments	46.0	54.5	43.3	52.9	4.8%	–	55.7	61.6	63.5	6.3%	–
Compensation of employees	38.8	33.1	28.2	42.8	3.4%	–	44.7	46.8	48.2	4.0%	–
Goods and services	7.2	21.4	15.1	10.1	11.8%	–	10.9	14.8	15.3	14.9%	–
of which:											
Advertising	0.3	0.1	0.2	0.6	29.8%	–	0.6	0.6	0.6	3.8%	–
Communication	0.3	0.4	0.6	0.5	14.5%	–	0.7	0.6	0.6	4.8%	–
Consultants: Business and advisory services	2.4	2.6	4.2	3.0	7.7%	–	3.0	2.9	3.0	-0.1%	–
Legal services	2.2	14.6	1.8	2.8	7.8%	–	2.8	7.1	7.3	38.6%	–
Contractors	0.0	0.1	0.7	0.7	199.9%	–	0.7	0.7	0.7	2.2%	–
Travel and subsistence	1.6	2.7	1.8	1.9	6.6%	–	2.6	2.2	2.3	5.7%	–
Payments for capital assets	0.9	0.8	–	1.1	6.8%	–	1.2	1.3	1.3	4.2%	–
Machinery and equipment	0.9	0.8	–	1.1	6.8%	–	1.2	1.3	1.3	4.2%	–
Payments for financial assets	8 419.5	–	–	–	-100.0%	–	–	–	–	–	–
Proportion of total programme expenditure to vote expenditure											

Personnel information

Table 40.21 State-owned Companies Governance Assurance and Performance personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
State-owned Companies Governance Assurance and Performance			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	37	–	33	28.2	0.9	44	42.8	1.0	43	44.7	1.0	42	46.8	1.1	39	48.2	1.2	-3.5%	100.0%
1 – 6	5	–	5	1.7	0.3	6	2.0	0.4	5	1.9	0.4	4	1.6	0.4	1	0.5	0.4	–	8.2%
7 – 10	10	–	10	5.2	0.5	11	6.3	0.6	11	6.6	0.6	11	7.0	0.6	11	7.4	0.7	–	26.6%
11 – 12	11	–	9	8.3	0.9	11	10.6	1.0	11	11.2	1.0	11	11.8	1.1	11	12.4	1.1	–	26.6%
13 – 16	11	–	9	13.0	1.4	16	23.9	1.5	16	25.1	1.6	16	26.4	1.7	16	27.9	1.7	–	38.7%

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

2. Rand million.

Entities

Air Traffic Navigation Services Company

Selected performance indicators

Table 40.22 Air Traffic and Navigation Services Company performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of air traffic safety incidents per year (per 100 000 flights)	Communication	Increased infrastructure investment, access and efficiency	7	2	2	2	2	2	2
Number of serious air traffic safety incidents per year (per 100 000 flight hours)	Surveillance		3	4	4	4	4	4	4
Average delay in seconds per delayed flight per year	Surveillance		360	360	360	360	360	360	360
Average communication system availability percentage per year	Communication		99.67%	99.67%	99.67%	99.67%	99.67%	99.68%	99.67%
Average navigation system availability percentage per year	Investigations		98.65%	98.65%	98.65%	98.65%	98.65%	98.65%	98.66%
Average surveillance system availability percentage per year	Surveillance		99.77%	99.77%	99.77%	99.77%	99.77%	99.77%	99.77%

Entity overview

The Air Traffic and Navigation Services Company is a schedule 2 public entity established in terms of the Air Traffic and Navigation Services Act (1993). It is mandated to provide safe, orderly and efficient air traffic navigation and associated services to the air traffic management community. The company operates in line with the standards and practices of the International Civil Authority Organisation, and the regulations and standards of the South African Civil Aviation Authority.

The company has a budget of R7.3 billion over the medium term, increasing at an average annual rate of 5.2 per cent, from R2.2 billion in 2025/26 to R2.5 billion in 2028/29. Spending on compensation of employees comprises an estimated 65.6 per cent (R4.8 billion) of total expenditure over the period ahead, while spending on goods and services accounts for an estimated 23.7 per cent (R1.7 billion).

As a self-funded company, the company expects to generate 97.2 per cent (R7.1 billion) of its revenue over the medium term from the calibration and aeronautical services it provides to the aviation industry. Revenue is expected to increase at an average annual rate of 5.3 per cent, from R2.2 billion in 2025/26 to R2.6 billion in 2028/29.

Programmes/Objectives/Activities

Table 40.23 Air Traffic and Navigation Services Company Limited expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million					2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Administration	240.6	281.2	295.0	350.4	13.3%	16.0%	368.7	384.2	407.8	5.2%	16.0%
Communication	751.9	885.8	922.0	1 094.9	13.3%	50.0%	1 152.1	1 200.6	1 274.4	5.2%	50.0%
Investigations	75.2	88.6	92.2	109.5	13.3%	5.0%	115.2	120.1	127.4	5.2%	5.0%
Surveillance	120.3	141.7	147.5	175.2	13.3%	8.0%	184.3	192.1	203.9	5.2%	8.0%
Display Systems	15.0	17.7	18.4	21.9	13.3%	1.0%	23.0	24.0	25.5	5.2%	1.0%
Simulator	300.7	354.3	368.8	438.0	13.3%	20.0%	460.9	480.2	509.8	5.2%	20.0%
Total	1 503.7	1 769.2	1 843.9	2 189.9	13.3%	100.0%	2 304.3	2 401.2	2 548.8	5.2%	100.0%

Statements of financial performance, cash flow and financial position

Table 40.24 Air Traffic and Navigation Services Company Limited statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million					2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	1 456.6	1 795.2	1 866.2	2 206.4	14.8%	99.9%	2 310.5	2 436.9	2 573.6	5.3%	100.0%
Sale of goods and services other than capital assets	1 395.7	1 728.3	1 793.7	2 130.1	15.1%	96.2%	2 224.3	2 368.7	2 520.2	5.8%	97.2%
Other non-tax revenue	60.9	66.8	72.5	76.3	7.8%	3.8%	86.2	68.2	53.4	-11.3%	2.8%
Transfers received	5.3	—	—	—	-100.0%	0.1%	—	—	—	—	—
Total revenue	1 461.9	1 795.2	1 866.2	2 206.4	14.7%	100.0%	2 310.5	2 436.9	2 573.6	5.3%	100.0%
Expenses											
Current expenses	1 503.7	1 731.9	1 829.5	2 183.8	13.2%	99.2%	2 302.0	2 388.0	2 539.6	5.2%	99.7%
Compensation of employees	850.4	1 031.7	1 104.3	1 356.7	16.9%	59.4%	1 465.0	1 582.2	1 708.8	8.0%	65.6%
Goods and services	477.6	516.8	520.4	632.6	9.8%	29.4%	585.6	554.8	577.8	-3.0%	23.7%
Depreciation	162.5	157.5	168.8	157.6	-1.0%	8.8%	200.6	208.6	217.0	11.3%	8.6%
Interest, dividends and rent on land	13.3	25.9	36.0	36.8	40.4%	1.5%	50.8	42.3	36.0	-0.7%	1.8%
Transfers and subsidies	—	37.4	14.4	6.1	—	0.8%	2.3	13.2	9.2	14.5%	0.3%
Total expenses	1 503.7	1 769.2	1 843.9	2 189.9	13.3%	100.0%	2 304.3	2 401.2	2 548.8	5.2%	100.0%
Surplus/(Deficit)	(41.8)	25.9	22.3	16.5	-173.4%		6.2	35.7	24.8	14.5%	
Cash flow statement											
Cash flow from operating activities	156.6	240.7	199.0	174.1	3.6%	100.0%	215.5	244.4	243.4	11.8%	100.0%
Receipts											
Non-tax receipts	1 413.6	1 793.0	1 866.2	2 206.4	16.0%	100.0%	2 319.2	2 436.9	2 573.6	5.3%	100.0%
Sales of goods and services other than capital assets	1 395.7	1 728.3	1 793.7	2 130.1	15.1%	96.8%	2 233.0	2 368.7	2 520.2	5.8%	97.2%
Other tax receipts	17.9	64.6	72.5	76.3	62.2%	3.2%	86.2	68.2	53.4	-11.3%	2.8%
Financial transactions in assets and liabilities	—	2.2	—	—	—	—	—	—	—	—	—
Total receipts	1 413.6	1 795.2	1 866.2	2 206.4	16.0%	100.0%	2 319.2	2 436.9	2 573.6	5.3%	100.0%
Payment											
Current payments	1 259.2	1 517.1	1 647.3	2 026.2	17.2%	99.1%	2 101.4	2 179.3	2 321.0	4.6%	99.6%
Compensation of employees	850.4	1 031.7	1 104.3	1 356.7	16.9%	66.7%	1 465.0	1 582.2	1 708.8	8.0%	71.8%
Goods and services	395.7	459.5	507.0	632.6	16.9%	30.6%	585.6	554.8	577.8	-3.0%	25.9%
Interest and rent on land	13.2	25.9	36.0	36.8	40.8%	1.7%	50.8	42.3	34.4	-2.3%	1.9%
Transfers and subsidies	(2.3)	37.4	14.4	6.1	-239.2%	0.9%	2.3	13.2	9.2	14.5%	0.4%
Payments for financial assets	—	—	5.4	—	—	0.1%	—	—	—	—	—
Total payments	1 257.0	1 554.5	1 667.2	2 032.3	17.4%	100.0%	2 103.7	2 192.5	2 330.1	4.7%	100.0%
Net cash flow from investing activities	(160.9)	(223.0)	(150.8)	(417.2)	37.4%	100.0%	(544.5)	(407.8)	(249.3)	-15.8%	100.0%
Acquisition of property, plant, equipment and intangible assets	(161.0)	(223.3)	(150.9)	(417.2)	37.3%	100.0%	(544.5)	(407.8)	(249.3)	-15.8%	100.0%
Proceeds from the sale of property, plant, equipment and intangible assets	0.1	0.3	0.1	—	-100.0%	—	—	—	—	—	—
Net cash flow from financing activities	170.6	150.0	218.2	(86.5)	-179.7%	100.0%	(86.5)	(86.2)	(84.4)	-0.8%	100.0%
Borrowing activities	186.6	160.8	235.0	(69.0)	-171.8%	113.5%	(69.0)	(69.0)	(69.0)	—	80.5%
Repayment of finance leases	(16.0)	(10.8)	(16.9)	(17.6)	3.2%	-13.5%	(17.6)	(17.2)	(15.4)	-4.2%	19.5%
Net increase/(decrease) in cash and cash equivalents	166.4	167.7	266.4	(329.6)	-225.6%	100.0%	(415.5)	(249.6)	(90.3)	-35.1%	100.0%

Table 40.24 Air Traffic and Navigation Services Company Limited statements of financial performance, cash flow and financial position (continued)

Statement of financial position						Average:					Average:
				Revised	Average	Expendi-				Average	Expendi-
Audited outcome				estimate	growth	ture/	Medium-term expenditure			growth	ture/
					rate	Total	estimate			rate	Total
					(%)	(%)				(%)	(%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	1 383.7	1 363.5	1 361.1	1 478.2	2.2%	48.9%	1 754.5	1 953.7	1 986.0	10.3%	58.7%
of which:											
Acquisition of assets	(161.0)	(223.3)	(150.9)	(417.2)	37.3%	100.0%	(544.5)	(407.8)	(249.3)	-15.8%	100.0%
Loans	19.4	20.4	20.2	20.5	1.9%	0.7%	19.2	19.2	19.2	-2.2%	0.6%
Receivables and prepayments	162.6	206.4	249.1	243.3	14.4%	7.5%	239.7	226.2	238.8	-0.6%	7.3%
Cash and cash equivalents	617.8	887.4	1 222.6	1 241.1	26.2%	34.8%	1 049.0	822.2	728.7	-16.3%	26.8%
Taxation	249.9	222.1	223.3	223.6	-3.6%	8.0%	224.1	213.2	205.0	-2.9%	6.6%
Total assets	2 433.4	2 699.8	3 076.4	3 206.7	9.6%	100.0%	3 286.5	3 234.5	3 177.8	-0.3%	100.0%
Accumulated surplus/(deficit)	1 711.6	1 735.3	1 757.2	1 764.5	1.0%	61.0%	1 769.2	1 806.1	1 833.8	1.3%	55.8%
Capital and reserves	190.6	190.6	394.6	190.6	—	8.5%	613.2	613.2	613.2	47.6%	19.0%
Borrowings	183.1	344.7	462.8	394.0	29.1%	12.1%	329.2	260.2	191.3	-21.4%	8.0%
Finance lease	126.3	104.2	98.8	129.4	0.8%	4.0%	61.7	44.5	29.0	-39.3%	1.4%
Deferred income	—	—	—	382.2	—	3.3%	—	—	—	-100.0%	—
Trade and other payables	197.2	230.4	260.8	252.9	8.7%	8.2%	357.5	354.7	354.7	11.9%	11.0%
Taxation	—	0.2	—	—	—	—	—	—	—	—	—
Provisions	22.8	86.3	85.7	82.1	53.3%	2.4%	138.7	138.7	138.7	19.1%	4.3%
Derivatives financial instruments	1.7	8.1	16.4	10.9	85.2%	0.3%	17.0	17.0	17.0	16.2%	0.5%
Total equity and liabilities	2 433.4	2 699.8	3 076.4	3 206.7	9.6%	100.0%	3 286.5	3 234.5	3 177.8	-0.3%	100.0%

Personnel information

Table 40.25 Air Traffic and Navigation Services Company Limited personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment												Average growth rate of personnel posts (%)	Average: salary level/ Total (%)			
Number of funded posts	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
Air Traffic and Navigation Services Company Limited			Number	Unit Cost	cost	Number	Unit Cost	cost	Number	Unit Cost	cost	Number	Unit Cost	cost	Number	Unit Cost	cost		
Salary level	1 260	1 260	1 214	1 104.3	0.9	1 260	1 356.7	1.1	1 260	1 465.0	1.2	1 260	1 582.2	1.3	1 260	1 708.8	1.4	—	100.0%
1 – 6	—	—	—	92.1	—	—	107.6	—	—	116.2	—	—	125.5	—	—	135.5	—	—	—
7 – 10	72	72	72	26.1	0.4	72	32.8	0.5	72	35.5	0.5	72	38.3	0.5	72	41.3	0.6	—	5.7%
11 – 12	1 088	1 088	1 042	797.6	0.8	1 088	995.8	0.9	1 088	1 075.2	1.0	1 088	1 161.3	1.1	1 088	1 254.2	1.2	—	86.4%
13 – 16	69	69	69	98.8	1.4	69	107.6	1.6	69	116.2	1.7	69	125.5	1.8	69	135.5	2.0	—	5.5%
17 – 22	30	30	30	89.7	3.0	30	112.9	3.7	30	121.9	4.0	30	131.7	4.3	30	142.2	4.7	—	2.4%

1. Rand million.

Airports Company South Africa

Selected performance indicators

Table 40.26 Airports Company South Africa performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets			
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	
Number of departing passengers accommodated at national airports per year	Operations management	Increased infrastructure investment, access and efficiency	13.6 million	18.3 million	19.2 million	20 million	20.7 million	21.4 million	22.1 million	
Number of arrival aircraft accommodated at all airports per year	Operations management		193 247	201 832	232 594	243 428	249 014	254 843	233 614	
Aeronautical revenue per departing passenger per year	Operations management	Improved governance and performance of public entities	R178.36	R247.78	R262.32	R271.87	R400.88	R408.12	R412.56	
Non-aeronautical revenue per departing passenger per year	Operations management		R82.51	R187.28	R202.46	R209.40	R229.82	R250.56	R253.29	

Entity overview

Airports Company South Africa is a schedule 2 public entity established in terms of the Airports Company Act (1993). The company owns and operates the 9 principal airports in South Africa, including the main international gateways: OR Tambo International Airport, Cape Town International Airport and King Shaka International Airport. As passenger numbers have recovered to pre-pandemic levels, the company is expected to sustain itself over the medium term.

The company projects expenditure to amount to about R29.8 billion over the MTEF period, of which compensation of employees accounts for 30.6 per cent (R9.1 billion) and goods and services 39.9 per cent (R11.9 billion). The company expects its revenue to increase at an average annual rate of 8.8 per cent, from R8.7 billion in 2025/26 to R11.3 billion in 2028/29, driven by growth in non-aeronautical revenue such as parking and retail space; as well as expected increases in aeronautical revenue, notably between 2025/26 and 2026/27. The notable increase in aeronautical revenue also contributes to the higher-than-average increase in is expected to lead to increased revenue between 2025/26 and 2026/7. The notable increase in aeronautical revenue results in increased revenue between 2025/26 and 2026/27. This is expected to fund an increase in expenditure at a projected average annual rate of 9.8 per cent, from R8 billion in 2025/26 to R10.6 billion in 2028/29.

Programmes/Objectives/Activities

Table 40.27 Airports Company South Africa expenditure trends and estimates by programme/objective/activity

	Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26			2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	4 070.7	4 077.4	3 824.2	3 756.2	-2.6%	52.9%		4 118.7	5 003.7	5 296.8	12.1%	48.5%
Information and technology	421.1	446.6	487.4	634.7	14.7%	6.7%		707.8	736.6	769.7	6.6%	7.4%
Airport security and safety	744.5	762.3	1 046.7	1 032.6	11.5%	12.1%		1 221.7	1 283.2	1 333.7	8.9%	12.9%
Operations management	1 661.1	1 880.8	2 280.9	2 616.1	16.3%	28.4%		2 932.1	3 103.9	3 243.2	7.4%	31.2%
Total	6 897.4	7 167.0	7 639.2	8 039.7	5.2%	100.0%		8 980.2	10 127.4	10 643.5	9.8%	100.0%

Statements of financial performance, cash flow and financial position

Table 40.28 Airports Company South Africa statements of financial performance, cash flow and financial position

Statement of financial performance											
				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome										
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	6 431.4	7 639.2	8 764.6	8 735.3	10.7%	100.0%	9 799.6	10 823.3	11 263.5	8.8%	100.0%
Sale of goods and services other than capital assets	6 065.2	7 028.4	7 922.9	8 735.3	12.9%	94.2%	9 799.6	10 823.3	11 263.5	8.8%	100.0%
Other non-tax revenue	366.2	610.8	841.7	—	-100.0%	5.8%	—	—	—	—	—
Total revenue	6 431.4	7 639.2	8 764.6	8 735.3	10.7%	100.0%	9 799.6	10 823.3	11 263.5	8.8%	100.0%
Expenses											
Current expenses	6 677.0	6 184.5	6 983.9	7 650.8	4.6%	92.4%	8 555.2	9 841.0	10 344.2	10.6%	96.6%
Compensation of employees	1 241.8	1 575.9	2 058.1	2 427.1	25.0%	24.6%	2 828.1	3 033.7	3 230.9	10.0%	30.6%
Goods and services	3 142.8	2 656.5	2 958.3	3 528.5	3.9%	41.3%	3 825.3	3 929.4	4 106.2	5.2%	39.9%
Depreciation	1 385.9	1 166.7	1 280.1	1 278.5	-2.7%	17.2%	1 535.2	1 576.0	1 646.8	8.8%	16.0%
Interest, dividends and rent on land	906.5	785.5	687.4	416.7	-22.8%	9.4%	366.6	1 301.9	1 360.3	48.3%	10.2%
Transfers and subsidies	220.4	982.5	655.4	388.8	20.8%	7.6%	425.0	286.4	299.3	-8.4%	3.4%
Total expenses	6 897.4	7 167.0	7 639.2	8 039.7	5.2%	100.0%	8 980.2	10 127.4	10 643.5	9.8%	100.0%
Surplus/(Deficit)	(466.1)	472.2	1 125.4	695.7	-214.3%		819.4	695.9	620.0	-3.8%	

Table 40.28 Airports Company South Africa statements of financial performance, cash flow and financial position (continued)

Cash flow statement						Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Revised estimate				Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26			2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Cash flow from operating activities	2 457.0	3 493.9	3 311.6	2 604.2	2.0%	100.0%		3 641.4	3 957.3	4 135.0	16.7%	100.0%
Receipts												
Non-tax receipts	6 596.3	7 979.1	8 437.5	8 621.6	9.3%	100.0%		9 325.1	9 967.2	10 414.7	6.5%	100.0%
Sales of goods and services other than capital assets	6 331.9	7 707.6	7 922.9	8 621.6	10.8%	96.7%		9 325.1	9 967.2	10 414.7	6.5%	100.0%
Other sales	266.6	684.2	—	—	-100.0%	3.0%		—	—	—	—	—
Other tax receipts	264.4	271.5	514.6	—	-100.0%	3.3%		—	—	—	—	—
Total receipts	6 596.3	7 979.1	8 437.5	8 621.6	9.3%	100.0%		9 325.1	9 967.2	10 414.7	6.5%	100.0%
Payment												
Current payments	4 164.2	4 087.6	4 936.7	5 435.9	9.3%	94.2%		5 683.7	6 009.8	6 279.7	4.9%	100.0%
Compensation of employees	1 241.1	1 515.3	2 058.1	2 094.4	19.1%	34.9%		2 230.5	2 374.5	2 481.1	5.8%	39.4%
Goods and services	2 074.6	2 572.4	2 191.3	3 341.5	17.2%	51.5%		3 453.1	3 635.3	3 798.6	4.4%	60.6%
Interest and rent on land	848.5	—	687.4	—	-100.0%	7.8%		—	—	—	—	—
Transfers and subsidies	(24.9)	397.5	189.1	581.6	-385.7%	5.8%		—	—	—	-100.0%	—
Total payments	4 139.3	4 485.2	5 125.9	6 017.5	13.3%	100.0%		5 683.7	6 009.8	6 279.7	1.4%	100.0%
Net cash flow from investing activities	(2 072.9)	(76.0)	(1 338.2)	(1 044.8)	-20.4%	100.0%		(1 091.8)	(1 142.0)	(1 193.3)	4.5%	100.0%
Acquisition of property, plant, equipment and intangible assets	(382.3)	(400.5)	(816.2)	(1 044.8)	39.8%	58.3%		(1 091.8)	(1 142.0)	(1 193.3)	4.5%	100.0%
Investment property	(8.8)	(0.5)	(0.7)	—	-100.0%	0.2%		—	—	—	—	—
Acquisition of software and other intangible assets	(83.6)	(67.6)	(43.7)	—	-100.0%	4.3%		—	—	—	—	—
Proceeds from the sale of property, plant, equipment and intangible assets	11.8	0.2	—	—	-100.0%	-0.3%		—	—	—	—	—
Other flows from investing activities	(1 609.9)	392.3	(477.6)	—	-100.0%	37.4%		—	—	—	—	—
Net cash flow from financing activities	751.2	(2 751.3)	(2 150.1)	(1 136.5)	-214.8%	100.0%		(1 187.6)	(1 242.2)	(1 298.0)	4.5%	100.0%
Borrowing activities	751.2	(2 139.1)	(886.6)	(222.7)	-166.7%	47.2%		(232.7)	(243.4)	(254.4)	4.5%	19.6%
Other flows from financing activities	—	(612.3)	(1 263.5)	(913.8)	—	52.8%		(954.9)	(998.8)	(1 043.7)	4.5%	80.4%
Net increase/(decrease) in cash and cash equivalents	1 135.3	666.5	(176.8)	422.9	-28.0%	100.0%		1 362.0	1 573.1	1 643.7	57.2%	100.0%
Statement of financial position												
Carrying value of assets of which:	24 434.8	24 171.8	24 082.9	23 996.2	-0.6%	78.0%		28 811.8	40 603.9	55 758.3	32.5%	92.2%
Acquisition of assets	(382.3)	(400.5)	(816.2)	(1 044.8)	39.8%	100.0%		(1 091.8)	(1 142.0)	(1 193.3)	4.5%	100.0%
Investments	3 490.3	3 161.9	3 918.1	2 761.8	-7.5%	10.8%		2 761.8	426.1	426.1	-46.4%	2.7%
Inventory	1.8	1.8	3.0	1.8	0.7%	—		1.8	1.8	1.8	—	—
Receivables and prepayments	1 695.4	1 430.9	1 342.1	1 074.7	-14.1%	4.5%		1 205.8	1 329.0	1 735.7	17.3%	3.1%
Cash and cash equivalents	2 183.6	2 850.2	2 672.6	697.3	-31.6%	6.8%		782.4	862.4	1 126.3	17.3%	2.0%
Derivatives financial instruments	1.2	1.1	—	—	-100.0%	—		—	—	—	—	—
Total assets	31 807.0	31 617.7	32 018.7	28 531.9	-3.6%	100.0%		33 563.7	43 223.1	59 048.2	27.4%	100.0%
Accumulated surplus/(deficit)	17 275.1	17 780.8	18 859.5	15 417.9	-3.7%	55.9%		16 566.8	17 341.2	19 541.8	8.2%	39.3%
Capital and reserves	1 088.3	1 075.6	1 069.9	5 026.2	66.5%	6.7%		5 026.2	5 026.2	5 026.2	—	11.1%
Borrowings	10 963.6	8 982.1	7 559.4	3 571.4	-31.2%	25.1%		6 668.5	14 376.9	27 215.8	96.8%	35.5%
Deferred income	45.1	43.9	40.0	37.9	-5.6%	0.1%		37.9	37.9	37.9	—	0.1%
Trade and other payables	1 314.0	1 623.4	1 788.7	1 359.2	1.1%	4.9%		2 137.7	3 342.1	3 995.8	43.3%	7.0%
Taxation	938.5	1 650.0	2 047.0	791.5	-5.5%	4.4%		798.7	771.0	902.9	4.5%	1.8%
Provisions	182.5	461.9	654.2	25.8	-47.9%	1.1%		25.8	25.8	25.8	—	0.1%
Derivatives financial instruments	0.1	—	—	2 302.1	2 857.4%	1.9%		2 302.1	2 302.1	2 302.1	—	5.1%
Total equity and liabilities	31 807.0	31 617.7	32 018.7	28 531.9	-3.6%	100.0%		33 563.7	43 223.1	59 048.2	27.4%	100.0%

Personnel information

Table 40.29 Airports Company South Africa personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026		Number and cost ¹ of personnel posts filled/planned for on funded establishment												Average growth rate of personnel posts (%)	Average: salary level/ Total (%)				
		Actual			Revised estimate			Medium-term expenditure estimate											
Number of funded posts	Number of approved posts on establishment	2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29				
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost						
Airports Company South Africa																			
Salary level	3 871	3 871	3 827	2 058.1	0.5	3 871	2 427.1	0.6	3 871	2 828.1	0.7	3 871	3 033.7	0.8	3 871	3 230.9	0.8	-0.0%	100.0%
1 – 6	2 512	2 512	2 492	974.8	0.4	2 512	1 223.2	0.5	2 512	1 542.0	0.6	2 512	1 654.2	0.7	2 511	1 754.4	0.7	-0.0%	64.9%
7 – 10	933	933	920	514.0	0.6	933	571.9	0.6	933	610.9	0.7	933	655.3	0.7	933	701.3	0.8	–	24.1%
11 – 12	204	204	197	197.3	1.0	204	222.0	1.1	204	237.2	1.2	204	254.4	1.2	204	272.3	1.3	–	5.3%
13 – 16	208	208	204	306.8	1.5	208	339.7	1.6	208	362.9	1.7	208	389.3	1.9	208	416.6	2.0	–	5.4%
17 – 22	15	15	15	65.2	4.3	15	70.3	4.7	15	75.1	5.0	15	80.6	5.4	15	86.2	5.7	–	0.4%

1. Rand million.

Cross-Border Road Transport Agency

Selected performance indicators

Table 40.30 Cross-Border Road Transport Agency performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of temporary permits issued in the front office within 8 working hours per year	Regulatory services	Increased infrastructure investment, access and efficiency	98% (32 978/ 33 652)	98% (34 298/ 34 998)	98% (35 669/ 36 397)	98%	98%	98%	98%
Percentage of temporary permits issued in the remote office within 1 day per year	Regulatory services		98% (24 734/ 25 239)	98% (26 248/ 25 723)	98% (26 752/ 27 298)	98%	98%	98%	98%
Number of permits issued per year	Regulatory services		84 130	87 495	90 994	96 623	98 418	99 242	102 017

Entity overview

The Cross-Border Road Transport Agency is mandated to regulate and facilitate cross-border road transport to promote a fair and competitive operating environment for all operators. Its core functions include enforcing compliance with cross-border transport regulations, facilitating the movement of goods and passengers across borders, and engaging with domestic and regional stakeholders to support cooperation and coordinated transport operations. The agency is founded under the Cross-Border Road Transport Act (1998).

Total expenditure is expected to increase at an average annual rate of 1.8 per cent, from R436.7 million in 2025/26 to R461.3 million in 2028/29, driven mainly by increased spending on administration, law enforcement, regulatory services and facilitation. The agency generates revenue mainly from charging administrative and permit fees. Revenue is expected to increase at an average annual rate of 1.8 per cent, from R440.6 million in 2025/26 to R464.8 million in 2028/29, driven mainly by increases in tariffs and the number of inspections planned for 2026/27.

Programmes/Objectives/Activities

Table 40.31 Cross-Border Road Transport Agency expenditure trends and estimates by programme/objective/activity

					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	141.4	148.2	161.1	221.6	16.1%	46.5%	195.1	203.6	212.7	-1.4%	46.1%
Regulatory services	28.2	42.8	45.6	47.7	19.2%	11.4%	49.7	51.9	54.2	4.3%	11.7%
Law enforcement	70.8	123.3	121.7	127.3	21.6%	30.6%	132.6	138.4	144.6	4.3%	31.3%
Facilitation and research	—	—	—	40.1	—	2.8%	45.7	47.7	49.8	7.5%	10.8%
Research and development	29.5	6.9	8.4	—	-100.0%	3.1%	—	—	—	—	—
Facilitation	21.8	27.1	33.6	—	-100.0%	5.7%	—	—	—	—	—
Total	291.7	348.3	370.4	436.7	14.4%	100.0%	423.1	441.5	461.3	1.8%	100.0%

Statements of financial performance, cash flow and financial position

Table 40.32 Cross-Border Road Transport Agency statements of financial performance, cash flow and financial position
Statement of financial performance

Statement of financial performance						Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Revised estimate			Medium-term expenditure estimate					
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	
Revenue												
Non-tax revenue	333.4	385.4	436.9	440.6	9.7%	100.0%	426.2	444.8	464.8	1.8%	100.0%	
Sale of goods and services other than capital assets	243.9	288.8	318.5	333.2	11.0%	74.2%	318.3	332.2	347.1	1.4%	74.7%	
of which:						—					—	
Administrative fees	243.9	288.8	318.5	333.2	11.0%	74.2%	318.3	332.2	347.1	1.4%	74.7%	
Permit issue fees	186.8	220.7	256.2	271.7	13.3%	58.6%	254.8	266.0	277.9	0.7%	59.8%	
Permit application fees	42.2	50.0	41.6	43.5	1.1%	11.1%	45.3	47.3	49.4	4.3%	10.6%	
Compliance fees	14.9	18.1	20.7	17.9	6.2%	4.5%	18.1	18.9	19.8	3.3%	4.2%	
Other non-tax revenue	89.5	96.6	118.3	107.5	6.3%	25.8%	108.0	112.7	117.7	3.1%	25.3%	
Transfers received	0.1	—	—	—	-100.0%	—	—	—	—	—	—	
Total revenue	333.4	385.4	436.9	440.6	9.7%	100.0%	426.2	444.8	464.8	1.8%	100.0%	
Expenses												
Current expenses	291.7	348.3	370.4	436.7	14.4%	100.0%	423.1	441.5	461.3	1.8%	100.0%	
Compensation of employees	147.7	229.6	255.0	296.4	26.1%	64.2%	298.9	312.0	326.0	3.2%	70.7%	
Goods and services	137.9	109.7	102.9	127.7	-2.5%	33.0%	110.5	115.3	120.5	-1.9%	26.1%	
Depreciation	5.9	8.8	12.5	12.5	28.3%	2.7%	13.6	14.2	14.9	5.9%	3.2%	
Interest, dividends and rent on land	0.3	0.3	—	—	-100.0%	—	—	—	—	—	—	
Total expenses	291.7	348.3	370.4	436.7	14.4%	100.0%	423.1	441.5	461.3	1.8%	100.0%	
Surplus/(Deficit)	41.7	37.0	66.5	3.9	-54.6%		3.2	3.3	3.5	-3.5%		

Cash flow statement

Cash flow from operating activities	37.7	44.9	(16.9)	2.1	-61.8%	100.0%	4.1	6.1	(0.5)	-159.9%	100.0%
Receipts											
Non-tax receipts	314.0	370.8	377.9	395.3	8.0%	100.0%	413.3	431.9	444.5	4.0%	100.0%
Sales of goods and services other than capital assets	314.0	370.8	377.9	395.3	8.0%	100.0%	413.3	431.9	444.5	4.0%	100.0%
of which:											
Administrative fees	314.0	370.8	377.9	395.3	8.0%	100.0%	413.3	431.9	444.5	4.0%	100.0%
Permit issue fees	313.9	370.8	377.9	395.3	8.0%	100.0%	413.3	431.9	444.5	4.0%	100.0%
Permit application fees	—	—	—	43.5	—	3.0%	—	—	—	-100.0%	—
Compliance fees	—	—	—	17.9	—	1.2%	—	—	—	-100.0%	—
Total receipts	314.0	370.8	377.9	395.3	8.0%	100.0%	413.3	431.9	444.5	4.0%	100.0%
Payment											
Current payments	276.2	325.9	394.7	393.2	12.5%	100.0%	409.2	425.8	445.0	4.2%	100.0%
Compensation of employees	142.2	224.0	274.4	287.0	26.4%	66.7%	300.1	313.7	327.7	4.5%	73.6%
Goods and services	134.1	101.9	120.4	106.1	-7.5%	33.3%	109.1	112.2	117.2	3.4%	26.4%
Total payments	276.2	325.9	394.7	393.2	12.5%	100.0%	409.2	425.8	445.0	4.2%	100.0%
Net cash flow from investing activities	4.2	(17.4)	(37.9)	(66.0)	-349.6%	100.0%	4.7	(2.7)	(2.0)	-68.8%	100.0%
Acquisition of property, plant, equipment and intangible assets	(1.4)	(22.5)	(23.3)	(77.0)	284.0%	106.1%	(7.0)	(15.0)	(15.0)	-42.0%	14 587.3%
Acquisition of software and other intangible assets	(6.3)	(11.4)	(28.0)	(3.0)	-21.8%	41.6%	(3.0)	(3.0)	(3.0)	—	27 872.6%
Other flows from investing activities	11.9	16.5	13.4	14.0	5.6%	-47.7%	14.7	15.3	16.0	4.5%	42 359.9%
Net cash flow from financing activities	—	1.1	—	—	—	100.0%	—	—	—	—	—
Deferred income	—	1.1	—	—	—	100.0%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	42.0	28.6	(54.8)	(63.9)	-215.0%	100.0%	8.8	3.4	(2.4)	-66.3%	100.0%

Table 40.32 Cross-Border Road Transport Agency statements of financial performance, cash flow and financial position (continued)

Statement of financial position					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	28.0	53.3	60.3	179.3	85.7%	25.3%	173.7	175.5	183.3	0.7%	53.6%
of which:											
Acquisition of assets	(1.4)	(22.5)	(23.3)	(77.0)	284.0%	100.0%	(7.0)	(15.0)	(15.0)	-42.0%	100.0%
Receivables and prepayments	21.8	19.8	32.2	20.8	-1.4%	7.4%	20.8	21.8	22.8	3.0%	6.6%
Cash and cash equivalents	211.4	240.1	282.1	121.4	-16.9%	67.3%	130.2	133.6	131.1	2.6%	39.8%
Total assets	261.2	313.1	374.7	321.5	7.2%	100.0%	324.7	330.9	337.2	1.6%	100.0%
Accumulated surplus/(deficit)	219.2	253.0	319.5	258.9	5.7%	82.7%	262.1	265.4	268.8	1.3%	80.2%
Borrowings	—	0.7	0.1	—	—	0.1%	—	—	—	—	—
Trade and other payables	24.1	34.3	32.8	37.4	15.9%	10.1%	37.4	39.1	40.9	3.0%	11.8%
Provisions	18.0	25.2	22.3	25.2	11.9%	7.1%	25.2	26.3	27.5	3.0%	8.0%
Total equity and liabilities	261.2	313.1	374.7	321.5	7.2%	100.0%	324.7	330.9	337.2	1.6%	100.0%

Personnel information

Table 40.33 Cross-Border Road Transport Agency personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved posts on establishment	Number of posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
Cross-Border Road Transport Agency			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	293	303	303	255.0	0.8	303	296.4	1.0	303	298.9	1.0	293	312.0	1.1	293	326.0	1.1	-1.1%	100.0%
1 – 6	31	31	31	30.2	1.0	31	31.7	1.0	31	23.3	0.8	31	34.8	1.1	31	36.3	1.2	–	10.5%
7 – 10	202	202	202	143.6	0.7	202	149.6	0.7	202	156.4	0.8	202	162.5	0.8	202	169.8	0.8	–	68.2%
13 – 16	60	70	70	81.1	1.2	70	115.1	1.6	70	119.2	1.7	60	114.7	1.9	60	119.8	2.0	-5.0%	21.4%

1. Rand million.

Driving licence card account

Selected performance indicators

Table 40.34 Driving licence card account performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of driving licence cards produced per year	Production	An ethical, capable and professional public service	3.4 million	2.8 million	2.5 million	3.1 million	3.2 million	3.4 million	3.4 million
Number of days taken to produce and distribute driving licence cards per year	Production		22	22	14	14	14	14	14
Percentage of driving licence cards delivered within 7 working days of production per year	Production		97% (3 304 485/ 3 398 594)	98% (2 763 095/ 2 812 518)	99% (2 372 596/ 2 409 522)	99% (2 309 983/ 2 341 332)	95%	95%	95%

Entity overview

The driving licence card account was established in terms of the Public Finance Management Act (1999) and is responsible for producing new driving licence cards for testing centres nationwide. Despite ongoing production challenges, it aims to improve operational efficiency and meet demand by investing in a new card production machine by the end of 2026/27. In the interim, to address the growing backlog in the printing of driver's licence cards, the account signed a memorandum of agreement with the Government Printing Works, which is expected to begin producing licence cards in September 2026.

The account derives its revenue from issuing driving licence cards. Protracted delays in acquiring the new production machine have necessitated continued use of the existing, less efficient equipment, contributing to a

projected decrease in revenue at an average annual rate of 8.6 per cent, from R392.6 million in 2025/26 to R271.7 million in 2026/27 before recovering to R299.6 million in 2028/29 as the new production machine becomes operational. Expenditure is projected to increase at an average annual rate of 7.1 per cent, from R225.7 million in 2025/26 to R277.4 million in 2028/29, driven mainly by spending on goods and services for new card production material.

Programmes/Objectives/Activities

Table 40.35 Driving licence card account expenditure trends and estimates by programme/objective/activity

					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	37.3	36.7	25.4	61.4	18.1%	20.1%	68.2	76.9	80.7	9.6%	29.1%
Production	110.0	106.2	105.6	110.8	0.3%	54.1%	116.4	122.2	128.3	5.0%	47.3%
Infrastructure	56.2	48.7	48.4	53.5	-1.6%	25.8%	56.1	58.9	68.4	8.5%	23.6%
Service delivery	0.1	—	—	—	-100.0%	—	—	—	—	—	—
Total	203.6	191.6	179.4	225.7	3.5%	100.0%	240.7	258.0	277.4	7.1%	100.0%

Statements of financial performance, cash flow and financial position

Table 40.36 Driving licence card account statements of financial performance, cash flow and financial position

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	285.0	241.5	204.1	258.8	-3.2%	88.1%	271.7	285.3	299.6	5.0%	100.0%
Sale of goods and services other than capital assets	267.0	222.2	191.4	244.9	-2.8%	82.4%	257.1	270.0	283.5	5.0%	94.6%
of which:						—					—
Sales by market establishments	267.0	222.2	191.4	244.9	-2.8%	82.4%	257.1	270.0	283.5	5.0%	94.6%
Driving licence card sales	267.0	222.2	191.4	244.9	-2.8%	82.4%	257.1	270.0	283.5	5.0%	94.6%
Other non-tax revenue	18.1	19.4	12.7	13.9	-8.4%	5.7%	14.6	15.3	16.1	5.0%	5.4%
Transfers received	—	—	—	133.8	—	11.9%	—	—	—	-100.0%	—
Total revenue	285.0	241.5	204.1	392.6	11.3%	100.0%	271.7	285.3	299.6	-8.6%	100.0%
Expenses											
Current expenses	203.6	191.6	179.4	225.7	3.5%	100.0%	240.7	258.0	277.4	7.1%	100.0%
Compensation of employees	22.8	22.0	20.3	40.5	21.2%	13.2%	44.9	50.1	52.6	9.0%	19.0%
Goods and services	149.6	142.4	142.8	166.9	3.7%	75.2%	176.7	187.8	203.7	6.9%	73.2%
Depreciation	31.3	27.2	16.3	18.3	-16.3%	11.6%	19.2	20.1	21.2	4.9%	7.8%
Total expenses	203.6	191.6	179.4	225.7	3.5%	100.0%	240.7	258.0	277.4	7.1%	100.0%
Surplus/(Deficit)	81.4	50.0	24.7	166.9	27.0%		31.0	27.3	22.2	-49.0%	
Cash flow statement											
Cash flow from operating activities	87.7	61.5	91.7	219.5	35.8%	100.0%	89.6	92.7	97.4	-23.7%	100.0%
Receipts											
Non-tax receipts	264.5	227.2	232.3	258.8	-0.7%	88.0%	271.7	285.3	299.6	5.0%	100.0%
Sales of goods and services other than capital assets	246.7	208.9	219.6	244.9	-0.2%	82.4%	257.1	270.0	283.5	5.0%	94.6%
of which:						—					—
Sales by market establishment	246.7	208.9	219.6	244.9	-0.2%	82.4%	257.1	270.0	283.5	5.0%	94.6%
Driving licence card sales	246.7	208.9	219.6	244.9	-0.2%	82.4%	257.1	270.0	283.5	5.0%	94.6%
Other tax receipts	17.9	18.4	12.7	13.9	-8.0%	5.6%	14.6	15.3	16.1	5.0%	5.4%
Transfers received	—	—	—	133.8	—	12.0%	—	—	—	-100.0%	—
Total receipts	264.5	227.2	232.3	392.6	14.1%	100.0%	271.7	285.3	299.6	-8.6%	100.0%
Payment											
Current payments	175.3	163.3	138.2	173.1	-0.4%	99.0%	182.2	192.6	202.2	5.3%	100.0%
Compensation of employees	21.5	13.0	11.6	21.6	0.2%	10.3%	22.6	23.8	25.0	5.0%	12.4%
Goods and services	153.8	150.3	126.6	151.5	-0.5%	88.7%	159.5	168.8	177.3	5.4%	87.6%
Transfers and subsidies	—	2.4	2.3	—	—	0.7%	—	—	—	—	—
Payments for financial assets	1.5	—	0.1	—	-100.0%	0.3%	—	—	—	—	—
Total payments	176.8	165.7	140.6	173.1	-0.7%	100.0%	182.2	192.6	202.2	5.3%	100.0%
Net cash flow from investing activities	(40.9)	(122.9)	(138.1)	(410.1)	115.6%	100.0%	(60.6)	(11.1)	(11.7)	-69.5%	100.0%
Acquisition of property, plant, equipment and intangible assets	(40.9)	(122.9)	(138.1)	(410.1)	115.6%	100.0%	(60.6)	(11.1)	(11.7)	-69.5%	100.0%
Net increase/(decrease) in cash and cash equivalents	46.8	(61.4)	(46.5)	(190.6)	-259.7%	100.0%	29.0	81.6	85.7	-176.6%	100.0%

Table 40.36 Driving licence card account statements of financial performance, cash flow and financial position (continued)

Statement of financial position					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	66.7	162.5	298.8	666.1	115.3%	51.4%	620.4	648.5	652.8	-0.7%	75.5%
of which:											
Acquisition of assets	(40.9)	(122.9)	(138.1)	(410.1)	115.6%	100.0%	(60.6)	(11.1)	(11.7)	-69.5%	100.0%
Inventory	24.9	16.4	49.4	12.9	-19.8%	4.5%	13.4	14.1	14.8	4.8%	1.7%
Receivables and prepayments	24.2	37.5	23.9	19.6	-6.8%	4.5%	18.6	17.7	18.6	-1.8%	2.2%
Cash and cash equivalents	272.3	204.3	151.2	158.7	-16.5%	33.9%	166.6	175.0	183.7	5.0%	20.6%
Statutory receivables	—	—	—	133.8	—	5.8%	—	—	—	-100.0%	—
Total assets	388.2	420.6	523.2	991.1	36.7%	100.0%	819.0	855.2	869.9	-4.3%	100.0%
Accumulated surplus/(deficit)	359.7	409.5	432.6	966.4	39.0%	93.3%	793.2	828.1	841.4	-4.5%	96.8%
Trade and other payables	28.0	10.6	90.1	24.2	-4.7%	6.6%	25.3	26.6	27.9	4.8%	3.1%
Derivatives financial instruments	0.5	0.5	0.5	0.5	0.6%	0.1%	0.5	0.6	0.6	5.0%	0.1%
Total equity and liabilities	388.2	420.6	523.2	991.1	36.7%	100.0%	819.0	855.2	869.9	-4.3%	100.0%

Personnel information

Table 40.37 Driving licence card account personnel numbers and cost by salary level

Table 40.57 Driving licence card account personnel numbers and cost by salary level																		
Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment													Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved establishment	Number of posts on	Actual			Revised estimate			Medium-term expenditure estimate									
			2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29
Driving licence card account			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	
Salary level	79	79	29	20.3	0.7	66	40.5	0.6	74	44.9	0.6	67	50.1	0.7	67	52.6	0.8	0.5%
1 – 6	13	13	5	8.0	1.6	13	3.6	0.3	13	3.0	0.2	13	3.3	0.3	13	3.5	0.3	–
7 – 10	47	47	16	5.9	0.4	35	17.2	0.5	40	19.3	0.5	35	23.0	0.7	35	24.1	0.7	–
11 – 12	14	14	5	3.4	0.7	14	12.7	0.9	16	13.8	0.9	14	14.5	1.0	14	15.2	1.1	–
13 – 16	5	5	3	3.0	1.0	4	6.9	1.7	5	8.8	1.8	5	9.2	1.8	5	9.7	1.9	7.7%
																		7.2%

1. Rand million.

Passenger Rail Agency of South Africa

Selected performance indicators

Table 40.38 Passenger Rail Agency of South Africa performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of Metrorail passengers per year	Metrorail	Reduced poverty and improved livelihoods	15.6 million	39.4 million	77 million	116 million	186 million	300 million	450 million
Number of Metrorail trains scheduled per year	Metrorail		80 265	140 699	208 254	288 495	335 154	419 888	419 888
Trains on-time as a percentage of trains run per year	Metrorail		77% (55 058/ 71 262)	87% (115 748/ 132 397)	92% (186 484/ 202 354)	90%	92%	92%	94%
Train service availability (trains not cancelled) per year	Metrorail		71 262	132 397	202 354	274 070	318 396	398 894	398 894
Number of safety occurrences reported to the Railway Safety Regulator (categories A-L) per year	Metrorail		168	2 882	1 083	1 083	1 083	1 083	1 083
Number of security incidents reported to the Railway Safety Regulator (categories 1-9) per year	Metrorail		1 036	946	929	1 156	1 103	1 070	1 070
Number of train trips per year	Mainline passenger services (Shosholoz Meyl)	Increased infrastructure investment, access and efficiency	44	36	22	34	40	40	45
Number of Autopax bus trips scheduled per year	Autopax		18 173	32 746	17 521	29 304	32 000	33 000	35 500
Number of Autopax passengers per year	Autopax		700 000	1.5 million	642 214	1.6 million	1.6 million	1.6 million	1.6 million
Number of mainline passenger service coaches refurbished per year	Mainline passenger services (Shosholoz Meyl)		0	25	54	54	112	18	18
Number of Metrorail coaches refurbished per year	Metrorail		134	15	96	89	138	103	46
Number of new trains sets delivered to Metrorail per year	Metrorail		57	60	60	24	24	24	24

Entity overview

The Passenger Rail Agency of South Africa was established in terms of the Legal Succession to the South African Transport Services Amendment Act (2008). The agency's primary mandate is to provide rail commuter services within, to and from South Africa in the public interest. It also provides long-haul passenger rail and bus services within South Africa, and to and from neighbouring countries.

Over the next 3 years, the agency will continue to focus on the recovery of commuter rail services by implementing its corridors recovery programme and modernising its infrastructure. This includes maintaining, recovering and renewing its rolling stock fleet, modernising rail infrastructure, improving signalling and rolling out new train sets to priority corridors to provide more passenger trips. As a result, spending on Metrorail and administrative support is expected to amount to 69.2 per cent (R41.4 billion) of the agency's budget over the MTEF period. As the agency anticipates increasing its spending on procurement and contracts, its goods and services budget is expected to account for 42.4 per cent (R25.3 billion) of total expenditure over the medium term, and compensation of employees for 33 per cent (R19.7 billion). Total expenditure is expected to increase at an average annual rate of 10.2 per cent, from R16.3 billion in 2025/26 to R21.8 billion in 2028/29, as the agency implements its recovery plan.

The agency expects to derive 87.1 per cent (R66.3 billion) of its revenue over the MTEF period through transfers from the department and the remainder through fares and ticket sales, rental income and interest. Revenue is expected to increase at an average annual rate of 1.8 per cent, from R25.1 billion in 2025/26 to R26.5 billion in 2028/29.

Programmes/Objectives/Activities

Table 40.39 Passenger Rail Agency of South Africa expenditure trends and estimates by programme/objective/activity

Table 40:25 Passenger Rail Agency of South Africa expenditure trends and estimates by programme/objective/activity											
				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	8 975.4	2 956.7	3 355.3	2 703.7	-33.0%	23.4%	2 843.1	3 206.0	3 349.9	7.4%	15.7%
Metrorail	12 206.5	9 145.8	11 301.2	11 278.1	-2.6%	57.2%	12 318.1	13 808.0	15 245.5	10.6%	69.2%
Mainline passenger services	1 468.0	570.9	783.0	258.4	-44.0%	4.0%	212.4	263.1	274.9	2.1%	1.3%
Corporate real estate solutions	2 798.9	1 269.3	1 396.1	1 369.7	-21.2%	8.9%	1 623.6	1 769.6	1 849.1	10.5%	8.8%
Intersite	24.1	0.8	14.5	56.5	32.8%	0.1%	173.6	262.9	274.7	69.4%	1.2%
Autopax	485.8	452.8	382.9	582.6	6.2%	2.5%	710.4	732.6	765.5	9.5%	3.7%
Technical	364.8	240.9	2 328.6	13.6	-66.6%	3.8%	17.6	23.8	24.9	22.1%	0.1%
Total	26 323.5	14 637.2	19 561.6	16 262.7	-14.8%	100.0%	17 898.8	20 066.0	21 784.4	10.2%	100.0%

Statements of financial performance, cash flow and financial position

Table 40.40 Passenger Rail Agency of South Africa statements of financial performance, cash flow and financial position

Statement of financial performance											
				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	2 879.8	3 579.0	3 321.2	2 278.9	-7.5%	12.7%	2 874.1	3 479.1	3 452.6	14.9%	12.9%
Sale of goods and services other than capital assets	1 227.3	2 029.5	1 552.2	1 972.1	17.1%	7.2%	2 553.3	3 143.8	3 285.0	18.5%	11.8%
of which:											
Sales by market establishments	1 001.0	1 220.4	1 428.3	1 935.7	24.6%	5.9%	2 515.0	3 100.5	3 239.7	18.7%	11.6%
Rental income	616.0	696.5	769.5	906.7	13.8%	3.2%	1 057.5	1 324.3	1 383.7	15.1%	4.9%
Metrorail: Fare revenue	116.4	254.5	401.4	483.4	60.7%	1.3%	754.8	1 038.3	1 085.0	30.9%	3.8%
Mainline passenger services: Fare revenue	2.2	3.0	2.7	3.7	19.1%	—	3.9	4.1	4.3	4.8%	0.0%
Autopax: Fare revenue	266.4	266.4	254.7	541.9	26.7%	1.4%	698.8	733.7	766.7	12.3%	2.9%
Other sales	226.3	809.1	124.0	36.3	-45.6%	1.3%	38.2	43.3	45.3	7.6%	0.2%
Other non-tax revenue	1 652.5	1 549.5	1 769.0	306.9	-42.9%	5.6%	320.8	335.3	167.7	-18.2%	1.1%
Transfers received	19 858.5	20 451.8	19 354.0	22 870.7	4.8%	87.3%	21 078.1	22 104.4	23 096.9	0.3%	87.1%
Total revenue	22 738.4	24 030.8	22 675.2	25 149.6	3.4%	100.0%	23 952.2	25 583.6	26 549.5	1.8%	100.0%

Table 40.40 Passenger Rail Agency of South Africa statements of financial performance, cash flow and financial position (continued)

Statement of financial performance						Average growth rate (%)	Average: Expen- diture/ Total (%)				Average growth rate (%)	Average: Expen- diture/ Total (%)
Audited outcome					Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26			2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Expenses												
Current expenses	26 323.5	14 637.2	19 561.6	16 262.7	-14.8%	100.0%		17 898.8	20 066.0	21 784.4	10.2%	100.0%
Compensation of employees	6 290.2	6 396.2	6 333.8	6 005.7	-1.5%	32.6%		6 267.2	6 581.0	6 876.5	4.6%	33.0%
Goods and services	15 117.2	5 699.2	10 233.9	7 506.6	-20.8%	50.2%		7 942.1	8 503.0	8 884.7	5.8%	42.4%
Depreciation	4 850.7	2 531.8	2 941.7	2 675.9	-18.0%	16.9%		3 472.9	4 685.5	5 713.3	28.8%	23.2%
Interest, dividends and rent on land	65.4	10.1	52.3	74.5	4.5%	0.3%		216.6	296.5	309.8	60.8%	1.4%
Total expenses	26 323.5	14 637.2	19 561.6	16 262.7	-14.8%	100.0%		17 898.8	20 066.0	21 784.4	10.2%	100.0%
Surplus/(Deficit)	(3 585.1)	9 393.6	3 113.6	8 886.9	-235.3%			6 053.4	5 517.6	4 765.1	-18.8%	
Cash flow statement												
Cash flow from operating activities	4 021.6	(1 901.0)	(3 561.9)	2 435.6	-15.4%	100.0%		5 659.5	3 857.0	10 335.8	61.9%	100.0%
Receipts												
Non-tax receipts	2 879.8	3 579.0	2 378.7	2 278.9	-7.5%	22.5%		2 874.1	3 479.1	3 452.6	14.9%	14.9%
Sales of goods and services other than capital assets	1 227.3	2 029.5	1 552.2	1 972.1	17.1%	13.7%		2 553.3	3 143.8	3 285.0	18.5%	13.7%
of which:												
Sales by market establishment	1 001.0	1 220.4	1 428.3	1 935.7	24.6%	11.3%		2 515.0	3 100.5	3 239.7	18.7%	13.5%
Rental income	616.0	696.5	769.5	906.7	13.8%	6.1%		1 057.5	1 324.3	1 383.7	15.1%	5.7%
Metrorail: Fare revenue	116.4	254.5	401.4	483.4	60.7%	2.5%		754.8	1 038.3	1 085.0	30.9%	4.4%
Mainline passenger services: Fare revenue	2.2	3.0	2.7	3.7	19.1%	-		3.9	4.1	4.3	4.8%	-
Autopax: Fare revenue	266.4	266.4	254.7	541.9	26.7%	2.7%		698.8	733.7	766.7	12.3%	3.3%
Other sales	226.3	809.1	124.0	36.3	-45.6%	2.4%		38.2	43.3	45.3	7.6%	0.2%
Other tax receipts	1 652.5	1 549.5	826.4	306.9	-42.9%	8.8%		320.8	335.3	167.7	-18.2%	1.3%
Transfers received	9 240.1	7 515.5	7 776.5	13 743.5	14.1%	77.5%		17 211.3	15 758.4	22 954.2	18.6%	85.1%
Total receipts	12 119.9	11 094.5	10 155.2	16 022.4	9.8%	100.0%		20 085.4	19 237.6	26 406.9	18.1%	100.0%
Payment												
Current payments	8 098.3	12 995.5	13 717.1	13 586.8	18.8%	100.0%		14 425.9	15 380.5	16 071.1	5.8%	100.0%
Compensation of employees	6 051.5	6 616.8	6 333.8	6 005.7	-0.3%	51.7%		6 267.2	6 581.0	6 876.5	4.6%	43.0%
Goods and services	2 046.8	6 378.7	7 330.9	7 506.6	54.2%	48.1%		7 942.1	8 503.0	8 884.7	5.8%	55.2%
Interest and rent on land	-	-	52.3	74.5	-	0.3%		216.6	296.5	309.8	60.8%	1.8%
Total payments	8 098.3	12 995.5	13 717.1	13 586.8	18.8%	100.0%		14 425.9	15 380.5	16 071.1	5.8%	100.0%
Net cash flow from investing activities	(15 958.3)	(20 685.7)	(15 820.7)	(30 454.1)	24.0%	100.0%		(34 352.9)	(37 526.4)	(44 607.2)	13.6%	100.0%
Acquisition of property, plant, equipment and intangible assets	(15 605.9)	(20 248.8)	(15 707.3)	(29 702.1)	23.9%	98.0%		(33 128.5)	(36 986.4)	(44 607.2)	14.5%	98.5%
Investment property	(276.8)	(341.2)	(113.4)	(752.0)	39.5%	1.8%		(1 224.4)	(540.0)	-	-100.0%	1.5%
Acquisition of software and other intangible assets	(85.8)	(95.7)	-	-	-100.0%	0.2%		-	-	-	-	-
Proceeds from the sale of property, plant, equipment and intangible assets	10.2	-	-	-	-100.0%	-		-	-	-	-	-
Net cash flow from financing activities	10 618.5	12 936.3	11 577.5	28 228.6	38.5%	100.0%		26 714.2	31 102.4	34 200.6	6.6%	100.0%
Deferred income	10 618.5	12 936.3	11 577.5	14 904.8	12.0%	79.0%		12 659.5	13 232.0	13 826.1	-2.5%	43.2%
Borrowing activities	-	-	-	13 323.8	-	21.0%		14 054.7	17 870.4	20 374.5	15.2%	56.8%
Net increase/(decrease) in cash and cash equivalents	(1 318.2)	(9 650.4)	(7 805.0)	210.0	-154.2%	100.0%		(1 979.2)	(2 567.0)	(70.8)	-169.6%	100.0%
Statement of financial position												
Carrying value of assets of which:	52 984.2	67 424.5	81 665.5	100 170.2	23.7%	76.9%		122 257.5	148 212.4	173 422.8	20.1%	93.0%
Acquisition of assets	(15 605.9)	(20 248.8)	(15 707.3)	(29 702.1)	23.9%	100.0%		(33 128.5)	(36 986.4)	(44 607.2)	14.5%	100.0%
Inventory	464.8	466.3	446.5	480.4	1.1%	0.5%		480.4	480.4	480.4	-	0.3%
Receivables and prepayments	9 604.4	9 456.0	10 170.4	8 942.4	-2.4%	9.7%		9 052.2	9 210.6	9 229.9	1.1%	5.8%
Cash and cash equivalents	23 211.6	18 536.1	4 779.7	4 029.9	-44.2%	12.9%		3 309.8	563.3	422.6	-52.8%	0.9%
Total assets	86 264.9	95 882.8	97 062.2	113 623.0	9.6%	100.0%		135 099.8	158 466.7	183 555.7	17.3%	100.0%
Accumulated surplus/(deficit)	71 723.4	80 753.2	78 683.4	87 043.0	6.7%	81.0%		93 346.1	99 048.8	102 050.2	5.4%	61.7%
Capital and reserves	4 248.3	4 248.3	4 248.3	4 938.3	5.1%	4.5%		4 938.3	4 938.3	4 938.3	-	3.1%
Borrowings	-	-	-	12 571.8	-	3.2%		25 472.4	42 880.8	62 826.1	71.0%	27.5%
Finance lease	-	-	-	505.3	-	0.1%		435.1	357.1	270.5	-18.8%	0.2%
Trade and other payables	8 767.6	9 310.3	12 729.4	7 105.1	-6.8%	9.7%		9 448.6	9 782.4	12 011.2	19.1%	6.5%
Provisions	1 525.7	1 571.1	1 401.2	1 459.3	-1.5%	1.5%		1 459.3	1 459.3	1 459.3	-	0.9%
Total equity and liabilities	86 264.9	95 882.8	97 062.2	113 623.0	9.6%	100.0%		135 099.8	158 466.7	183 555.7	17.3%	100.0%

Personnel information

Table 40.41 Passenger Rail Agency of South Africa personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of posts on approved establishment																		
		Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29					
Passenger Rail Agency of South Africa			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	2025/26 - 2028/29	2026/27 - 2028/29
Salary level	13 468	13 468	13 403	6 333.8	0.5	13 468	6 005.7	0.4	13 468	6 267.2	0.5	13 468	6 581.0	0.5	13 468	6 876.5	0.5	–	100.0%
1 – 6	6 809	6 809	6 814	1 848.9	0.3	6 809	1 798.9	0.3	6 809	1 877.3	0.3	6 809	1 971.3	0.3	6 809	2 059.8	0.3	–	50.6%
7 – 10	6 152	6 152	6 113	3 755.6	0.6	6 152	3 494.5	0.6	6 152	3 646.6	0.6	6 152	3 829.2	0.6	6 152	4 001.2	0.7	–	45.7%
11 – 12	270	270	263	297.0	1.1	270	276.4	1.0	270	288.4	1.1	270	302.9	1.1	270	316.5	1.2	–	2.0%
13 – 16	203	203	195	352.8	1.8	203	325.2	1.6	203	339.3	1.7	203	356.3	1.8	203	372.3	1.8	–	1.5%
17 – 22	34	34	18	79.6	4.4	34	110.7	3.3	34	115.5	3.4	34	121.3	3.6	34	126.7	3.7	–	0.3%

1. Rand million.

Ports Regulator of South Africa

Selected performance indicators

Table 40.42 Ports Regulator of South Africa performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of global port pricing comparator studies conducted per year	Economic regulation	Enabling environment for investment and improved competitiveness through structural reforms	1	1	1	1	1	1	1
Number of Transnet National Ports Authority tariff assessments conducted per year	Economic regulation		1	1	1	1	1	1	1
Number of port capacity and usage reviews conducted per year	Industry development		1	1	1	1	1	1	1
Number of port efficiency assessment reports conducted per year	Industry development		1	1	1	1	1	1	1

Entity overview

The Ports Regulator of South Africa regulates South Africa's ports infrastructure system. It was established in terms of the National Ports Act (2005) and is mandated to set tariffs for the Transnet National Ports Authority and oversee complaints and appeals to maintain fairness, transparency and competitive practices for port infrastructure.

Over the MTEF period, the Ports Regulator intends to implement its regulatory imperative while promoting economic efficiency in the ports sector. It is envisioned to eventually transition or merge with a transport economic regulator, once established. In the interim, the regulator will continue to monitor competitive access to port infrastructure, hear complaints and appeals, and ensure transparency in port pricing and service delivery. Medium-term plans also include enforcing compliance with the pricing methodology and continuously improving the tariff strategy's responsiveness to economic conditions.

Spending on compensation of employees accounts for an estimated 67.4 per cent (R114.6 million) of the regulator's total budget over the period ahead. Total expenditure is expected to increase at an average annual rate of 7.3 per cent, from R47.4 million in 2025/26 to R58.5 million in 2028/29. The regulator derives its revenue almost entirely through transfers from the department. Revenue is set to increase in line with expenditure.

Programmes/Objectives/Activities

Table 40.43 Ports Regulator of South Africa expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	20.3	19.0	19.0	19.1	-2.0%	41.0%	22.3	24.8	24.8	9.2%	42.2%
Economic regulation	6.0	6.8	6.0	8.2	11.2%	14.3%	10.4	9.0	9.4	4.7%	17.0%
Legal services	10.8	10.5	5.1	8.8	-6.7%	18.7%	9.1	9.4	9.8	3.6%	16.6%
Industry development	8.6	7.1	6.1	8.1	-1.8%	15.8%	8.4	9.1	9.4	5.1%	15.8%
Governance	4.2	6.9	5.0	3.2	-8.1%	10.2%	4.1	5.0	5.1	16.1%	8.4%
Total	49.8	50.4	41.1	47.4	-1.6%	100.0%	54.3	57.3	58.5	7.3%	100.0%

Statements of financial performance, cash flow and financial position

Table 40.44 Ports Regulator of South Africa statements of financial performance, cash flow and financial position

Statement of financial performance

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	2.1	2.0	1.7	1.0	-23.1%	3.7%	1.0	2.0	1.7	21.0%	2.7%
Sale of goods and services other than capital assets	—	0.0	—	—	—	—	—	—	—	—	—
of which:											
Administrative fees	—	0.0	—	—	—	—	—	—	—	—	—
Complaint lodging fees	—	0.0	—	—	—	—	—	—	—	—	—
Other non-tax revenue	2.1	2.0	1.7	1.0	-23.1%	3.7%	1.0	2.0	1.7	21.0%	2.7%
Transfers received	43.0	42.6	44.5	46.5	2.6%	96.3%	53.3	55.3	56.8	6.9%	97.3%
Total revenue	45.1	44.6	46.2	47.4	1.7%	100.0%	54.3	57.3	58.5	7.3%	100.0%
Expenses											
Current expenses	49.8	50.4	41.1	47.4	-1.6%	100.0%	54.3	57.3	58.5	7.3%	100.0%
Compensation of employees	27.9	30.1	26.5	33.8	6.6%	62.6%	36.5	38.1	40.0	5.8%	67.4%
Goods and services	21.7	19.8	14.1	13.2	-15.2%	36.4%	17.3	18.7	18.0	11.0%	31.7%
Depreciation	0.3	0.4	0.5	0.5	15.8%	0.9%	0.5	0.5	0.5	2.7%	0.9%
Total expenses	49.8	50.4	41.1	47.4	-1.6%	100.0%	54.3	57.3	58.5	7.3%	100.0%
Surplus/(Deficit)	(4.8)	(5.8)	5.1	—	-100.0%		—	—	—	—	
Cash flow statement											
Cash flow from operating activities	(10.8)	(7.3)	6.1	(0.4)	-66.1%	100.0%	5.1	5.0	4.3	-317.0%	100.0%
Receipts											
Non-tax receipts	2.1	2.2	1.6	1.0	-23.1%	3.7%	1.0	2.0	1.7	21.0%	2.7%
Sales of goods and services other than capital assets	0.0	—	—	—	-100.0%	—	—	—	—	—	—
of which:											
Administrative fees	0.0	—	—	—	-100.0%	—	—	—	—	—	—
Complaint lodging fees	0.0	—	—	—	-100.0%	—	—	—	—	—	—
Other tax receipts	2.1	2.2	1.6	1.0	-23.0%	3.7%	1.0	2.0	1.7	21.0%	2.7%
Transfers received	43.0	42.6	44.5	46.5	2.6%	96.3%	53.6	55.8	58.1	7.7%	97.3%
Total receipts	45.1	44.7	46.1	47.4	1.7%	100.0%	54.6	57.8	59.8	8.0%	100.0%
Payment											
Current payments	55.9	52.0	40.0	47.8	-5.0%	100.0%	49.4	52.8	55.5	5.1%	100.0%
Compensation of employees	27.9	31.7	26.5	34.3	7.2%	61.5%	36.0	37.3	39.1	4.4%	71.3%
Goods and services	28.0	20.4	13.5	13.5	-21.6%	38.5%	13.4	15.5	16.4	6.6%	28.7%
Total payments	55.9	52.0	40.0	47.8	-5.0%	100.0%	49.4	52.8	55.5	5.1%	100.0%
Net cash flow from investing activities	(0.0)	(2.1)	(0.1)	—	-100.0%	100.0%	—	—	—	—	—
Acquisition of property, plant, equipment and intangible assets	(0.0)	(2.1)	(0.0)	—	-100.0%	98.3%	—	—	—	—	—
Acquisition of software and other intangible assets	—	—	(0.1)	—	—	3.0%	—	—	—	—	—
Proceeds from the sale of property, plant, equipment and intangible assets	—	0.0	—	—	—	-1.3%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	(10.8)	(9.4)	6.0	(0.4)	-66.2%	100.0%	5.1	5.0	4.3	-317.0%	100.0%

Table 40.44 Ports Regulator of South Africa statements of financial performance, cash flow and financial position (continued)

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	1.6	3.3	2.9	1.9	4.6%	9.3%	2.0	2.2	2.4	7.7%	7.1%
of which:											
Acquisition of assets	(0.0)	(2.1)	(0.0)	—	-100.0%	100.0%	—	—	—	—	—
Receivables and prepayments	0.7	1.2	1.0	0.9	6.7%	3.6%	0.9	0.9	1.0	5.2%	3.1%
Cash and cash equivalents	26.2	16.8	22.8	25.0	-1.5%	87.1%	26.4	27.3	28.6	4.5%	89.8%
Total assets	28.6	21.3	26.7	27.8	-0.9%	100.0%	29.3	30.5	31.9	4.8%	100.0%
Accumulated surplus/(deficit)	25.4	19.7	24.7	24.1	-1.7%	89.9%	25.4	26.8	28.3	5.5%	87.8%
Trade and other payables	1.8	0.5	1.1	2.1	4.6%	5.2%	2.2	1.9	1.8	-3.8%	6.4%
Provisions	1.4	1.2	0.9	1.6	4.6%	4.9%	1.7	1.8	1.8	3.8%	5.8%
Total equity and liabilities	28.6	21.3	26.7	27.8	-0.9%	100.0%	29.3	30.5	31.9	4.8%	100.0%

Personnel information

Table 40.45 Ports Regulator of South Africa personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved posts	Number of posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Ports Regulator of South Africa																			
Salary level	29	29	30	26.5	0.9	29	33.8	1.2	34	36.5	1.1	34	38.1	1.1	29	40.0	1.4	–	100.0%
1 – 6	2	2	4	4.3	1.1	2	4.5	2.2	7	5.5	0.8	7	5.8	0.8	2	6.0	3.0	–	16.5%
7 – 10	17	17	16	7.8	0.5	17	11.4	0.7	17	11.9	0.7	17	12.4	0.7	17	13.1	0.8	–	52.6%
11 – 12	1	1	1	0.9	0.9	1	0.9	0.9	1	1.0	1.0	1	1.0	1.0	1	1.1	1.1	–	3.1%
13 – 16	9	9	9	13.6	1.5	9	16.9	1.9	9	18.1	2.0	9	18.9	2.1	9	19.8	2.2	–	27.8%

1. Rand million.

Railway Safety Regulator

Selected performance indicators

Table 40.46 Railway Safety Regulator performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of safety initiatives conducted per year	Administration	An enabling environment for investment and improved competitiveness through structural reforms	42	40	48	40	40	40	40
Number of safety performance agreements signed for high-risk operators per year	Operations		33	35	35	35	35	35	35
Number of industry safety risk profiles developed per year	Operations		1	1	1	1	1	1	1
Number of interface agreements aligned with operational risks per year	Operations		1	1	1	1	1	1	1
Number of common safety methods developed and implemented per year	Operations		1	1	1	1	1	1	1

Entity overview

The Railway Safety Regulator was established in terms of the National Railway Safety Regulator Act (2002) to provide a national framework for regulating rail safety in South Africa. It ensures compliance with safety legislation by overseeing and monitoring railway operators and enforcing safe operational practices. Its responsibilities cover operators from neighbouring countries that operate rail services within South Africa's borders. Over the medium term, the regulator will focus on issuing safety permits, conducting inspections and audits, investigating rail-related incidents, and strengthening the regulatory environment by developing and

refining safety standards and regulations.

As regulation is labour intensive, spending on compensation of employees is expected to account for 68.4 per cent (R658.8 million) of total expenditure over the medium term. Expenditure is projected to increase at an average annual rate of 3.7 per cent, from R299.9 million in 2025/26 to R334.2 million in 2028/29. The regulator derives an estimated 69.5 per cent (R668.7 million) of its revenue over the MTEF period through administrative fees and 27.9 per cent (R296 million) through transfers from the department.

Programmes/Objectives/Activities

Table 40.47 Railway Safety Regulator expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	143.3	157.5	160.9	155.6	2.8%	52.5%	161.9	168.0	174.9	4.0%	52.4%
Operations	125.3	134.5	154.6	144.3	4.8%	47.5%	146.4	151.9	159.3	3.4%	47.6%
Total	268.5	292.1	315.5	299.9	3.7%	100.0%	308.3	319.9	334.2	3.7%	100.0%

Statements of financial performance, cash flow and financial position

Table 40.48 Railway Safety Regulator statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	193.3	222.9	210.7	216.8	3.9%	73.0%	221.9	230.0	241.5	3.7%	72.1%
Sale of goods and services other than capital assets of which:	183.5	188.1	196.5	209.3	4.5%	67.3%	214.0	221.8	232.9	3.6%	69.5%
Administrative fees	183.5	188.1	196.5	209.3	4.5%	67.3%	214.0	221.8	232.9	3.6%	69.5%
Permit issuing fees	179.4	186.4	195.7	205.1	4.6%	66.4%	212.3	221.8	232.9	4.3%	69.3%
Permit application fees	4.1	1.7	0.8	4.2	1.4%	0.9%	1.8	—	—	-100.0%	0.2%
Other non-tax revenue	9.8	34.8	14.2	7.5	-8.4%	5.7%	7.9	8.2	8.6	4.7%	2.6%
Transfers received	72.9	76.1	79.5	83.1	4.5%	27.0%	86.4	89.9	92.7	3.7%	27.9%
Total revenue	266.2	299.0	290.2	299.9	4.1%	100.0%	308.3	319.9	334.2	3.7%	100.0%
Expenses											
Current expenses	268.5	292.1	315.5	299.9	3.7%	100.0%	308.3	319.9	334.2	3.7%	100.0%
Compensation of employees	165.8	184.6	201.3	190.8	4.8%	63.1%	209.0	219.4	230.4	6.5%	68.4%
Goods and services	97.5	101.8	107.9	109.1	3.8%	35.4%	99.3	100.5	103.8	-1.6%	31.6%
Depreciation	5.3	5.6	6.2	—	-100.0%	1.5%	—	—	—	—	—
Total expenses	268.5	292.1	315.5	299.9	3.7%	100.0%	308.3	319.9	334.2	3.7%	100.0%
Surplus/(Deficit)	(2.4)	6.9	(25.3)	—	-100.0%		—	—	—	—	—
Cash flow statement											
Cash flow from operating activities	(2.7)	(5.1)	(10.6)	3.6	-209.9%	100.0%	3.8	5.3	8.4	32.2%	100.0%
Receipts											
Non-tax receipts	190.1	224.7	210.3	212.4	3.8%	72.9%	222.1	231.9	246.5	5.1%	72.3%
Sales of goods and services other than capital assets of which:	181.3	214.1	200.5	204.9	4.2%	69.7%	214.3	223.9	238.2	5.1%	69.8%
Permit application fees	—	—	—	4.2	—	0.4%	—	—	—	-100.0%	—
Sales by market establishment	181.3	214.1	200.5	204.9	4.2%	69.7%	214.3	223.9	238.2	5.1%	69.8%
Permit issuing fees	181.3	214.1	200.5	204.9	4.2%	69.7%	214.3	223.9	238.2	5.1%	69.8%
Other tax receipts	8.8	10.6	9.9	7.5	-5.1%	3.2%	7.7	8.0	8.3	3.4%	2.5%
Transfers received	72.9	76.1	79.5	83.1	4.5%	27.1%	86.4	89.9	92.7	3.7%	27.7%
Total receipts	263.0	300.8	289.8	295.5	4.0%	100.0%	308.5	321.8	339.2	4.7%	100.0%
Payment											
Current payments	265.7	305.9	300.4	291.9	3.2%	100.0%	304.7	316.5	330.8	4.3%	100.0%
Compensation of employees	165.1	184.3	200.4	190.8	4.9%	63.6%	209.0	219.4	230.4	6.5%	69.2%
Goods and services	92.8	121.6	100.0	101.1	2.9%	35.7%	95.7	97.1	100.4	-0.2%	30.8%
Interest and rent on land	7.7	—	—	—	-100.0%	0.7%	—	—	—	—	—
Total payments	265.7	305.9	300.4	291.9	3.2%	100.0%	304.7	316.5	330.8	4.3%	100.0%

Table 40.48 Railway Safety Regulator statements of financial performance, cash flow and financial position (continued)

Cash flow statement					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Net cash flow from investing activities	(5.3)	(4.4)	(9.0)	(6.2)	5.2%	100.0%	(7.0)	(6.7)	(9.4)	15.0%	100.0%
Acquisition of property, plant, equipment and intangible assets	(5.4)	(4.6)	(3.6)	(6.2)	4.3%	79.8%	(7.0)	(6.7)	(9.4)	15.0%	100.0%
Acquisition of software and other intangible assets	–	–	(5.4)	–	–	21.8%	–	–	–	–	–
Proceeds from the sale of property, plant, equipment and intangible assets	0.1	0.2	0.1	–	-100.0%	-1.6%	–	–	–	–	–
Net increase/(decrease) in cash and cash equivalents	(8.0)	(9.5)	(19.6)	(2.5)	-31.8%	100.0%	(3.2)	(1.4)	(1.0)	-26.7%	100.0%
Statement of financial position											
Carrying value of assets	29.6	28.7	31.4	36.4	7.1%	29.4%	48.0	47.0	47.5	9.3%	47.5%
of which:											
Acquisition of assets	(5.4)	(4.6)	(3.6)	(6.2)	4.3%	100.0%	(7.0)	(6.7)	(9.4)	15.0%	100.0%
Receivables and prepayments	10.8	8.5	8.2	7.3	-12.0%	8.1%	6.5	7.0	5.5	-9.3%	6.3%
Cash and cash equivalents	85.3	75.8	56.2	50.6	-15.9%	62.5%	47.4	46.0	45.0	-3.9%	46.2%
Total assets	125.6	113.0	95.8	94.4	-9.1%	100.0%	101.9	100.0	98.0	1.3%	100.0%
Accumulated surplus/(deficit)	66.1	69.7	44.4	58.2	-4.1%	55.6%	65.4	63.9	61.4	1.8%	63.6%
Trade and other payables	48.9	20.9	28.8	12.2	-37.1%	25.8%	13.6	14.9	18.0	13.9%	15.5%
Provisions	10.7	12.0	12.0	13.5	8.2%	11.2%	14.0	15.0	15.8	5.3%	14.9%
Derivatives financial instruments	–	10.5	10.6	10.5	–	7.4%	8.9	6.2	2.8	-35.6%	6.0%
Total equity and liabilities	125.6	113.0	95.8	94.4	-9.1%	100.0%	101.9	100.0	98.0	1.3%	100.0%

Personnel information

Table 40.49 Railway Safety Regulator personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved establishment	Unit cost	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
Railway Safety Regulator			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	150	150	160	201.3	1.3	150	190.8	1.3	152	209.0	1.4	152	219.4	1.4	152	230.4	1.5	0.4%	100.0%
1 – 6	17	17	19	3.6	0.2	17	33.4	2.0	17	15.2	0.9	17	16.0	0.9	17	16.8	1.0	–	11.2%
7 – 10	37	37	42	27.4	0.7	37	44.3	1.2	38	30.1	0.8	38	31.6	0.8	38	33.2	0.9	0.9%	25.0%
11 – 12	24	24	24	28.4	1.2	24	28.3	1.2	24	28.2	1.2	24	29.6	1.2	24	31.1	1.3	–	15.8%
13 – 16	64	64	67	117.2	1.7	64	74.4	1.2	65	113.3	1.7	65	118.9	1.8	65	124.9	1.9	0.5%	42.8%
17 – 22	8	8	8	24.8	3.1	8	10.4	1.3	8	22.2	2.8	8	23.3	2.9	8	24.5	3.1	–	5.3%

1. Rand million.

Road Accident Fund

Selected performance indicators

Table 40.50 Road Accident Fund performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/ Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage reduction of 3-year-old open claims per year	Payment of claims to accident victims	Optimised social protection and improved coverage	14.5%	16.8%	20%	25%	– ¹	– ¹	– ¹
Percentage of claims processed within 120 days per year	Payment of claims to accident victims		0.3%	0.2%	9.8%	15%	– ¹	– ¹	– ¹

Table 40.50 Road Accident Fund performance indicators by programme/objective/activity and related outcome (continued)

Indicator	Programme/Objective/ Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of claims validated and verified within 60 days per year	Payment of claims to accident victims	Optimised social protection and Improved coverage	59%	53%	89%	80%	— ¹	— ¹	— ¹
Percentage of total compensation to claimants (actual paid relative to claims budget)	Payment of claims to accident victims		— ²	— ²	87.8% (R36 bn/ R41 bn)	75%	75%	75%	75%
Percentage of new compliant personal claimed products settled within 120 days per year	Payment of claims to accident victims		10.6% (887/ 8 344)	10.4% (1 953/ 18 822)	9.6% (2 397/ 24 858)	15%	15%	17.5%	18%
Percentage reduction in net open claimed products (settlements within claims) per year	Payment of claims to accident victims		17% (28 610/ 167 962)	16.9% (34 110/ 201 709)	12.8% (26 907/ 210 458)	10%	15%	15%	15%
Number of road safety initiatives implemented per year	Payment of claims to accident victims		— ²	3	4	4	4	4	4

1. Indicator discontinued.

2. No historical data available.

Entity overview

The Road Accident Fund was established in terms of the Road Accident Fund Act (1996) and is mandated to provide compulsory social insurance to people who suffer loss or damage due to bodily injury or death caused by negligent driving on South Africa's roads. The fund aims to pursue a multipronged reform strategy over the medium term by transitioning to a structured annuity-based settlement model to better manage and align its assets and liabilities. These periodic payments are expected to better align liabilities with cash flows over time rather than requiring large immediate outlays. The strategy is aimed at stabilising the fund and improving service delivery.

Expenditure is expected to decrease at an average annual rate of 3.4 per cent, from R71.7 billion in 2025/26 to R64.6 billion in 2028/29. As expenditure must be matched to collected revenues, this decrease is due to an anticipated decrease in revenue collection as vehicles improve in fuel efficiency, coupled with an increasing share of electronic vehicles. The fund derives revenue mainly through the road accident fund levy. Revenue is projected to increase marginally, at an average annual rate of 0.4 per cent, from R49.3 billion in 2025/26 to R49.9 billion in 2028/29.

Programmes/Objectives/Activities

Table 40.51 Road Accident Fund expenditure trends and estimates by programme/objective/activity

	Audited outcome				Average growth rate (%)	Average: Expen- diture/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expen- diture/ Total (%)
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29		
R million											
Administration	3 264.6	3 848.1	6 173.2	13 359.1	59.9%	11.4%	5 319.4	5 452.9	5 560.7	-25.3%	8.0%
Payment of claims to accident victims	53 921.9	47 054.8	46 901.7	58 371.8	2.7%	88.6%	64 341.1	65 389.1	59 025.2	0.4%	92.0%
Total	57 186.4	50 903.0	53 075.0	71 730.9	7.8%	100.0%	69 660.5	70 842.0	64 585.9	-3.4%	100.0%

Statements of financial performance, cash flow and financial position

Table 40.52 Road Accident Fund statements of financial performance, cash flow and financial position

Statement of financial performance						Average:					Average:
				Revised	Average	Expendi-				Average	Expendi-
	Audited outcome			estimate	growth	ture/	Medium-term expenditure			growth	ture/
	2022/23	2023/24	2024/25	2025/26	rate	Total	estimate			rate	Total
R million					(%)	(%)	2026/27	2027/28	2028/29	2025/26 -	2026/27 -
					2022/23 -	2025/26				2028/29	2028/29
Revenue											
Non-tax revenue	286.2	702.1	683.2	275.7	-1.2%	1.0%	82.8	78.7	60.1	-39.8%	0.1%
Other non-tax revenue	286.2	702.1	683.2	275.7	-1.2%	1.0%	82.8	78.7	60.1	-39.8%	0.1%
Transfers received	48 471.5	48 610.3	50 070.5	49 064.4	0.4%	99.0%	49 789.9	49 727.4	49 857.8	0.5%	99.9%
Total revenue	48 757.8	49 312.3	50 753.7	49 340.1	0.4%	100.0%	49 872.7	49 806.1	49 917.9	0.4%	100.0%
Expenses											
Current expenses	3 264.6	3 848.1	6 173.2	13 359.1	59.9%	11.4%	5 319.4	5 452.9	5 560.7	-25.3%	8.0%
Compensation of employees	2 135.7	2 201.8	2 242.0	2 370.7	3.5%	3.8%	2 478.0	2 595.2	2 745.1	5.0%	3.8%
Goods and services	785.3	1 325.5	3 710.9	10 663.5	138.6%	7.1%	2 557.9	2 558.6	2 530.9	-38.1%	3.7%
Depreciation	45.6	45.9	67.4	76.9	19.1%	0.1%	82.9	96.0	110.5	12.8%	0.1%
Interest, dividends and rent on land	298.1	274.9	152.9	247.9	-6.0%	0.4%	200.6	203.1	174.3	-11.1%	0.3%
Transfers and subsidies	53 921.9	47 054.8	46 901.7	58 371.8	2.7%	88.6%	64 341.1	65 389.1	59 025.2	0.4%	92.0%
Total expenses	57 186.4	50 903.0	53 075.0	71 730.9	7.8%	100.0%	69 660.5	70 842.0	64 585.9	-3.4%	100.0%
Surplus/(Deficit)	(8 428.7)	(1 590.6)	(2 321.3)	(22 390.8)	38.5%		(19 787.8)	(21 035.9)	(14 668.0)	-13.2%	
Cash flow statement											
Cash flow from operating activities	(173.0)	301.1	1 392.6	(1 039.7)	81.8%	100.0%	100.2	127.0	166.1	-154.3%	100.0%
Receipts											
Non-tax receipts	281.7	677.1	730.0	273.1	-1.0%	1.0%	80.1	76.0	57.3	-40.6%	0.1%
Other tax receipts	281.7	677.1	730.0	273.1	-1.0%	1.0%	80.1	76.0	57.3	-40.6%	0.1%
Transfers received	48 481.6	48 581.1	47 357.9	40 952.4	-5.5%	98.9%	49 789.9	49 727.4	49 857.8	6.8%	99.9%
Financial transactions in assets and liabilities	2.1	5.0	2.8	2.6	7.4%	–	2.7	2.8	2.8	3.3%	–
Total receipts	48 765.4	49 263.2	48 090.7	41 228.1	-5.4%	100.0%	49 872.7	49 806.1	49 917.9	6.6%	100.0%
Payment											
Current payments	3 245.4	3 862.3	4 068.3	5 170.2	16.8%	8.7%	5 236.5	5 357.0	5 450.2	1.8%	10.8%
Compensation of employees	2 135.7	2 201.8	2 242.0	2 370.7	3.5%	4.8%	2 478.0	2 595.2	2 745.1	5.0%	5.2%
Goods and services	811.6	1 385.6	1 673.4	2 551.6	46.5%	3.4%	2 557.9	2 558.6	2 530.9	-0.3%	5.1%
Interest and rent on land	298.1	274.9	152.9	247.9	-6.0%	0.5%	200.6	203.1	174.3	-11.1%	0.4%
Transfers and subsidies	45 693.0	45 099.8	42 629.7	37 097.6	-6.7%	91.3%	44 536.0	44 322.2	44 301.6	6.1%	89.2%
Total payments	48 938.4	48 962.2	46 698.1	42 267.8	-4.8%	100.0%	49 772.5	49 679.1	49 751.7	5.6%	100.0%
Net cash flow from investing activities	(64.8)	(115.7)	(84.4)	(75.9)	5.4%	100.0%	(89.6)	(93.5)	(97.7)	8.8%	100.0%
Acquisition of property, plant, equipment and intangible assets	(0.6)	(6.4)	(3.7)	(1.1)	20.0%	3.5%	(1.7)	(1.8)	(1.8)	18.6%	1.9%
Acquisition of software and other intangible assets	(64.1)	(109.3)	(80.8)	(74.8)	5.3%	96.5%	(87.9)	(91.7)	(95.8)	8.6%	98.1%
Net increase/(decrease) in cash and cash equivalents	(237.8)	185.4	1 308.2	(1 115.6)	67.4%	100.0%	10.7	33.5	68.5	-139.4%	100.0%
Statement of financial position											
Carrying value of assets	295.9	383.4	401.8	420.3	12.4%	2.2%	434.6	448.5	462.4	3.2%	2.2%
of which:											
Acquisition of assets	(0.6)	(6.4)	(3.7)	(1.1)	20.0%	100.0%	(1.7)	(1.8)	(1.8)	18.6%	100.0%
Inventory	5.1	5.4	5.7	5.9	5.1%	–	6.1	6.3	6.5	3.2%	–
Loans	227.0	240.6	252.1	263.7	5.1%	1.5%	272.7	281.4	290.2	3.2%	1.4%
Receivables and prepayments	11 204.7	11 295.9	11 838.1	12 383.8	3.4%	69.1%	12 804.8	13 214.6	13 624.3	3.2%	64.7%
Cash and cash equivalents	904.3	5 546.3	5 812.5	6 080.5	88.7%	27.1%	6 287.2	6 488.4	6 689.5	3.2%	31.7%
Total assets	12 637.0	17 471.5	18 310.1	19 154.2	14.9%	100.0%	19 805.5	20 439.2	21 072.9	3.2%	100.0%
Accumulated surplus/(deficit)	(342 977.9)	(335 986.5)	(352 113.9)	(368 346.3)	2.4%	-2 071.0%	(380 870.1)	(393 058.0)	(405 242.8)	3.2%	-1 923.1%
Capital and reserves	108.7	108.7	113.9	119.2	3.1%	0.7%	123.3	127.2	131.1	3.2%	0.6%
Trade and other payables	357.4	378.8	397.0	415.3	5.1%	2.3%	429.4	443.2	456.9	3.2%	2.2%
Provisions	355 031.3	352 845.9	369 782.5	386 829.5	2.9%	2 167.3%	399 981.7	412 781.1	425 577.3	3.2%	2 019.6%
Derivatives financial instruments	117.5	124.6	130.5	136.6	5.1%	0.8%	141.2	145.7	150.2	3.2%	0.7%
Total equity and liabilities	12 637.0	17 471.5	18 310.1	19 154.2	14.9%	100.0%	19 805.5	20 439.2	21 072.9	3.2%	100.0%

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of posts on approved establishment	Actual					Revised estimate			Medium-term expenditure estimate									
		2024/25			2025/26		2026/27			2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29				
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Road Accident Fund																			
Salary level	3 034	3 034	3 034	2 242.0	0.7	3 034	2 370.7	0.8	3 034	2 478.0	0.8	3 034	2 595.2	0.9	3 034	2 745.1	0.9	–	100.0%
1 – 6	499	499	499	110.5	0.2	499	116.8	0.2	499	122.1	0.2	499	127.9	0.3	499	135.3	0.3	–	16.4%
7 – 10	1 897	1 897	1 897	1 205.7	0.6	1 897	1 274.9	0.7	1 897	1 332.6	0.7	1 897	1 395.7	0.7	1 897	1 476.2	0.8	–	62.5%
11 – 12	301	301	301	354.9	1.2	301	375.3	1.2	301	392.3	1.3	301	410.8	1.4	301	434.6	1.4	–	9.9%
13 – 16	332	332	332	548.4	1.7	332	579.9	1.7	332	606.2	1.8	332	634.8	1.9	332	671.5	2.0	–	10.9%
17 – 22	5	5	5	22.4	4.5	5	23.7	4.7	5	24.8	5.0	5	26.0	5.2	5	27.5	5.5	–	0.2%

1. Rand million.

Indicator	Programme/Objective/ Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of representations received and adjudicated within 21 days per year	Administration	An ethical, capable and professional public service	100% (192 547)	100% (198 235)	100% (158 282)	100%	100%	100%	100%
Number of education materials developed and shared per year	Administration		145	467	360	500	600	700	750

The Road Traffic Infringement Agency operates in accordance with the Administrative Adjudication of Road Traffic Offences (AARTO) Act (1998). It is mandated to promote compliance with road traffic legislation by administering infringement procedures, adjudicating offences and enforcing applicable penalties. The agency also provides specialised support to prosecution processes and undertakes public education and awareness initiatives to improve road safety. Over the medium term, the agency will focus on discouraging and penalising contraventions of road traffic law by developing efficient and effective adjudication processes.

Total expenditure is expected to increase at an average annual rate of 4.1 per cent, from R523.1 million in 2025/26 to R590.7 million in 2028/29, with spending on goods and services accounting for an estimated 58.3 per cent (R994.4 million) of the agency's total budget over the period ahead. The agency derives its revenue through the collection of infringement-related fees. Total revenue is expected to increase in line with expenditure.

Programmes/Objectives/Activities

Table 40.55 Road Traffic Infringement Agency expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	114.4	99.8	94.4	145.4	8.3%	35.1%	151.9	158.0	165.1	4.3%	27.8%
AARTO adjudication and support	54.4	122.6	111.1	127.0	32.6%	32.1%	132.7	138.0	144.3	4.3%	24.3%
AARTO information and analytics	4.1	10.0	9.3	9.7	33.4%	2.6%	10.2	10.6	11.1	4.3%	1.9%
AARTO education and administration	23.4	12.3	20.6	64.4	40.1%	9.3%	67.3	70.0	73.2	4.3%	12.3%
AARTO rollout programme	—	17.9	74.8	176.5	—	20.8%	184.5	192.9	197.1	3.7%	33.7%
Total	196.4	262.5	310.3	523.1	38.6%	100.0%	546.6	569.5	590.7	4.1%	100.0%

Statements of financial performance, cash flow and financial position

Table 40.56 Road Traffic Infringement Agency statements of financial performance, cash flow and financial position

Statement of financial performance

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	126.1	115.5	239.9	356.0	41.3%	56.1%	372.1	386.9	404.4	4.3%	68.2%
Sale of goods and services other than capital assets	112.9	102.3	230.7	356.0	46.6%	53.7%	372.1	386.9	404.4	4.3%	68.2%
of which:											
Administrative fees	112.9	102.3	230.7	356.0	46.6%	53.7%	372.1	386.9	404.4	4.3%	68.2%
Infringement fees	112.9	102.3	230.7	356.0	46.6%	53.7%	372.1	386.9	404.4	4.3%	68.2%
Other non-tax revenue	13.1	13.1	9.2	—	-100.0%	2.4%	—	—	—	—	—
Transfers received	175.0	153.0	159.9	167.1	-1.5%	43.9%	174.6	182.6	186.3	3.7%	31.8%
Total revenue	301.1	268.5	399.8	523.1	20.2%	100.0%	546.6	569.5	590.7	4.1%	100.0%
Expenses											
Current expenses	196.4	262.5	310.3	523.1	38.6%	100.0%	546.6	569.5	590.7	4.1%	100.0%
Compensation of employees	107.8	111.8	147.8	215.7	26.0%	45.1%	225.4	234.4	245.0	4.3%	41.3%
Goods and services	86.5	142.5	153.2	305.0	52.2%	53.2%	318.8	332.5	343.0	4.0%	58.3%
Depreciation	2.1	8.1	9.2	2.4	4.5%	1.7%	2.5	2.6	2.7	4.3%	0.5%
Total expenses	196.4	262.5	310.3	523.1	38.6%	100.0%	546.6	569.5	590.7	4.1%	100.0%
Surplus/(Deficit)	104.7	6.0	89.5	—	-100.0%		—	—	—	—	—

Cash flow statement

Cash flow from operating activities	(39.5)	(41.2)	344.2	359.8	-308.8%	100.0%	375.5	390.7	408.3	4.3%	100.0%
Receipts											
Non-tax receipts	309.8	280.6	658.3	687.9	30.5%	79.5%	717.0	745.7	779.3	4.2%	80.6%
Sales of goods and services other than capital assets	297.0	270.9	658.3	687.9	32.3%	78.5%	717.0	745.7	779.3	4.2%	80.6%
of which:											
Administrative fees	297.0	270.9	658.3	687.9	32.3%	78.5%	717.0	745.7	779.3	4.2%	80.6%
Infringement fees	297.0	270.9	658.3	687.9	32.3%	78.5%	717.0	745.7	779.3	4.2%	80.6%
Other tax receipts	12.8	9.7	—	—	-100.0%	0.9%	—	—	—	—	—
Transfers received	9.1	81.2	231.6	167.0	164.1%	20.1%	173.8	180.7	186.3	3.7%	19.4%
Financial transactions in assets and liabilities	0.4	11.1	—	—	-100.0%	0.5%	—	—	—	—	—
Total receipts	319.2	373.0	889.9	854.9	38.9%	100.0%	890.8	926.4	965.6	4.1%	100.0%
Payment											
Current payments	358.6	413.6	545.7	495.1	11.4%	100.0%	515.3	535.7	557.3	4.0%	100.0%
Compensation of employees	108.4	111.5	206.4	215.7	25.8%	35.4%	225.4	234.4	245.0	4.3%	43.8%
Goods and services	250.2	302.1	339.3	279.4	3.8%	64.6%	289.9	301.3	312.3	3.8%	56.2%
Transfers and subsidies	0.1	0.6	—	—	-100.0%	—	—	—	—	—	—
Total payments	358.7	414.2	545.7	495.1	11.3%	100.0%	515.3	535.7	557.3	4.0%	100.0%
Net cash flow from investing activities	(3.5)	(7.0)	(14.6)	(15.2)	62.3%	100.0%	(15.8)	(16.4)	(17.2)	4.2%	100.0%
Acquisition of property, plant, equipment and intangible assets	(0.4)	(0.2)	(8.9)	(9.2)	182.0%	46.4%	(9.6)	(10.0)	(10.4)	4.2%	60.8%
Acquisition of software and other intangible assets	(3.1)	(6.8)	(5.7)	(5.9)	23.6%	53.6%	(6.2)	(6.4)	(6.7)	4.3%	39.2%
Net increase/(decrease) in cash and cash equivalents	(43.1)	(48.2)	329.7	344.7	-300.0%	100.0%	359.7	374.3	391.1	4.3%	100.0%

Table 40.56 Road Traffic Infringement Agency statements of financial performance, cash flow and financial position (continued)

Statement of financial position				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	5.9	4.7	3.9	4.1	-11.8%	1.5%	4.3	4.4	4.6	4.3%	1.5%
<i>of which:</i>											
<i>Acquisition of assets</i>	<i>(0.4)</i>	<i>(0.2)</i>	<i>(8.9)</i>	<i>(9.2)</i>	<i>182.0%</i>	<i>100.0%</i>	<i>(9.6)</i>	<i>(10.0)</i>	<i>(10.4)</i>	<i>4.2%</i>	<i>100.0%</i>
Investments	136.6	139.1	148.5	154.4	4.2%	46.9%	160.6	167.0	174.6	4.2%	55.0%
Receivables and prepayments	27.4	34.3	67.3	70.3	37.0%	16.1%	73.5	76.4	79.8	4.3%	25.1%
Cash and cash equivalents	156.8	108.6	49.4	51.6	-31.0%	29.7%	53.9	56.1	58.6	4.3%	18.4%
Statutory receivables	–	71.8	–	–	–	5.8%	–	–	–	–	–
Total assets	326.8	358.5	269.0	280.4	-5.0%	100.0%	292.3	303.9	317.6	4.2%	100.0%
Accumulated surplus/(deficit)	177.5	185.3	104.4	109.1	-15.0%	46.7%	114.0	118.5	123.9	4.3%	39.0%
Trade and other payables	145.3	169.2	162.4	169.0	5.2%	52.3%	175.8	182.9	191.1	4.2%	60.2%
Provisions	4.0	4.0	2.3	2.4	-16.1%	1.0%	2.5	2.6	2.7	4.3%	0.8%
Total equity and liabilities	326.8	358.5	269.0	280.4	-5.0%	100.0%	292.3	303.9	317.6	4.2%	100.0%

Personnel information

Table 40.57 Road Traffic Infringement Agency personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment												Average growth rate of personnel posts (%)	Average: salary level/ Total (%)			
Number of funded posts	Number of approved establishment	Number of posts on																	
			Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29
Road Traffic Infringement Agency			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	197	197	197	147.8	0.8	197	215.7	1.1	197	225.4	1.1	197	234.4	1.2	197	245.0	1.2	–	100.0%
1 – 6	54	54	54	17.8	0.3	54	25.9	0.5	54	27.1	0.5	54	28.2	0.5	54	29.4	0.5	–	27.4%
7 – 10	94	94	94	59.4	0.6	94	86.4	0.9	94	90.3	1.0	94	94.0	1.0	94	98.2	1.0	–	47.7%
11 – 12	24	24	24	19.5	0.8	24	28.4	1.2	24	29.7	1.2	24	30.9	1.3	24	32.3	1.3	–	12.2%
13 – 16	19	19	19	23.0	1.2	19	33.6	1.8	19	35.1	1.8	19	36.5	1.9	19	38.2	2.0	–	9.6%
17 – 22	6	6	6	28.2	4.7	6	41.3	6.9	6	43.2	7.2	6	44.9	7.5	6	46.9	7.8	–	3.0%

1. Rand million.

Road Traffic Management Corporation

Selected performance indicators

Table 40.58 Road Traffic Management Corporation performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of road safety programmes implemented per year	Law enforcement	Reduced poverty and improved livelihoods	3	4	3	4	4	4	4
Number of targeted law enforcement interventions conducted per year	Law enforcement		3 196	3 345	7 665	16 519	17 348	18 215	20 682
Number of traffic officer modules delivered to existing traffic officers per year	Training of traffic personnel		3	3	3	4	4	4	4
Number of modules on the national qualifications framework (level 6) road traffic safety officer qualification completed for road safety practitioners per year	Training of traffic personnel		10	13	17	12	4	17	16
Number of self-initiated fraud and corruption cases investigated per year	Training of traffic personnel		197	220	190	220	250	280	310

Table 40.58 Road Traffic Management Corporation performance indicators by programme/objective/activity and related outcome (continued)

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of road traffic research studies published per year	Strategic services	An ethical, capable and professional public service	1	3	1	3	3	3	3
Number of learner licence testing centres computerised per year	Strategic services		42	64	130	50	60	60	60
Number of vehicle testing stations using digitised roadworthiness testing sheet forms per year	Strategic services		82	75	120	120	120	60	129

Entity overview

The Road Traffic Management Corporation was established in terms of the Road Traffic Management Corporation Act (1999). It is mandated to provide strategic planning and law enforcement, and pool public sector resources for national road traffic management. Over the medium term, the corporation will strive to maintain the target, set out in the United Nations Decade of Action to accelerate progress towards the achievement of the sustainable development goals, of reducing road fatalities on South Africa's roads by 50 per cent by 2030 from the baseline of 13 967 set in 2010. To give effect to this, the corporation intends to facilitate the enforcement of national road traffic laws. This is expected to integrate and harmonise the enforcement of traffic laws and facilitate the integration and development of road safety regulations and the fair and efficient use of resources across all spheres of government. To do this, road safety improvements are expected to come with combined efforts across law enforcement, infrastructure, user behaviour and post-crash response.

Total expenditure is expected to increase at an average annual rate of 6.4 per cent, from R1.9 billion in 2025/26 to R2.3 billion in 2028/29, driven mainly by spending on compensation of employees, which is set to increase at an average annual rate of 12.2 per cent. This relatively high increase is due to the number of personnel increasing from 1 755 in 2025/26 to 2 301 in 2028/29 as 546 traffic trainees are expected to be absorbed into the entity.

The corporation expects to generate the bulk of its revenue over the period ahead through administrative and eNatis transaction fees. Transfers from the department are expected to amount to 10.3 per cent (R666.2 million) of revenue over the medium term. Total revenue is expected to increase in line with expenditure.

Programmes/Objectives/Activities

Table 40.59 Road Traffic Management Corporation expenditure trends and estimates by programme/objective/activity

					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	553.6	656.9	738.8	863.9	16.0%	43.9%	920.1	934.3	923.4	2.2%	43.1%
Road safety marketing and stakeholder	228.2	26.1	27.4	32.4	-47.8%	4.9%	35.2	37.0	38.7	6.2%	1.7%
Law enforcement	274.4	277.9	461.3	547.6	25.9%	24.4%	534.7	673.8	861.8	16.3%	32.1%
Training of traffic personnel	–	160.2	156.2	108.0	–	6.6%	112.1	95.0	87.6	-6.8%	4.6%
Traffic intelligence and security	21.3	23.1	23.4	30.5	12.7%	1.5%	30.8	32.3	33.9	3.6%	1.5%
Strategic services	257.1	296.6	301.8	340.9	9.9%	18.7%	355.2	369.8	369.8	2.8%	17.0%
Total	1 334.6	1 440.7	1 709.0	1 923.3	13.0%	100.0%	1 988.2	2 142.3	2 315.3	6.4%	100.0%

Statements of financial performance, cash flow and financial position

Table 40.60 Road Traffic Management Corporation statements of financial performance, cash flow and financial position

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	1 205.7	1 365.6	1 486.4	1 674.0	11.6%	86.6%	1 774.1	1 919.7	2 085.8	7.6%	89.7%
Sale of goods and services other than capital assets	1 027.2	1 177.8	1 331.1	1 450.8	12.2%	75.3%	1 597.9	1 734.5	1 891.3	9.2%	81.0%
of which:						—					—
Administrative fees	924.3	998.6	1 008.7	1 032.2	3.7%	59.9%	1 051.1	1 062.2	1 095.1	2.0%	49.8%
eNATIS transactions fees	924.3	948.7	964.9	982.4	2.1%	57.7%	989.0	1 004.1	1 034.2	1.7%	47.0%
Driving licence testing centres administrative fees	—	49.9	43.8	49.8	—	2.2%	62.1	58.0	60.9	7.0%	2.8%
Other sales	102.9	179.2	322.4	418.7	59.6%	15.5%	546.8	672.3	796.2	23.9%	31.3%
Other non-tax revenue	178.5	187.8	155.4	223.2	7.7%	11.2%	176.2	185.2	194.4	-4.5%	8.6%
Transfers received	224.2	220.1	197.0	249.3	3.6%	13.4%	214.1	222.6	229.5	-2.7%	10.3%
Total revenue	1 429.9	1 585.7	1 683.4	1 923.3	10.4%	100.0%	1 988.2	2 142.3	2 315.3	6.4%	100.0%
Expenses											
Current expenses	1 334.6	1 440.7	1 709.0	1 923.3	13.0%	100.0%	1 988.2	2 142.3	2 315.3	6.4%	100.0%
Compensation of employees	724.8	701.2	874.3	970.6	10.2%	51.0%	1 003.8	1 162.0	1 371.2	12.2%	54.9%
Goods and services	508.8	658.1	741.2	839.1	18.1%	42.9%	876.4	867.4	826.1	-0.5%	39.9%
Depreciation	96.3	78.8	92.5	112.8	5.4%	5.9%	107.5	112.3	117.4	1.3%	5.2%
Interest, dividends and rent on land	4.7	2.6	1.0	0.8	-44.7%	0.1%	0.6	0.6	0.6	-8.6%	—
Total expenses	1 334.6	1 440.7	1 709.0	1 923.3	13.0%	100.0%	1 988.2	2 142.3	2 315.3	6.4%	100.0%
Surplus/(Deficit)	95.3	145.0	(25.6)	—	-100.0%		—	—	—	—	
Cash flow statement											
Cash flow from operating activities	272.6	338.3	88.4	21.8	-57.0%	100.0%	157.5	122.4	81.6	55.4%	100.0%
Receipts											
Non-tax receipts	1 417.9	2 203.5	3 116.3	1 469.2	1.2%	88.9%	1 589.9	1 718.4	1 882.8	8.6%	88.2%
Sales of goods and services other than capital assets	1 334.5	2 185.2	3 086.3	1 439.7	2.6%	87.2%	1 561.8	1 688.8	1 851.7	8.7%	86.7%
of which:						—					—
Administrative fees	963.3	912.2	862.1	1 024.3	2.1%	40.8%	1 043.9	1 055.4	1 088.7	2.1%	54.2%
eNATIS transactions fees	900.3	853.3	805.8	974.6	2.7%	38.3%	981.7	997.4	1 027.8	1.8%	51.1%
Driving licence testing centres administrative fees	63.0	58.9	56.3	49.8	-7.6%	2.5%	62.1	58.0	60.9	7.0%	3.1%
Other sales	371.2	1 273.0	2 224.2	415.4	3.8%	46.4%	518.0	633.4	762.9	22.5%	32.5%
Other tax receipts	83.4	18.3	30.0	29.5	-29.3%	1.7%	28.1	29.5	31.1	1.8%	1.5%
Transfers received	224.2	220.1	197.0	249.3	3.6%	9.6%	214.1	222.6	229.5	-2.7%	11.3%
Financial transactions in assets and liabilities	18.5	70.9	42.3	2.3	-50.2%	1.5%	9.6	10.0	10.4	66.0%	0.5%
Total receipts	1 660.6	2 494.5	3 355.6	1 720.8	1.2%	100.0%	1 813.5	1 951.0	2 122.7	7.2%	100.0%
Payment											
Current payments	1 388.0	2 156.2	3 267.2	1 699.0	7.0%	100.0%	1 656.0	1 828.6	2 041.1	6.3%	100.0%
Compensation of employees	702.8	735.0	884.3	970.6	11.4%	38.7%	1 003.8	1 162.0	1 371.2	12.2%	64.0%
Goods and services	685.1	1 421.2	2 382.9	727.6	2.0%	61.3%	652.2	666.6	669.9	-2.7%	36.0%
Interest and rent on land	0.1	0.0	0.0	0.8	134.5%	—	—	—	—	-100.0%	—
Total payments	1 388.0	2 156.2	3 267.2	1 699.0	7.0%	100.0%	1 656.0	1 828.6	2 041.1	6.3%	100.0%
Net cash flow from investing activities	(243.3)	(131.2)	(87.4)	(111.2)	-23.0%	100.0%	(224.2)	(200.8)	(156.1)	12.0%	100.0%
Acquisition of property, plant, equipment and intangible assets	(227.0)	(133.7)	(87.4)	(111.2)	-21.2%	97.6%	(224.2)	(200.8)	(156.1)	12.0%	100.0%
Acquisition of software and other intangible assets	(17.2)	—	—	—	-100.0%	3.0%	—	—	—	—	—
Proceeds from the sale of property, plant, equipment and intangible assets	0.9	2.5	—	—	-100.0%	-0.6%	—	—	—	—	—
Net cash flow from financing activities	(47.8)	(47.9)	(36.8)	—	-100.0%	100.0%	—	—	—	—	—
Repayment of finance leases	(47.8)	(47.9)	(36.8)	—	-100.0%	100.0%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	(18.4)	159.2	(35.9)	(89.5)	69.3%	100.0%	(66.7)	(78.4)	(74.5)	-5.9%	100.0%

Table 40.60 Road Traffic Management Corporation statements of financial performance, cash flow and financial position (continued)

Statement of financial position					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	1 116.6	1 160.4	1 239.7	793.3	-10.8%	77.8%	830.6	873.8	913.1	4.8%	71.6%
<i>of which:</i>											
<i>Acquisition of assets</i>	(227.0)	(133.7)	(87.4)	(111.2)	-21.2%	100.0%	(224.2)	(200.8)	(156.1)	12.0%	100.0%
Inventory	2.9	2.3	3.7	14.0	69.8%	0.4%	14.6	15.4	16.1	4.8%	1.3%
Receivables and prepayments	137.6	151.1	167.2	120.9	-4.2%	10.4%	126.6	133.2	139.2	4.8%	10.9%
Cash and cash equivalents	55.3	214.5	178.6	179.5	48.1%	11.3%	188.0	197.8	206.6	4.8%	16.2%
Total assets	1 312.3	1 528.3	1 589.3	1 107.8	-5.5%	100.0%	1 159.9	1 220.2	1 275.0	4.8%	100.0%
Accumulated surplus/(deficit)	944.9	1 090.1	1 073.7	863.2	-3.0%	71.7%	906.4	956.4	999.3	5.0%	78.3%
Capital and reserves	55.7	55.7	140.8	55.7	—	5.6%	55.7	55.7	58.2	1.5%	4.6%
Finance lease	79.8	36.2	3.3	0.9	-77.6%	2.2%	0.9	1.0	1.0	4.8%	0.1%
Trade and other payables	146.8	271.5	276.5	103.0	-11.1%	14.4%	107.8	113.4	118.5	4.8%	9.3%
Provisions	85.2	74.7	94.9	85.1	—	6.1%	89.1	93.7	97.9	4.8%	7.7%
Derivatives financial instruments	—	0.0	—	—	—	—	—	—	—	—	—
Total equity and liabilities	1 312.3	1 528.3	1 589.3	1 107.8	-5.5%	100.0%	1 159.9	1 220.2	1 275.0	4.8%	100.0%

Personnel information

Table 40.61 Road Traffic Management Corporation personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)		
Number of funded posts	Number of approved posts on establishment	Number of posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate												
			2024/25			2025/26			2026/27			2027/28			2028/29					2025/26 - 2028/29	2026/27 - 2028/29
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost				
Road Traffic Management Corporation																					
Salary level	1 755	1 755	1 672	874.3	0.5	1 755	970.6	0.6	1 755	1 003.8	0.6	2 301	1 162.0	0.5	2 301	1 371.2	0.6	9.4%	100.0%		
1 – 6	831	831	1	2.0	2.0	831	260.4	0.3	831	266.2	0.3	1 377	399.0	0.3	1 377	569.5	0.4	18.3%	56.4%		
7 – 10	759	759	1 348	526.6	0.4	759	444.7	0.6	759	461.8	0.6	759	474.6	0.6	759	497.5	0.7	–	35.8%		
11 – 12	74	74	204	155.4	0.8	74	83.4	1.1	74	86.9	1.2	74	90.4	1.2	74	94.9	1.3	–	3.5%		
13 – 16	79	79	105	147.5	1.4	79	141.1	1.8	79	146.0	1.8	79	152.9	1.9	79	162.0	2.1	–	3.7%		
17 – 22	12	12	14	42.7	3.0	12	40.9	3.4	12	42.9	3.6	12	45.0	3.8	12	47.3	3.9	–	0.6%		

1. Rand million.

South African Airways

Selected performance indicators

Table 40.62 South African Airways performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Technical dispatch reliability per year	South African Airways	An enabling environment for investment and improved competitiveness through structural reforms	— ¹	98.5%	98.5%	98.5%	98.5%	98.5%	98.5%
On-time performance (to 15 minutes) per year	South African Airways		— ¹	87%	87%	87%	87%	87%	87%
Lost and mishandled baggage per year per 1 000 passengers flown	South African Airways		— ¹	3.79	3.79	3.79	3.79	3.79	3.79
Percentage of local spend per year	South African Airways	Economic transformation and equitable inclusion of women, youth and persons with disabilities for a just society	— ¹	70%	70%	70%	70%	70%	70%
Number of new artisan trainees per year	South African Airways	Increased employment and work opportunities	— ¹	75	75	75	75	75	75

1. No historical data available.

Entity overview

South African Airways was established in April 1990 in terms of the Companies Act (2008) and is listed as a schedule 2 entity in terms of the Public Finance Management Act (1999). As part of the airline's business rescue

process, it plans to focus on its stabilisation and sustainability over the medium term despite its constrained working capital. This will entail densifying its schedule and expanding its fleet and routes.

As such, expenditure is expected to increase at an average annual rate of 31.3 per cent, from R14.5 billion in 2025/26 to R32.8 billion in 2028/29, driven by a fleet expansion, through leasing, to optimise operations. Total spending on goods and services is expected to account for 89.7 per cent of (R68.4 billion) of total expenditure over the medium term, mainly driven by fuel, aircraft leases, maintenance and related costs. Spending on compensation of employees constitutes an estimated 8.5 per cent (R6.5 billion) of total expenditure over the period ahead, increasing at an average annual rate of 29 per cent, from R1.2 billion in 2025/26 to R2.6 billion in 2028/29, due to a substantial increase in pilots' salaries and benefits, and an anticipated increase in the number of personnel over the same period. The airline generates revenue primarily through ticket sales. Revenue is expected to increase at an average annual rate of 32.7 per cent, from R14.5 billion in 2025/26 to R33.9 billion in 2028/29, in line with the airline's anticipated expansion of its fleet and operations, which is expected to drive ticket sales.

Programmes/Objectives/Activities

Table 40.63 South African Airways expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
South African Airways	5 670.8	7 102.5	10 073.4	14 478.0	36.7%	100.0%	18 350.9	25 052.9	32 808.7	31.3%	100.0%
Total	5 670.8	7 102.5	10 073.4	14 478.0	36.7%	100.0%	18 350.9	25 052.9	32 808.7	31.3%	100.0%

Statements of financial performance, cash flow and financial position

Table 40.64 South African Airways statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	6 060.2	6 642.7	10 103.1	14 503.5	33.8%	100.0%	18 711.9	25 737.1	33 928.7	32.7%	100.0%
Sale of goods and services other than capital assets	5 812.8	6 503.9	8 838.5	14 503.5	35.6%	95.6%	18 711.9	25 737.1	33 928.7	32.7%	100.0%
of which:						—					—
Sales by market establishments	5 812.8	6 503.9	8 838.5	14 503.5	35.6%	95.6%	18 711.9	25 737.1	33 928.7	32.7%	100.0%
Passenger revenue	3 510.0	4 668.3	7 675.0	12 464.2	52.6%	75.9%	16 319.9	22 812.8	30 352.5	34.5%	88.7%
Freight and mail (cargo)	309.6	252.6	371.7	661.5	28.8%	4.3%	885.0	1 254.4	1 714.1	37.3%	4.9%
Other	1 993.2	1 583.0	791.8	1 377.8	-11.6%	15.4%	1 507.0	1 669.9	1 862.1	10.6%	6.4%
Other non-tax revenue	247.5	138.8	1 264.6	—	-100.0%	4.4%	—	—	—	—	—
Total revenue	6 060.2	6 642.7	10 103.1	14 503.5	33.8%	100.0%	18 711.9	25 737.1	33 928.7	32.7%	100.0%
Expenses											
Current expenses	5 670.8	7 102.5	10 058.2	14 478.0	36.7%	100.0%	18 350.9	25 052.9	32 808.7	31.3%	100.0%
Compensation of employees	552.6	744.0	1 008.5	1 234.4	30.7%	9.5%	1 682.3	2 174.0	2 649.0	29.0%	8.5%
Goods and services	4 972.1	6 011.4	8 303.8	12 909.1	37.4%	86.3%	16 275.7	22 443.2	29 681.1	32.0%	89.7%
Depreciation	94.8	313.4	528.4	102.5	2.6%	2.8%	145.4	188.2	231.1	31.1%	0.7%
Interest, dividends and rent on land	51.3	33.8	217.5	232.0	65.4%	1.4%	247.5	247.5	247.5	2.2%	1.0%
Transfers and subsidies	—	—	15.2	—	—	—	—	—	—	—	—
Total expenses	5 670.8	7 102.5	10 073.4	14 478.0	36.7%	100.0%	18 350.9	25 052.9	32 808.7	31.3%	100.0%
Surplus/(Deficit)	389.4	(459.8)	29.7	25.4	-59.7%		361.0	684.2	1 120.1	253.3%	

Table 40.64 South African Airways statements of financial performance, cash flow and financial position (continued)

Cash flow statement						Average:					Average:
				Revised	Average	Expendi-				Average	Expendi-
	Audited outcome			estimate	growth	ture/	Medium-term expenditure			growth	ture/
					rate	Total	estimate			rate	Total
R million	2022/23	2023/24	2024/25	2025/26	2022/23 -	2025/26	2026/27	2027/28	2028/29	2025/26 -	2026/27 -
					2025/26					2028/29	2028/29
Cash flow from operating activities	(155.2)	(478.0)	(196.0)	1 158.3	-295.4%	100.0%	661.9	1 636.2	2 078.7	21.5%	100.0%
Receipts											
Non-tax receipts	5 872.0	6 591.8	8 869.1	14 503.5	35.2%	93.4%	18 711.9	25 737.1	33 928.7	32.7%	98.4%
Sales of goods and services other than capital assets	5 812.8	6 503.9	8 838.5	14 503.5	35.6%	92.9%	18 711.9	25 737.1	33 928.7	32.7%	98.4%
of which:						—					—
Sales by market establishment	5 812.8	6 503.9	8 838.5	14 503.5	35.6%	92.9%	18 711.9	25 737.1	33 928.7	32.7%	98.4%
Passenger revenue	3 510.0	4 668.3	7 675.0	12 464.2	52.6%	73.8%	16 319.9	22 812.8	30 352.5	34.5%	87.2%
Freight and mail (cargo)	309.6	252.6	371.7	661.5	28.8%	4.2%	885.0	1 254.4	1 714.1	37.3%	4.8%
Other	1 993.2	1 583.0	791.8	1 377.8	-11.6%	15.0%	1 507.0	1 669.9	1 862.1	10.6%	6.3%
Other tax receipts	59.3	87.9	30.6	—	-100.0%	0.5%	—	—	—	—	—
Financial transactions in assets and liabilities	—	—	464.8	2 079.3	—	6.6%	76.5	475.6	727.6	-29.5%	1.6%
Total receipts	5 872.0	6 591.8	9 333.8	16 582.8	41.3%	100.0%	18 788.4	26 212.7	34 656.3	27.9%	100.0%
Payment											
Current payments	5 115.1	6 389.1	9 501.2	14 375.5	41.1%	93.0%	18 205.5	24 864.7	32 577.6	31.4%	100.5%
Compensation of employees	552.6	744.0	1 008.5	1 234.4	30.7%	9.3%	1 682.3	2 174.0	2 649.0	29.0%	8.6%
Goods and services	4 511.2	5 611.4	8 275.2	12 909.1	42.0%	82.3%	16 275.7	22 443.2	29 681.1	32.0%	90.9%
Interest and rent on land	51.3	33.8	217.5	232.0	65.4%	1.4%	247.5	247.5	247.5	2.2%	1.0%
Payments for financial assets	912.2	680.7	28.6	1 048.9	4.8%	7.0%	(79.0)	(288.2)	—	-100.0%	-0.5%
Total payments	6 027.2	7 069.8	9 529.8	15 424.5	36.8%	100.0%	18 126.5	24 576.5	32 577.6	28.3%	100.0%
Net cash flow from investing activities	(237.0)	(178.0)	1 065.0	(1 328.0)	77.6%	100.0%	(1 432.0)	(2 850.0)	(2 963.0)	30.7%	100.0%
Acquisition of property, plant, equipment and intangible assets	(57.0)	(199.0)	(68.0)	(1 328.0)	185.6%	243.7%	(1 432.0)	(2 850.0)	(2 963.0)	30.7%	100.0%
Proceeds from the sale of property, plant, equipment and intangible assets	134.0	21.0	1 133.0	—	-100.0%	-190.0%	—	—	—	—	—
Other flows from investing activities	(314.0)	—	—	—	-100.0%	46.3%	—	—	—	—	—
Net cash flow from financing activities	38.0	860.0	(332.0)	2 250.0	289.8%	100.0%	—	—	—	-100.0%	—
Borrowing activities	(1 534.0)	—	—	2 250.0	-213.6%	25.4%	—	—	—	-100.0%	—
Repayment of finance leases	(11.0)	(140.0)	(332.0)	—	-100.0%	-17.2%	—	—	—	—	—
Other flows from financing activities	1 583.0	1 000.0	—	—	-100.0%	91.7%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	(354.2)	204.0	537.0	2 080.3	-280.4%	100.0%	(770.1)	(1 213.8)	(884.3)	-175.2%	100.0%
Statement of financial position											
Carrying value of assets	3 777.5	4 704.1	6 909.1	5 173.9	11.1%	42.0%	5 328.1	5 439.4	5 507.9	2.1%	28.4%
of which:											
Acquisition of assets	(57.0)	(199.0)	(68.0)	(1 328.0)	185.6%	100.0%	(1 432.0)	(2 850.0)	(2 963.0)	30.7%	100.0%
Investments	2 946.1	2 873.2	3 237.7	4 061.7	11.3%	26.8%	5 194.1	7 744.4	10 407.2	36.8%	40.7%
Inventory	41.5	52.5	45.5	53.6	8.9%	0.4%	69.2	95.4	129.5	34.2%	0.5%
Receivables and prepayments	1 153.6	2 171.8	2 168.6	2 470.6	28.9%	16.3%	2 929.5	4 214.3	5 569.6	31.1%	22.2%
Cash and cash equivalents	1 389.8	720.1	1 526.0	3 482.6	35.8%	14.5%	2 712.6	1 498.9	615.4	-43.9%	8.4%
Defined benefit plan assets	(31.1)	30.4	30.4	(33.9)	3.0%	—	(33.9)	(33.9)	(33.9)	—	-0.2%
Derivatives financial instruments	1.0	—	—	1.0	0.4%	—	1.0	1.0	1.0	—	—
Total assets	9 278.5	10 552.0	13 917.2	15 209.5	17.9%	100.0%	16 200.6	18 959.6	22 196.6	13.4%	100.0%
Accumulated surplus/(deficit)	(57 980.9)	(57 840.4)	(57 810.7)	(57 426.8)	-0.3%	-472.0%	(57 065.8)	(56 381.5)	(55 261.5)	-1.3%	-294.1%
Capital and reserves	2 905.8	2 919.7	2 926.3	3 918.3	10.5%	25.9%	3 918.3	3 918.3	3 918.3	—	20.5%
Capital reserve fund	60 261.7	61 261.7	61 261.7	61 261.7	0.6%	498.5%	61 261.7	61 261.7	61 261.7	—	320.4%
Borrowings	—	—	—	2 250.0	—	4.6%	2 250.0	2 250.0	2 250.0	—	11.8%
Deferred income	986.8	1 357.8	1 815.3	2 550.3	37.2%	13.7%	2 897.0	3 902.3	4 951.8	24.8%	20.5%
Trade and other payables	2 830.2	1 965.1	4 724.0	2 351.8	-6.0%	24.2%	2 635.2	3 704.7	4 772.2	26.6%	19.4%
Provisions	274.8	888.2	1 000.4	304.2	3.4%	5.0%	304.2	304.2	304.2	—	1.6%
Derivatives financial instruments	—	—	0.3	—	—	—	—	—	—	—	—
Total equity and liabilities	9 278.5	10 552.0	13 917.2	15 209.5	17.9%	100.0%	16 200.6	18 959.6	22 196.6	13.4%	100.0%

Programmes/Objectives/Activities

Table 40.67 South African Civil Aviation Authority expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	366.7	390.6	449.1	459.5	7.8%	44.7%	456.3	473.9	493.9	2.4%	41.1%
Continually improve civil aviation safety	373.8	422.4	452.6	549.5	13.7%	48.3%	564.5	609.1	646.8	5.6%	52.6%
Continually improve civil aviation security	55.8	63.7	71.4	70.2	8.0%	7.0%	69.9	72.2	75.9	2.6%	6.3%
Total	796.4	876.7	973.1	1 079.3	10.7%	100.0%	1 090.7	1 155.2	1 216.6	4.1%	100.0%

Statements of financial performance, cash flow and financial position

Table 40.68 South African Civil Aviation Authority statements of financial performance, cash flow and financial position
Statement of financial performance

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	697.7	840.9	887.7	1 016.8	13.4%	88.4%	1 090.7	1 155.2	1 216.6	6.2%	100.0%
Sale of goods and services other than capital assets	664.0	792.3	836.4	970.2	13.5%	83.8%	1 045.6	1 109.9	1 169.1	6.4%	96.0%
of which:											
Administrative fees	626.8	751.7	794.0	925.9	13.9%	79.6%	999.6	1 062.1	1 119.3	6.5%	91.9%
User fees	137.6	105.1	118.2	138.9	0.3%	12.8%	149.4	156.0	164.1	5.7%	13.6%
Flight inspection unit user fees	33.3	45.7	43.4	49.2	13.8%	4.4%	51.4	53.7	56.1	4.5%	4.7%
Passenger safety charges	455.8	562.5	602.7	699.2	15.3%	59.6%	758.5	810.5	855.3	6.9%	70.0%
Fuel levy	—	38.5	29.6	38.6	—	2.7%	40.2	42.0	43.8	4.3%	3.6%
Sales by market establishments	37.2	40.5	42.4	44.3	6.0%	4.2%	46.0	47.8	49.8	4.0%	4.1%
Accidents and incidents investigations	37.2	40.5	42.4	44.3	6.0%	4.2%	46.0	47.8	49.8	4.0%	4.1%
Other non-tax revenue	33.7	48.7	51.3	46.6	11.4%	4.6%	45.1	45.4	47.5	0.6%	4.0%
Transfers received	187.9	85.8	87.4	90.1	-21.7%	11.6%	—	—	—	-100.0%	—
Total revenue	885.6	926.7	975.1	1 106.9	7.7%	100.0%	1 090.7	1 155.2	1 216.6	3.2%	100.0%
Expenses											
Current expenses	796.4	876.7	973.1	1 079.3	10.7%	100.0%	1 090.7	1 155.2	1 216.6	4.1%	100.0%
Compensation of employees	558.0	601.8	654.4	696.0	7.6%	67.4%	725.5	775.1	822.3	5.7%	67.1%
Goods and services	229.3	262.0	303.4	360.1	16.2%	31.0%	341.1	355.4	369.4	0.8%	30.8%
Depreciation	9.1	12.9	15.2	23.2	36.8%	1.6%	24.1	24.7	25.0	2.5%	2.1%
Total expenses	796.4	876.7	973.1	1 079.3	10.7%	100.0%	1 090.7	1 155.2	1 216.6	4.1%	100.0%
Surplus/(Deficit)	89.2	50.1	2.0	27.6	-32.4%		—	—	—	-100.0%	

Cash flow statement

Cash flow from operating activities	138.4	80.2	32.3	93.8	-12.2%	100.0%	25.7	51.6	49.1	-19.4%	100.0%
Receipts											
Non-tax receipts	689.0	826.6	879.1	1 019.9	14.0%	88.3%	1 065.1	1 143.5	1 262.8	7.4%	100.0%
Sales of goods and services other than capital assets	665.0	784.3	834.1	976.6	13.7%	84.3%	1 021.9	1 100.3	1 217.6	7.6%	96.2%
of which:											
Administrative fees	627.7	743.7	791.7	930.2	14.0%	80.0%	975.8	1 052.5	1 167.8	7.9%	92.1%
User fees	627.7	743.7	791.7	930.2	14.0%	80.0%	975.8	1 052.5	1 167.8	7.9%	92.1%
Flight inspection unit user fees	—	—	—	49.2	—	1.3%	—	—	—	-100.0%	—
Passenger safety charges	—	—	—	699.2	—	18.1%	—	—	—	-100.0%	—
Fuel levy	—	—	—	38.6	—	1.0%	—	—	—	-100.0%	—
Sales by market establishment	37.2	40.5	42.4	46.4	7.6%	4.3%	46.0	47.8	49.8	2.4%	4.1%
Accidents and incidents investigations	37.2	40.5	42.4	46.4	7.6%	4.3%	46.0	47.8	49.8	2.4%	4.1%
Other tax receipts	24.0	42.3	45.1	43.3	21.7%	4.0%	43.3	43.2	45.2	1.4%	3.8%
Transfers received	187.9	85.8	87.4	90.1	-21.7%	11.7%	—	—	—	-100.0%	—
Total receipts	876.9	912.4	966.6	1 109.9	8.2%	100.0%	1 065.1	1 143.5	1 262.8	4.4%	100.0%
Payment											
Current payments	738.6	832.2	934.3	1 016.2	11.2%	100.0%	1 039.5	1 091.9	1 213.7	6.1%	100.0%
Compensation of employees	515.4	574.1	612.5	677.8	9.6%	67.6%	732.1	759.7	861.0	8.3%	70.3%
Goods and services	223.2	258.1	321.7	338.3	14.9%	32.4%	307.4	332.1	352.7	1.4%	29.7%
Total payments	738.6	832.2	934.3	1 016.2	11.2%	100.0%	1 039.5	1 091.9	1 213.7	6.1%	100.0%

Table 40.68 South African Civil Aviation Authority statements of financial performance, cash flow and financial position (continued)

Cash flow statement					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Net cash flow from investing activities	(6.3)	(10.3)	(19.9)	(111.5)	160.6%	100.0%	(56.0)	(24.0)	(306.0)	40.0%	100.0%
Acquisition of property, plant, equipment and intangible assets	(7.1)	(9.3)	(10.4)	(78.5)	122.9%	71.1%	(21.0)	(14.0)	(296.0)	55.6%	85.8%
Acquisition of software and other intangible assets	—	(1.1)	(10.4)	(33.0)	—	30.0%	(35.0)	(10.0)	(10.0)	-32.8%	14.2%
Proceeds from the sale of property, plant, equipment and intangible assets	0.8	0.2	0.8	—	-100.0%	-1.2%	—	—	—	—	—
Net cash flow from financing activities	—	—	—	—	—	—	—	—	236.1	—	100.0%
Borrowing activities	—	—	—	—	—	—	—	—	236.1	—	100.0%
Net increase/(decrease) in cash and cash equivalents	132.0	69.9	12.3	(17.7)	-151.2%	100.0%	(30.3)	27.6	(20.8)	5.5%	100.0%
Statement of financial position											
Carrying value of assets	80.5	77.8	92.2	194.1	34.1%	15.4%	226.0	225.3	506.3	37.6%	34.3%
of which:											
Acquisition of assets	(7.1)	(9.3)	(10.4)	(78.5)	122.9%	100.0%	(21.0)	(14.0)	(296.0)	55.6%	100.0%
Inventory	0.6	0.3	0.8	0.8	9.2%	0.1%	0.8	0.8	0.8	—	0.1%
Receivables and prepayments	77.7	90.8	97.7	81.2	1.5%	12.0%	87.6	93.1	98.1	6.5%	10.0%
Cash and cash equivalents	470.9	540.8	553.1	535.4	4.4%	72.6%	505.0	532.7	511.9	-1.5%	55.6%
Total assets	629.8	709.7	743.7	811.4	8.8%	100.0%	819.5	851.8	1 117.0	11.2%	100.0%
Accumulated surplus/(deficit)	489.2	539.3	541.4	569.0	5.2%	73.9%	569.0	569.0	569.0	—	61.2%
Finance lease	—	—	—	—	—	—	—	—	236.1	—	8.5%
Trade and other payables	65.2	84.0	118.1	144.7	30.4%	14.2%	172.7	198.3	221.9	15.3%	21.3%
Provisions	75.3	86.4	84.3	97.8	9.1%	11.9%	77.8	84.6	90.1	-2.7%	9.1%
Total equity and liabilities	629.8	709.7	743.7	811.4	8.8%	100.0%	819.5	851.8	1 117.0	11.2%	100.0%

Personnel information

Table 40.69 South African Civil Aviation Authority personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved establishment posts	on	Actual		Revised estimate			Medium-term expenditure estimate											
			2024/25			2025/26			2026/27			2027/28			2028/29				2025/26 - 2028/29
South African Civil Aviation Authority			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	729	729	570	654.4	1.1	675	696.0	1.0	712	725.5	1.0	713	775.1	1.1	713	822.3	1.2	1.8%	100.0%
1 – 6	46	48	83	19.3	0.2	46	42.4	0.9	46	44.0	1.0	46	49.6	1.1	46	52.2	1.1	–	6.5%
7 – 10	232	240	154	116.9	0.8	232	227.7	1.0	232	226.3	1.0	232	253.5	1.1	232	267.2	1.2	–	32.6%
11 – 12	224	214	139	170.0	1.2	204	188.8	0.9	211	196.2	0.9	211	196.7	0.9	211	213.0	1.0	1.1%	29.6%
13 – 16	185	185	182	297.5	1.6	181	188.7	1.0	181	204.7	1.1	182	218.0	1.2	182	230.1	1.3	0.2%	25.5%
17 – 22	42	42	12	50.8	4.2	12	48.4	4.0	42	54.2	1.3	42	57.3	1.4	42	59.7	1.4	51.8%	5.9%

1. Rand million.

South African Maritime Safety Authority

Selected performance indicators

Table 40.70 South African Maritime Safety Authority performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of reportable maritime pollution incidents from all types of vessels per year	Prevent and combat pollution of marine environment by ships	An enabling environment for investment and improved competitiveness through structural reform	1.9	0.5	0.9	<4	<4	<4	<4
Reportable maritime incident rate from all types of vessels per year	Ensure the safety of life and property at sea		14	12.9	13.3	<20	<20	<20	<20
High-priority foreign vessels inspected under port state responsibility per year	Ensure the safety of life and property at sea		100% (125)	100% (118)	100% (130)	100%	100%	100%	100%
Number of maritime fatalities reported from all types of vessels per year	Ensure the safety of life and property at sea		0.93	2.12	2.03	<2	<2	<2	<2
Number of merchant vessels registered on the South African ships register per year	Promote South Africa's maritime interests		1	1	1	1	1	1	1
Number of port state control inspections conducted for all foreign vessels entering South Africa's ports per year	Ensure the safety of life and property at sea	An ethical, capable and professional public service	— ¹	— ¹	— ¹	150	160	170	180

1. No historical data available.

Entity overview

The South African Maritime Safety Authority was established in terms of the South African Maritime Safety Authority Act (1998). It is responsible for regulating and enforcing maritime safety, preventing marine pollution from ships and promoting South Africa's maritime interests. Over the medium term, the authority will continue to focus on ensuring the safety of life and property at sea, and on preventing and combating marine pollution. In doing so, it will strengthen regulatory enforcement, incident response and maritime emergency coordination.

Total expenditure is expected to increase at an average annual rate of 2.4 per cent, from R535.7 million in 2025/26 to R575.6 million in 2028/29, with compensation of employees constituting an estimated 63.3 per cent (R1 billion) of total expenditure over the MTEF period. The authority derives its revenue through levies, fees and user charges. Revenue is expected to increase in line with expenditure.

Programmes/Objectives/Activities

Table 40.71 South African Maritime Safety Authority expenditure trends and estimates by programme/objective/activity

					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	35.3	36.7	37.9	48.2	11.0%	6.3%	47.2	49.4	51.9	2.5%	9.0%
Prevent and combat pollution of the marine environment by ships	57.9	61.2	63.2	80.4	11.5%	10.5%	78.6	82.3	86.5	2.5%	15.0%
Ensure the safety of life and property at sea	224.0	236.6	244.2	310.7	11.5%	40.4%	304.2	318.2	334.3	2.5%	58.0%
Promote South Africa's maritime interests	282.5	362.4	335.3	96.4	-30.1%	42.8%	94.4	98.3	102.8	2.2%	17.9%
Total	599.7	696.9	680.6	535.7	-3.7%	100.0%	524.4	548.3	575.6	2.4%	100.0%

Statements of financial performance, cash flow and financial position

Table 40.72 South African Maritime Safety Authority statements of financial performance, cash flow and financial position

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	637.3	788.3	773.1	535.1	-5.7%	99.9%	523.6	547.5	574.8	2.4%	99.9%
Sale of goods and services other than capital assets	621.4	725.0	748.9	533.6	-5.0%	96.1%	522.1	546.0	573.3	2.4%	99.6%
of which:											
Administrative fees	312.2	339.1	377.2	407.0	9.2%	52.5%	407.0	416.3	437.1	2.4%	76.5%
Levies	312.2	339.1	377.2	407.0	9.2%	52.5%	407.0	416.3	437.1	2.4%	76.5%
Sales by market establishments	234.3	278.3	263.0	31.9	-48.5%	29.5%	19.6	20.4	21.4	-12.4%	3.7%
Vessel Management services	234.1	278.3	263.0	31.9	-48.5%	29.5%	19.6	20.4	21.4	-12.4%	3.7%
SA Agulhas fees	0.3	—	—	—	-100.0%	—	—	—	—	—	—
Contributions received	—	0.0	—	—	—	—	—	—	—	—	—
Other sales	74.8	107.6	108.6	94.7	8.1%	14.1%	95.5	109.3	114.7	6.6%	19.4%
Other non-tax revenue	15.9	63.3	24.3	1.5	-54.5%	3.8%	1.5	1.5	1.5	—	0.3%
Transfers received	0.7	0.5	0.5	0.7	2.4%	0.1%	0.7	0.8	0.8	5.2%	0.1%
Total revenue	638.0	788.9	773.7	535.8	-5.7%	100.0%	524.4	548.3	575.6	2.4%	100.0%
Expenses											
Current expenses	597.0	695.5	679.7	533.4	-3.7%	99.7%	522.7	544.0	571.2	2.3%	99.4%
Compensation of employees	330.0	329.2	342.3	326.2	-0.4%	52.8%	317.1	354.4	372.2	4.5%	63.3%
Goods and services	261.0	360.9	331.4	199.3	-8.6%	45.9%	196.7	181.7	190.7	-1.5%	34.5%
Depreciation	6.1	5.4	6.0	7.9	9.1%	1.0%	8.8	8.0	8.4	2.0%	1.5%
Interest, dividends and rent on land	0.0	0.0	0.0	—	-100.0%	—	—	—	—	—	—
Transfers and subsidies	2.7	1.5	0.9	2.3	-4.7%	0.3%	1.7	4.2	4.4	24.3%	0.6%
Total expenses	599.7	696.9	680.6	535.7	-3.7%	100.0%	524.4	548.3	575.6	2.4%	100.0%
Surplus/(Deficit)	38.3	91.9	93.1	—	-100.0%	—	—	—	—	—	—
Cash flow statement											
Cash flow from operating activities	66.5	1.4	71.2	13.8	-40.8%	100.0%	7.5	15.9	16.4	6.0%	100.0%
Receipts											
Non-tax receipts	648.8	677.7	749.6	508.0	-7.8%	99.3%	522.7	559.3	587.1	4.9%	100.0%
Sales of goods and services other than capital assets	632.8	664.4	727.0	506.5	-7.2%	97.2%	521.2	557.8	585.6	5.0%	99.7%
of which:											
Administrative fees	322.6	320.9	359.1	376.7	5.3%	53.0%	407.0	413.2	433.9	4.8%	75.1%
Levies	322.6	320.9	359.1	376.7	5.3%	53.0%	407.0	413.2	433.9	4.8%	75.1%
Sales by market establishment	234.3	266.2	295.1	31.9	-48.6%	31.8%	19.6	35.2	37.0	5.1%	5.5%
Vessel Management services	234.1	266.2	295.1	31.9	-48.5%	31.8%	19.6	35.2	37.0	5.1%	5.5%
SA Agulhas fees	0.3	—	—	—	-100.0%	—	—	—	—	—	—
Other sales	75.9	77.3	72.9	98.0	8.9%	12.4%	94.6	109.3	114.7	5.4%	19.1%
Other tax receipts	15.9	13.3	22.6	1.5	-54.5%	2.1%	1.5	1.5	1.5	—	0.3%
Transfers received	0.7	0.6	0.7	—	-100.0%	0.1%	0.7	0.0	—	—	—
Financial transactions in assets and liabilities	—	16.2	—	—	—	0.6%	—	—	—	—	—
Total receipts	649.4	694.6	750.3	508.0	-7.9%	100.0%	523.4	559.3	587.1	4.9%	100.0%
Payment											
Current payments	582.9	693.2	675.7	490.4	-5.6%	99.7%	513.9	543.3	566.8	4.9%	99.6%
Compensation of employees	330.0	329.2	342.3	318.2	-1.2%	53.9%	317.1	352.8	370.4	5.2%	63.8%
Goods and services	252.9	364.0	333.3	172.2	-12.0%	45.8%	196.7	190.5	196.4	4.5%	35.8%
Interest and rent on land	0.0	0.0	0.0	—	-100.0%	—	—	—	—	—	—
Transfers and subsidies	—	—	3.4	3.9	—	0.3%	2.0	—	3.9	0.4%	0.4%
Total payments	582.9	693.2	679.0	494.3	-5.4%	100.0%	515.8	543.3	570.8	4.9%	100.0%
Net cash flow from investing activities	(2.9)	36.1	(3.2)	(13.6)	67.5%	100.0%	(34.9)	(14.3)	(15.0)	3.3%	100.0%
Acquisition of property, plant, equipment and intangible assets	(2.9)	(8.4)	(3.2)	(10.1)	51.6%	-150.0%	(19.2)	(10.6)	(11.1)	3.3%	63.8%
Acquisition of software and other intangible assets	(0.0)	(0.5)	—	(3.5)	629.9%	-24.1%	(15.7)	(3.7)	(3.9)	3.3%	36.2%
Proceeds from the sale of property, plant, equipment and intangible assets	0.0	45.0	—	—	-100.0%	274.1%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	63.6	37.5	68.0	0.2	-86.4%	100.0%	(27.3)	1.6	1.4	105.2%	100.0%

Table 40.72 South African Maritime Safety Authority statements of financial performance, cash flow and financial position (continued)

Statement of financial position				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	12.8	16.2	13.2	41.5	48.0%	5.9%	48.7	51.1	53.4	8.8%	18.2%
of which:											
Acquisition of assets	(2.9)	(8.4)	(3.2)	(10.1)	51.6%	100.0%	(19.2)	(10.6)	(11.1)	3.3%	100.0%
Inventory	0.4	0.5	1.2	0.3	-11.7%	0.2%	0.3	0.3	0.3	3.1%	0.1%
Receivables and prepayments	58.3	77.3	98.2	64.7	3.6%	20.9%	56.8	59.6	62.3	-1.2%	21.2%
Cash and cash equivalents	228.9	266.3	331.4	219.7	-1.3%	73.1%	161.7	169.8	177.4	-6.9%	60.4%
Total assets	300.4	360.3	444.0	326.2	2.8%	100.0%	267.5	280.9	293.5	-3.5%	100.0%
Accumulated surplus/(deficit)	147.4	239.1	330.6	246.7	18.7%	67.4%	189.1	199.0	207.9	-5.5%	70.8%
Capital and reserves	1.1	1.1	1.1	1.1	-0.8%	0.3%	1.1	1.2	1.2	3.1%	0.4%
Capital reserve fund	5.0	—	5.0	8.3	18.4%	1.3%	8.3	8.3	8.7	1.5%	3.0%
Borrowings	—	0.7	—	—	—	0.1%	—	—	—	—	—
Accrued interest	—	0.2	—	—	—	—	—	—	—	—	—
Trade and other payables	138.5	106.1	95.5	60.2	-24.3%	28.0%	58.7	61.6	64.4	2.3%	21.9%
Taxation	—	—	0.1	—	—	—	—	—	—	—	—
Provisions	7.7	13.0	10.9	9.2	6.3%	2.8%	9.6	10.1	10.5	4.6%	3.6%
Derivatives financial instruments	0.6	—	0.7	0.7	5.0%	0.1%	0.7	0.7	0.7	—	0.3%
Total equity and liabilities	300.4	360.3	444.0	326.2	2.8%	100.0%	267.5	280.9	293.5	-3.5%	100.0%

Personnel information

Table 40.73 South African Maritime Safety Authority personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved establishment	Number of posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
South African Maritime Safety Authority			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	363	363	362	342.3	0.9	363	326.2	0.9	332	317.1	1.0	362	354.4	1.0	362	372.2	1.0	-0.1%	100.0%
1 – 6	68	68	68	39.9	0.6	68	20.3	0.3	61	20.4	0.3	68	22.8	0.3	68	24.0	0.4	–	18.7%
7 – 10	156	156	156	105.4	0.7	156	101.3	0.6	137	95.2	0.7	155	106.4	0.7	155	111.7	0.7	-0.2%	42.3%
11 – 12	66	66	66	77.7	1.2	66	72.6	1.1	61	72.9	1.2	66	81.5	1.2	66	85.6	1.3	–	18.3%
13 – 16	68	68	68	104.5	1.5	68	116.5	1.7	68	112.6	1.7	68	125.8	1.9	68	132.1	1.9	–	19.3%
17 – 22	5	5	4	14.8	3.7	5	15.7	3.1	5	16.0	3.2	5	17.8	3.6	5	18.7	3.7	–	1.4%

1. Rand million.

South African National Roads Agency

Selected performance indicators

Table 40.74 South African National Roads Agency performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of travel undertaken per year on national roads with roughness less than 4.2m/km	Roads asset infrastructure management	Increased infrastructure investment, access and efficiency	95%	95%	95%	95%	95%	95%	95%
Percentage of travel undertaken per year on national roads with rut depth less than 20mm	Roads asset infrastructure management		95%	95%	95%	95%	95%	95%	95%
Percentage of travel undertaken per year on national roads with macro-texture higher than 0.4mm	Roads asset infrastructure management		95%	95%	95%	95%	95%	95%	95%
Percentage of travel over or under bridges per year on national roads with an overall condition index higher than 70	Roads asset infrastructure management		90%	90%	90%	90%	90%	90%	90%

Table 40.74 South African National Roads Agency performance indicators by programme/objective/activity and related outcome (continued)

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Length of national road network with active routine road maintenance contracts per year (km)	Roads asset infrastructure management	Increased infrastructure investment, access and efficiency	22 262	23 559	24 384	26 802	26 802	26 802	26 802
Length of national road network with active resurfacing contracts per year (km)	Roads asset infrastructure management		1 200	1 200	950	2 000	2 000	2 000	2 000
Length of national road network with active strengthening, improvement or construction contracts per year (km)	Roads asset infrastructure management		300	270	200	300	400	400	400

Entity overview

The South African National Roads Agency is established in terms of the South African National Roads Agency Limited and National Roads Act (1998). It is responsible for planning, designing, constructing, operating, maintaining and rehabilitating the national toll and non-toll road network. The toll network is self-financed, whereas the non-toll network is supported through the fiscus.

Over the medium term, the agency will focus on carrying out preventative maintenance to improve and preserve the national road network. This is expected to result in 6 000 kilometres of road being resurfaced, 1 200 kilometres of road being strengthened or improved, 43 new bridges and 19 new interchanges. Capital expenditure is expected to increase at an average annual rate of 8.6 per cent, from R26.6 billion in 2025/26 to R34 billion in 2028/29. Payments for goods and services account for an estimated 70.2 per cent (R72.3 billion) of the agency's total expenditure over the MTEF period. As a result of the agency's strategy to negotiate contract fees, this expenditure is expected to decrease at an average annual rate of 9.3 per cent, from R28.7 billion in 2025/26 to R21.4 billion in 2028/29. Total expenditure is therefore also expected to decrease, at an average annual rate of 4 per cent, from R37.5 billion in 2025/26 to R33.1 billion in 2028/29.

Expenditure on compensation of employees is expected to increase at an average annual rate of 12.3 per cent, from R878.9 million in 2025/26 to R1.2 billion in 2028/29, as the agency's number of personnel is anticipated to increase from 697 in 2025/26 to 1 055 in 2028/29. This expansion is primarily driven by the transition to support provincial operations on the non-toll portfolio and fill critical vacant positions, and to ensure compliance and improve the agency's capacity to deliver projects.

The agency has 2 primary sources of revenue: national government grant transfers for the non-toll portfolio and toll fees collected from the toll portfolio. Revenue from the grant allocation amounts to R97 billion over the MTEF period. Revenue from toll fees is expected to increase at an average annual rate of 29.2 per cent, from R5 billion in 2026/27 to R10.7 billion in 2028/29, mainly driven by inflation-linked adjustments to toll tariffs, projected traffic growth, and the planned takeover of the N4 Trans African Concession in February 2028, which will result in increased toll revenue.

Programmes/Objectives/Activities

Table 40.75 South African National Roads Agency expenditure trends and estimates by programme/objective/activity

					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	3 076.0	4 145.3	4 443.4	5 282.9	19.8%	14.8%	9 274.3	7 956.2	7 957.2	14.6%	24.5%
Roads asset infrastructure management	18 923.6	21 859.2	24 910.7	32 186.2	19.4%	85.2%	26 567.7	25 993.3	25 156.1	-7.9%	75.5%
Total	21 999.6	26 004.5	29 354.0	37 469.0	19.4%	100.0%	35 842.0	33 949.6	33 113.2	-4.0%	100.0%

Statements of financial performance, cash flow and financial position

Table 40.76 South African National Roads Agency statements of financial performance, cash flow and financial position

Statement of financial performance						Average: Expenditure/ Total (%)					Average: Expenditure/ Total (%)
Audited outcome				Revised estimate	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	9 890.5	12 790.0	12 958.8	10 478.1	1.9%	33.8%	9 942.6	11 282.7	17 117.0	17.8%	28.3%
Sale of goods and services other than capital assets	5 053.1	5 054.9	5 699.0	5 525.8	3.0%	15.6%	6 041.8	7 240.8	11 389.6	27.3%	18.2%
of which:						—					—
Sales by market establishments	4 753.0	4 834.1	5 525.4	5 265.6	3.5%	14.9%	5 764.7	6 947.1	11 078.2	28.1%	17.6%
Toll revenue	4 475.3	4 625.9	5 249.9	4 972.7	3.6%	14.1%	5 448.7	6 605.3	10 723.8	29.2%	16.8%
Concession income	223.0	142.5	185.2	196.3	-4.2%	0.5%	205.0	214.1	222.0	4.2%	0.5%
Rental income on leased properties	54.7	65.8	90.3	96.5	20.9%	0.2%	111.0	127.7	132.4	11.1%	0.3%
Other sales	300.1	220.8	173.6	260.2	-4.6%	0.7%	277.1	293.8	311.4	6.2%	0.7%
Other non-tax revenue	4 837.3	7 735.2	7 259.8	4 952.3	0.8%	18.1%	3 900.8	4 041.9	5 727.5	5.0%	10.1%
Transfers received	14 119.3	26 261.1	26 307.7	23 818.1	19.0%	66.2%	31 972.9	32 137.6	32 931.2	11.4%	71.7%
Total revenue	24 009.8	39 051.2	39 266.5	34 296.1	12.6%	100.0%	41 915.5	43 420.3	50 048.3	13.4%	100.0%
Expenses											
Current expenses	21 999.6	26 004.5	29 354.0	37 469.0	19.4%	100.0%	35 842.0	33 949.6	33 113.2	-4.0%	100.0%
Compensation of employees	491.5	581.3	729.1	878.9	21.4%	2.3%	1 028.2	1 131.1	1 244.2	12.3%	3.3%
Goods and services	12 710.1	17 448.9	20 810.7	28 678.1	31.2%	69.4%	26 711.3	24 183.1	21 369.9	-9.3%	70.2%
Depreciation	4 405.9	4 568.7	4 803.9	5 618.9	8.4%	16.9%	5 877.4	6 143.1	6 378.6	4.3%	17.9%
Interest, dividends and rent on land	4 392.1	3 405.6	3 010.3	2 293.2	-19.5%	11.4%	2 225.1	2 492.4	4 120.6	21.6%	8.6%
Total expenses	21 999.6	26 004.5	29 354.0	37 469.0	19.4%	100.0%	35 842.0	33 949.6	33 113.2	-4.0%	100.0%
Surplus/(Deficit)	2 010.2	13 046.7	9 912.5	(3 172.9)	-216.4%		6 073.6	9 470.7	16 935.0	-274.8%	
Cash flow statement											
Cash flow from operating activities	6 608.2	17 924.9	14 104.0	1 483.3	-39.2%	100.0%	11 523.9	14 050.6	18 007.7	129.8%	100.0%
Receipts											
Non-tax receipts	8 684.1	10 747.2	10 475.0	9 060.7	1.4%	29.9%	8 607.0	8 978.5	11 966.0	9.7%	22.8%
Sales of goods and services other than capital assets	4 994.8	4 674.3	5 241.2	5 525.8	3.4%	15.7%	6 041.8	7 240.8	11 389.6	27.3%	19.1%
of which:						—					—
Sales by market establishment	4 694.7	4 491.8	5 067.7	5 265.6	3.9%	15.0%	5 764.7	6 947.1	11 078.2	28.1%	18.4%
Toll revenue	4 475.3	4 307.1	4 792.2	4 972.7	3.6%	14.2%	5 448.7	6 605.3	10 723.8	29.2%	17.6%
Concession income	164.7	118.9	185.2	196.3	6.0%	0.5%	205.0	214.1	222.0	4.2%	0.5%
Rental income on leased properties	54.7	65.8	90.3	96.5	20.9%	0.2%	111.0	127.7	132.4	11.1%	0.3%
Other sales	300.1	182.4	173.6	260.2	-4.6%	0.7%	277.1	293.8	311.4	6.2%	0.7%
Other tax receipts	3 689.3	6 073.0	5 233.8	3 535.0	-1.4%	14.2%	2 565.2	1 737.6	576.4	-45.4%	3.8%
Transfers received	14 992.7	25 886.0	26 307.7	24 364.1	17.6%	70.1%	30 972.9	32 526.0	36 434.7	14.4%	77.2%
Total receipts	23 676.8	36 633.2	36 782.7	33 424.8	12.2%	100.0%	39 579.9	41 504.5	48 400.7	13.1%	100.0%
Payment											
Current payments	17 068.6	18 708.3	22 678.7	31 941.5	23.2%	100.0%	28 056.0	27 453.8	30 393.0	-1.6%	100.0%
Compensation of employees	491.7	569.5	740.6	878.9	21.4%	3.0%	1 028.2	1 131.1	1 244.2	12.3%	4.0%
Goods and services	12 997.3	15 114.9	18 934.7	28 769.4	30.3%	83.9%	24 802.7	23 830.4	25 028.2	-4.5%	85.7%
Interest and rent on land	3 579.6	3 023.9	3 003.4	2 293.2	-13.8%	13.2%	2 225.1	2 492.4	4 120.6	21.6%	10.3%
Total payments	17 068.6	18 708.3	22 678.7	31 941.5	23.2%	100.0%	28 056.0	27 453.8	30 393.0	-1.6%	100.0%
Net cash flow from investing activities	(12 025.2)	(12 821.0)	(13 792.0)	(28 589.7)	33.5%	100.0%	(32 152.6)	(37 151.2)	(36 382.2)	8.4%	100.0%
Acquisition of property, plant, equipment and intangible assets	(8 280.1)	(12 136.7)	(18 191.6)	(26 607.3)	47.6%	97.0%	(30 079.1)	(34 984.0)	(34 038.1)	8.6%	93.8%
Investment property	(17.5)	—	—	—	-100.0%	—	—	—	—	—	—
Acquisition of software and other intangible assets	(15.9)	(75.6)	(68.9)	(82.8)	73.1%	0.4%	(86.5)	(90.4)	(93.8)	4.3%	0.3%
Proceeds from the sale of property, plant, equipment and intangible assets	2.7	0.8	—	—	-100.0%	—	—	—	—	—	—
Other flows from investing activities	(3 714.4)	(609.5)	4 468.5	(1 899.6)	-20.0%	2.6%	(1 987.0)	(2 076.8)	(2 250.4)	5.8%	6.0%
Net cash flow from financing activities	(155.2)	(11 258.1)	(5 103.3)	(4 097.9)	197.8%	100.0%	2 040.7	2 438.0	11 435.7	-240.8%	100.0%
Deferred income	7 925.1	—	—	—	-100.0%	-38.4%	—	—	—	—	—
Borrowing activities	(8 080.3)	(11 995.3)	(4 970.6)	(4 097.9)	-20.3%	141.4%	2 040.7	2 438.0	11 435.7	-240.8%	100.0%
Other flows from financing activities	—	737.2	(132.8)	—	—	-2.9%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	(5 572.2)	(6 154.2)	(4 791.3)	(31 204.3)	77.6%	100.0%	(18 588.0)	(20 662.6)	(6 938.7)	-39.4%	100.0%

Table 40.76 South African National Roads Agency statements of financial performance, cash flow and financial position (continued)

Statement of financial position					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	593 662.2	664 228.2	771 971.4	642 320.0	2.7%	92.5%	680 829.3	711 602.7	737 932.0	4.7%	98.7%
of which:											
Acquisition of assets	(8 280.1)	(12 136.7)	(18 191.6)	(26 607.3)	47.6%	100.0%	(30 079.1)	(34 984.0)	(34 038.1)	8.6%	100.0%
Investments	7 062.4	7 704.9	3 432.9	72.2	-78.3%	0.6%	75.6	79.0	81.9	4.3%	—
Receivables and prepayments	1 825.3	1 818.5	2 089.2	1 712.8	-2.1%	0.3%	1 791.6	1 872.5	1 941.8	4.3%	0.3%
Cash and cash equivalents	59 414.2	53 260.0	53 489.7	23 511.6	-26.6%	6.6%	14 716.3	4 929.4	1 356.3	-61.4%	1.0%
Non-current assets held for sale	—	—	—	48.0	—	—	50.2	52.5	54.5	4.3%	—
Total assets	661 964.1	727 011.6	830 983.2	667 664.7	0.3%	100.0%	697 462.9	718 536.2	741 366.6	3.6%	100.0%
Accumulated surplus/(deficit)	84 240.3	97 286.9	107 199.4	44 887.9	-18.9%	11.6%	55 512.9	57 361.9	55 728.8	7.5%	7.8%
Capital and reserves	492 691.9	554 404.6	647 369.0	559 647.6	4.3%	78.1%	590 883.1	612 206.0	642 872.5	4.7%	85.6%
Capital reserve fund	23 736.4	23 736.4	28 757.5	13 163.2	-17.8%	3.1%	6 758.5	6 229.7	6 460.2	-21.1%	0.9%
Borrowings	27 940.5	22 754.5	18 995.2	27 756.4	-0.2%	3.4%	23 653.4	23 586.1	18 752.7	-12.3%	3.1%
Deferred income	11 361.0	10 713.9	10 050.2	8 871.4	-7.9%	1.4%	6 692.7	4 513.9	2 372.2	-35.6%	0.6%
Trade and other payables	1 929.9	3 060.7	4 763.8	2 005.6	1.3%	0.4%	2 045.8	2 138.2	2 217.3	3.4%	0.3%
Taxation	4 037.5	4 953.9	4 809.1	3 562.0	-4.1%	0.6%	3 760.4	3 930.4	4 075.8	4.6%	0.5%
Provisions	625.5	660.4	876.2	697.3	3.7%	0.1%	719.3	751.8	779.6	3.8%	0.1%
Managed funds	276.9	743.7	357.8	299.6	2.7%	0.1%	305.6	319.4	331.2	3.4%	—
Derivatives financial instruments	15 124.3	8 696.7	7 805.1	6 773.6	-23.5%	1.3%	7 131.2	7 498.8	7 776.2	4.7%	1.0%
Total equity and liabilities	661 964.1	727 011.6	830 983.2	667 664.7	0.3%	100.0%	697 462.9	718 536.2	741 366.6	3.6%	100.0%

Personnel information

Table 40.77 South African National Roads Agency personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment												Average growth rate of personnel posts (%)	Average: salary level/ Total (%)			
Number of funded posts	Number of approved establishment posts		Actual		Revised estimate			Medium-term expenditure estimate											
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
South African National Roads Agency			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	697	697	697	729.1	1.0	697	878.9	1.3	850	1 028.2	1.2	950	1 131.1	1.2	1 055	1 244.2	1.2	14.8%	100.0%
1 – 6	43	43	43	13.2	0.3	43	14.5	0.3	63	58.9	0.9	91	34.1	0.4	131	35.5	0.3	45.0%	10.0%
7 – 10	310	310	310	187.6	0.6	310	212.6	0.7	370	263.3	0.7	410	301.5	0.7	440	341.5	0.8	12.4%	42.7%
11 – 12	160	160	160	190.4	1.2	160	209.4	1.3	200	268.1	1.3	220	316.5	1.4	230	335.1	1.5	12.9%	22.8%
13 – 16	177	177	177	304.5	1.7	177	405.8	2.3	212	404.2	1.9	222	443.2	2.0	246	492.3	2.0	11.6%	23.8%
17 – 22	7	7	7	33.3	4.8	7	36.6	5.2	5	33.7	6.7	7	35.7	5.1	8	39.9	5.0	4.6%	0.7%

1. Rand million.

Transnet

Selected performance indicators

Table 40.78 Transnet performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
General freight business in metric tons per year	Transnet Freight Rail	Increased infrastructure investment, access and efficiency	49.7	52.2	56	61.4	67.9	54.8	56.5
Metric tons of coal exported per year	Transnet Freight Rail		48.7	48.5	53.6	62.2	63.1	68.9	71.6
Metric tons of iron ore exported per year	Transnet Freight Rail		51.1	50.9	51.3	57	57	58	58
Container volume in thousands (20-foot equivalent units) per year	National Ports Authority		4 034	4 132	4 164	4 421	4 538	4 667	4 800
Metric tons of dry bulk goods transported per year	National Ports Authority		149.5	163.85	164.06	185.42	191.39	195.33	198.94
Number of automobiles handled at port terminals per year	Transnet port terminals		869 368	784 143	760 344	778 167	812 962	824 291	845 326
Total petroleum volume (million litres) transported per year	Transnet pipelines		15 500	15 782	13 566	14 810	14 892	15 093	15 258

Entity overview

Transnet was established in April 1990 in terms of the Companies Act (2008) and is listed as a schedule 2 entity in terms of the Public Finance Management Act (1999). The company operates in the transportation and logistics industry with a primary focus on rail, ports and pipelines. It is mandated to lower logistics costs relative to GDP, facilitate a modal shift from road to rail, integrate South Africa with regional and global markets, maximise socioeconomic impact and leverage private sector partnerships.

To support economic growth and job creation through the development of infrastructure and to reduce freight-related costs of doing business, Transnet's recovery plan focuses on stabilising freight rail volumes, improving the efficiency of port terminals and addressing maintenance backlogs. Over the medium term, these efforts are underpinned by an estimated expenditure of R229.1 billion on rail infrastructure, accounting for 70 per cent of the total budget. The company will also aim to keep operational expenditure low over the MTEF period, with spending on compensation of employees set to increase marginally, at an average annual rate of 0.6 per cent, from R35.3 billion in 2025/26 to R36 billion in 2028/29; and goods and services at an average annual rate of only 1 per cent, from R30.2 billion in 2025/26 to R31.1 billion in 2028/29.

Revenue expectations are driven by improved volumes, product mix, distribution patterns and tariff assumptions, and include other external revenue streams such as property rental income. The company will continue to prioritise higher-margin commodities to enhance returns on invested capital. As a result, revenue is expected to increase at an average annual rate of 7.7 per cent, from R104.4 billion in 2025/26 to R130.2 billion in 2028/29.

Programmes/Objectives/Activities

Table 40.79 Transnet expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	5 719.5	6 640.6	7 556.5	8 501.1	14.1%	7.5%	8 852.1	9 248.1	9 657.1	4.3%	8.5%
Transnet Freight Rail	48 250.5	51 372.5	55 843.8	57 826.4	6.2%	56.4%	62 920.6	56 010.3	58 268.8	0.3%	54.1%
Transnet Engineering	11 541.5	11 761.1	13 638.6	13 684.0	5.8%	13.4%	15 383.5	18 157.3	18 331.6	10.2%	15.8%
National Ports Authority	11 337.9	11 644.9	12 448.8	12 077.0	2.1%	12.6%	12 958.5	13 506.3	14 040.3	5.1%	12.4%
Transnet port terminals	14 528.3	15 652.3	17 998.2	19 009.1	9.4%	17.8%	15 181.5	15 815.0	16 682.7	-4.3%	14.6%
Transnet pipelines	3 742.0	8 306.3	7 120.6	5 328.8	12.5%	6.5%	5 417.8	6 042.5	6 018.8	4.1%	5.3%
Transnet rail infrastructure manager	—	—	—	24 754.6	—	6.5%	27 024.5	26 035.1	26 140.2	1.8%	24.2%
Transnet property	3 597.1	2 646.2	2 844.6	3 044.1	-5.4%	3.2%	3 287.8	—	—	-100.0%	1.0%
Treasury	13 782.7	17 147.9	18 593.1	17 464.5	8.2%	17.7%	19 290.7	18 615.3	16 517.6	-1.8%	16.6%
Head office adjustments	—	—	—	—	—	—	1 500.0	2 000.0	2 120.0	—	1.7%
Consolidation and elimination	(28 016.7)	(32 473.3)	(38 635.4)	(57 817.3)	27.3%	-41.5%	(62 237.8)	(57 436.5)	(57 905.9)	0.1%	-54.2%
Total	84 482.8	92 698.5	97 408.9	103 872.3	7.1%	100.0%	109 579.3	107 993.4	109 871.2	1.9%	100.0%

Statements of financial performance, cash flow and financial position

Table 40.80 Transnet statements of financial performance, cash flow and financial position

Statement of financial performance												
	Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	
Revenue												
Non-tax revenue	73 304.2	80 087.5	89 930.1	100 439.2	11.1%	94.4%	115 218.8	117 948.8	125 387.0	7.7%	96.5%	
Sale of goods and services other than capital assets	70 864.0	79 127.8	87 069.2	96 729.0	10.9%	91.7%	104 562.3	108 946.1	116 133.3	6.3%	88.8%	
of which:						—					—	
Administrative fees	1 987.3	2 429.4	1 366.2	887.3	-23.6%	1.8%	1 985.2	971.5	996.1	3.9%	1.1%	
Technical services rendered	—	37.2	—	28.3	—	—	27.5	30.7	30.0	2.0%	0.0%	
Recoveries and Others	1 987.3	2 392.2	1 366.2	859.0	-24.4%	1.8%	1 957.7	940.8	966.1	4.0%	1.0%	
Sales by market establishments	68 876.6	76 698.4	85 703.0	95 841.7	11.6%	89.9%	102 577.1	107 974.6	115 137.2	6.3%	87.7%	
External Revenue	66 220.0	73 755.5	82 691.2	92 203.8	11.7%	86.5%	97 917.1	104 750.3	111 757.8	6.6%	84.7%	
Lease Income	2 656.7	2 942.9	3 011.8	3 637.8	11.0%	3.4%	4 660.0	3 224.3	3 379.4	-2.4%	3.0%	
Other non-tax revenue	2 440.2	959.7	2 860.9	3 710.2	15.0%	2.7%	10 656.5	9 002.6	9 253.7	35.6%	7.8%	
Transfers received	5 502.6	5 281.2	5 572.4	3 947.6	-10.5%	5.6%	3 706.4	4 318.0	4 848.2	7.1%	3.5%	
Total revenue	78 806.8	85 368.7	95 502.5	104 386.7	9.8%	100.0%	118 925.2	122 266.8	130 235.2	7.7%	100.0%	

Table 40.80 Transnet statements of financial performance, cash flow and financial position (continued)

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Expenses											
Current expenses	80 629.5	89 901.0	92 325.1	99 234.2	7.2%	95.7%	101 904.5	98 399.0	97 476.3	-0.6%	90.9%
Compensation of employees	28 934.6	31 650.5	33 715.2	35 309.9	6.9%	34.2%	35 714.4	34 693.1	35 988.0	0.6%	32.5%
Goods and services	23 204.3	26 064.7	23 942.8	30 156.4	9.1%	27.3%	31 110.9	30 224.0	31 069.7	1.0%	28.2%
Depreciation	16 098.8	17 689.2	19 085.1	18 902.1	5.5%	19.0%	18 481.2	17 883.8	17 645.1	-2.3%	16.5%
Interest, dividends and rent on land	12 391.8	14 496.6	15 582.0	14 865.9	6.3%	15.1%	16 598.1	15 598.0	12 773.4	-4.9%	13.7%
Transfers and subsidies	3 853.3	2 797.5	5 083.9	4 638.1	6.4%	4.3%	7 674.7	9 594.4	12 394.9	38.8%	9.1%
Total expenses	84 482.8	92 698.5	97 408.9	103 872.3	7.1%	100.0%	109 579.3	107 993.4	109 871.2	1.9%	100.0%
Surplus/(Deficit)	(5 676.0)	(7 329.7)	(1 906.5)	514.4	-144.9%		9 345.9	14 273.4	20 364.0	240.8%	
Cash flow statement Indirect method											
Net cash flow from operating activities	21 535.0	14 246.0	13 761.0	16 609.1	-8.3%	100.0%	25 124.4	24 060.4	31 823.5	24.2%	100.0%
Cash generated from operations before working capital	20 320.0	30 551.0	21 990.0	33 979.8	18.7%	100.0%	40 347.4	42 404.9	50 765.6	14.3%	100.0%
Changes in working capital	4 356.9	(1 749.0)	6 636.0	(1 301.0)	-166.8%	100.0%	2 787.8	(1 162.1)	(4 313.1)	49.1%	100.0%
Increase/(decrease) in trade and other payables	—	—	—	—	—	—	—	—	—	—	—
Other working capital movements	4 356.9	(1 749.0)	6 636.0	(1 301.0)	-166.8%	100.0%	2 787.8	(1 162.1)	(4 313.1)	49.1%	100.0%
Cash generated from operations after working capital	(3 141.9)	(14 556.0)	(14 865.0)	(16 069.7)	72.3%	100.0%	(18 010.8)	(17 182.4)	(14 629.1)	-3.1%	100.0%
Interest received	46.2	509.0	527.0	404.3	106.1%	-3.1%	154.2	155.6	154.9	-27.4%	-0.9%
Interest paid	(11 113.1)	(14 282.0)	(14 722.0)	(14 321.0)	8.8%	111.9%	(15 940.0)	(14 643.0)	(11 601.0)	-6.8%	84.7%
Tax benefit	—	2.0	—	—	—	—	—	—	—	—	—
Tax payment	—	—	—	(1 673.0)	—	3.4%	(1 737.0)	(2 198.0)	(2 677.0)	17.0%	13.3%
Other changes	7 925.0	(785.0)	(670.0)	(480.0)	-139.3%	-12.3%	(488.0)	(497.0)	(506.0)	1.8%	3.0%
Net cash flow from investing activities	(17 054.0)	(16 969.0)	(24 818.0)	(26 990.8)	16.5%	100.0%	(23 034.4)	(13 370.7)	(26 810.3)	-0.2%	100.0%
Acquisition of property, plant, equipment and intangible assets	(16 222.0)	(15 475.0)	(23 183.0)	(25 512.4)	16.3%	93.7%	(27 505.5)	(34 279.5)	(30 253.2)	5.8%	145.6%
Investment property	—	—	(36.0)	—	—	—	—	—	—	—	—
Acquisition of software and other intangible assets	—	(229.0)	(102.0)	(529.0)	—	1.0%	(292.1)	(268.3)	(404.5)	-8.6%	1.5%
Disposals of property, plant, equipment and intangible assets	—	94.0	—	602.1	—	-0.8%	6 242.2	22 965.1	5 811.5	112.9%	-55.4%
Other flows from investing activities	(832.0)	(1 359.0)	(1 497.0)	(1 551.5)	23.1%	6.1%	(1 479.0)	(1 788.0)	(1 964.0)	8.2%	8.3%
Net cash flow from financing activities	(6 875.0)	3 067.0	7 165.0	10 979.8	-216.9%	100.0%	(2 220.8)	(14 242.5)	(8 720.4)	-192.6%	100.0%
Borrowing activities	(6 875.0)	3 067.0	7 165.0	10 979.8	-216.9%	100.0%	(2 220.8)	(14 242.5)	(8 720.4)	-192.6%	100.0%
Net increase/(decrease) in cash and cash equivalents	(2 394.0)	344.0	(3 892.0)	598.1	-163.0%	100.0%	(130.9)	(3 552.8)	(3 707.2)	-283.7%	100.0%
Statement of financial position											
Carrying value of assets	331 034.0	326 575.4	332 672.3	349 179.0	1.8%	90.7%	353 905.8	335 962.3	345 269.2	-0.4%	87.5%
Investments	3 241.0	3 599.4	3 676.9	4 291.5	9.8%	1.0%	13 331.3	23 422.8	30 291.0	91.8%	5.7%
Inventory	3 655.0	4 083.4	4 825.7	5 170.1	12.3%	1.2%	5 409.0	5 485.5	5 526.7	2.2%	1.4%
Receivables and prepayments	8 840.0	10 082.3	11 254.0	11 419.7	8.9%	2.8%	12 013.4	14 100.4	14 577.1	8.5%	3.4%
Cash and cash equivalents	13 540.0	13 883.8	9 992.0	8 783.8	-13.4%	3.1%	8 654.2	5 103.3	1 397.4	-45.8%	1.3%
Non-current assets held for sale	326.0	399.3	932.5	429.1	9.6%	0.1%	429.1	429.5	429.5	—	0.1%
Derivatives financial instruments	3 418.0	6 011.5	3 511.8	2 466.1	-10.3%	1.0%	2 466.1	2 273.0	2 273.0	-2.7%	0.6%
Total assets	364 054.0	364 635.1	366 865.2	381 739.4	1.6%	100.0%	396 208.9	386 776.9	399 763.9	1.5%	100.0%
Capital and reserves	129 223.0	119 596.6	115 851.4	116 063.2	-3.5%	32.5%	126 250.7	137 287.0	158 524.7	11.0%	35.7%
Capital reserve fund	18 498.0	18 497.5	18 497.5	18 498.0	—	5.0%	18 498.0	18 498.0	18 498.0	—	4.7%
Borrowings	130 067.0	137 661.2	144 785.4	156 698.7	6.4%	38.5%	154 647.4	130 299.4	120 411.4	-8.4%	34.3%
Trade and other payables	24 382.0	27 387.4	36 740.0	27 095.3	3.6%	7.8%	30 909.1	31 912.3	28 119.1	1.2%	7.7%
Taxation	44 314.0	40 929.1	39 767.0	39 492.2	-3.8%	11.1%	41 521.5	44 917.2	50 108.7	8.3%	11.5%
Provisions	11 842.0	16 692.8	7 287.2	18 617.6	16.3%	3.7%	19 331.2	19 978.9	20 270.9	2.9%	5.0%
Derivatives financial instruments	5 728.0	3 870.6	3 936.7	5 274.4	-2.7%	1.3%	5 051.1	3 884.1	3 831.2	-10.1%	1.1%
Total equity and liabilities	364 054.0	364 635.1	366 865.2	381 739.4	1.6%	100.0%	396 208.9	386 776.9	399 763.9	1.5%	100.0%

Personnel information

Table 40.81 Transnet personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of posts on approved establishment	Medium-term expenditure estimate																	
		Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29	
Transnet			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	52 633	52 633	52 633	33 715.2	0.6	52 633	35 309.9	0.7	52 633	35 714.4	0.7	52 633	34 693.1	0.7	52 633	35 988.0	0.7	–	100.0%
1 – 6	9 649	9 649	9 649	1 876.7	0.2	9 649	1 965.5	0.2	9 649	1 988.0	0.2	9 649	1 931.2	0.2	9 649	2 003.2	0.2	–	18.3%
7 – 10	36 242	36 242	36 242	23 554.1	0.6	36 242	24 668.2	0.7	36 242	24 950.8	0.7	36 242	24 237.3	0.7	36 242	25 141.9	0.7	–	68.9%
11 – 12	5 414	5 414	5 414	5 823.4	1.1	5 414	6 098.8	1.1	5 414	6 168.7	1.1	5 414	5 992.3	1.1	5 414	6 216.0	1.1	–	10.3%
13 – 16	1 226	1 226	1 226	2 083.2	1.7	1 226	2 181.8	1.8	1 226	2 206.7	1.8	1 226	2 143.6	1.7	1 226	2 223.7	1.8	–	2.3%
17 – 22	102	102	102	377.8	3.7	102	395.6	3.9	102	400.2	3.9	102	388.7	3.8	102	403.2	4.0	–	0.2%

1. Rand million.

Water and Sanitation

Budget summary

	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
R million						
MTEF allocation						
Administration	2 291.9	91.8	156.7	2 540.3	2 606.5	2 662.6
Water Resources Management	966.8	3 651.3	84.1	4 702.2	3 563.6	9 940.6
Water Services Management	900.7	9 248.6	4 565.1	14 714.5	15 125.0	15 266.1
Total expenditure estimates	4 159.4	12 991.7	4 805.9	21 957.1	21 295.1	27 869.3
Executive authority	Minister of Water and Sanitation					
Accounting officer	Director-General of Water and Sanitation					
Website	www.dws.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

Ensure the availability of water resources to facilitate equitable and sustainable socioeconomic development and universal access to water and sanitation services.

Mandate

The mandate of the Department of Water and Sanitation, as set out in the Water Services Act (1997) and the National Water Act (1998), is to ensure that the country's water resources are protected, managed, used, developed, conserved and controlled by regulating and supporting the delivery of effective water supply and sanitation. This is done in accordance with the requirements of water-related legislation and policies, which are critical in honouring people's rights to have enough food and water, growing the economy and eradicating poverty.

Selected performance indicators

Table 41.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of river systems with water resources classes and determined resource quality objectives per year	Water Resources Management	A dynamic science, technology and innovation ecosystem for growth	1	0	1	0	1	3	0
Number of water supply systems assessed for compliance with blue drop regulatory requirements per year	Water Services Management	An enabling environment for investment and improved competitiveness through structural reforms	979	958	0	915	1 138	0	1 032
Number of wastewater systems assessed for compliance with green drop regulatory requirements per year	Water Resources Management		0	1 004	0	1 004	0	1 004	0
Number of water services authorities assessed for compliance with the requirements of the no drop regulatory programme per year	Water Services Management		0	144	0	0	144	0	144

Table 41.1 Performance indicators by programme and related outcome(continued)

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
Number of mega regional bulk infrastructure project phases completed per year	Water Services Management	Improved service delivery in the local government sphere	1	0	1	10	6	1	8
Number of large regional bulk infrastructure project phases completed per year	Water Services Management		5	11	8	14	14	7	7
Number of small regional bulk infrastructure project phases completed per year	Water Services Management		5	4	5	7	4	1	0
Number of small water services infrastructure projects completed per year	Water Services Management		102	54	99	163	151	122	101
Number of regional bulk infrastructure project phases supported through the budget facility for infrastructure completed per year	Water Services Management	Increased infrastructure investment, access and efficiency	— ¹	0	1	7	3	2	2

1. No historical data available.

Expenditure overview

Over the medium term, the department will continue to focus on supporting the maintenance of public infrastructure and the delivery of water services, ensuring reliable water access and quality through rigorous regulation and assessments, and optimising water resources and increasing the supply of water through investments in infrastructure and alternative sources.

Expenditure is expected to increase at an average annual rate of 6 per cent, from R23.4 billion in 2025/26 to R27.9 billion in 2028/29. This is mainly due to the rescheduling of an allocation of R3.3 billion for infrastructure for the uMkhomazi water project from 2025/26 to 2028/29, and additional allocations amounting to R2.1 billion over the medium term for implementing the Polokwane regional wastewater treatment works project and R25 million over the same period for installing bulk water meters for municipalities in Mpumalanga.

Reliable water and sanitation services

To ensure the adequate provision of water and sanitation services, over the medium term, the department plans to support municipalities and selected water boards to complete 48 regional bulk infrastructure project phases (15 mega, 28 large and 5 small) and 374 small water infrastructure projects through the *regional bulk infrastructure grant* and *water services infrastructure grant*. The provision of new and refurbished water infrastructure through the *water services infrastructure grant's* total allocation, including the direct and indirect component, amounting to R17.8 billion over the next 3 years is intended to accelerate the provision of water supply and reduce backlogs in rural communities across 27 district municipalities. These municipalities will also continue to construct water and sanitation infrastructure through both the direct and indirect components of the *regional bulk infrastructure grant's* allocation of R21.4 billion over the same period. These grants are funded through the *Water Services Management* programme, which is allocated R45.1 billion over the medium term.

To strengthen its role in regulating, supporting and intervening in municipalities where the delivery of water and sanitation services is inadequate as a result of failing infrastructure, the department will oversee water demand and promote efficient water usage, particularly of non-revenue water, through conservation and performance management. Expenditure for this work is in the *Water Services and Local Management* subprogramme in the *Water Services Management* programme. Spending in the subprogramme is expected to increase at an average annual rate of 1.5 per cent, from R462.3 million in 2025/26 to R483.2 million in 2028/29.

Water quality, access and regulation

The green drop regulation seeks to identify and develop core competencies required for the sector to gradually and sustainably improve wastewater management. As part of the assessment that the department conducts every 2 years, 1 004 wastewater systems are expected to be assessed in 2027/28 for compliance with green drop regulatory requirements at an estimated cost of R667.3 million over the medium term. These funds are allocated in the *Water Resources Regulation* subprogramme in the *Water Resources Management* programme. With funds from the *Water Services Regulation* subprogramme in the *Water Services Management* programme, the department also plans to assess 1 138 water supply systems in 2026/27 and 1 032 in 2028/29 for compliance

with blue drop requirements; and assess all 144 water services authorities for compliance with no drop regulatory requirements in 2026/27 and 2028/29. The blue drop standard relates to drinking water quality and no drop to water losses (non-revenue water) for water use efficiency. The estimated cost of these combined activities is R1.3 billion over the medium term. Spending in the *Water Services Regulation* subprogramme is expected to increase at an average annual rate of 9.4 per cent, from R164.3 million in 2025/26 to R215.4 million in 2028/29.

As part of the department's efforts to create an enabling environment for investment, it plans to improve its finalisation rate of water use licence applications within 90 working days of receipt, aiming to achieve 85 per cent in 2026/27, 90 per cent in 2027/28 and 95 per cent in 2028/29. This will also be funded through the *Water Resources Regulation* subprogramme.

Water resource planning and development

To ensure secure water supply, the development of new and the expansion of existing water resources infrastructure is key to continued socioeconomic development and sustainability. As such, the department will continue to implement 18 strategic infrastructure projects that are scheduled for completion over the medium term. These include: phase 2 of the Vaal Central water board's Welbedacht pipeline in Free State; the refurbishment of the Balkfontein and Virginia water treatment works in Free State; the Sol Plaatje integrated water project in Northern Cape; construction of the Nwamitwa Dam in Limpopo; the Lusikisiki regional water supply scheme in Eastern Cape; the raising of Gcuwa Weir in Eastern Cape; construction of Foxwood Dam in Eastern Cape; the uMkhomazi bulk water supply scheme in KwaZulu-Natal; the raising of the Clanwilliam Dam wall in Western Cape; various phases of the Olifants management model programme for bulk water distribution infrastructure in Limpopo, which includes pipelines, reservoirs and reticulation; and other projects aimed at meeting high water demand for large strategic users such as Eskom, Sasol and Exxaro.

As part of the strategy to diversify the water mix over the medium term by expanding the sustainable use of groundwater, the department will invest in water reuse technologies and accelerate seawater desalination projects. To secure water supply and reduce reliance on surface water, the department also plans to rehabilitate infrastructure across the country that is constructed for transferring water from natural sources to points of use.

A total of R11.4 billion for these projects is provided through transfers to the Water Trading Entity as part of the allocation to the *Water Resources Infrastructure Management* subprogramme in the *Water Resources Management* programme. Spending in this subprogramme is expected to increase at an average annual rate of 20.5 per cent, from R5 billion in 2025/26 to R8.8 billion in 2028/29, due to the rescheduling of allocations from the budget facility for infrastructure to 2028/29.

Expenditure trends and estimates

Table 41.2 Vote expenditure trends by programme and economic classification¹

2026/27 Vote Expenditure trends by Programme and Economic Classification

Programmes											
1. Administration											
2. Water Resources Management											
3. Water Services Management											
Programme					Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Adjusted appropriation							
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	1 957.3	1 987.5	2 054.0	2 319.2	5.8%	9.6%	2 540.3	2 606.5	2 662.6	4.7%	11.0%
Programme 2	3 781.2	4 234.7	6 473.8	6 030.8	16.8%	23.8%	4 702.2	3 563.6	9 940.6	18.1%	25.6%
Programme 3	11 954.9	15 109.4	15 288.1	15 032.7	7.9%	66.6%	14 714.5	15 125.0	15 266.1	0.5%	63.4%
Subtotal	17 693.4	21 331.6	23 815.8	23 382.7	9.7%	100.0%	21 957.1	21 295.1	27 869.3	6.0%	100.0%
Total	17 693.4	21 331.6	23 815.8	23 382.7	9.7%	100.0%	21 957.1	21 295.1	27 869.3	6.0%	100.0%
Change to 2025 Budget estimate				–			(3 042.5)	(1 967.7)	4 293.6		

Table 41.2 Vote expenditure trends by programme and economic classification¹ (continued)

Economic classification					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	3 643.5	3 552.4	3 615.6	3 891.5	2.2%	17.1%	4 159.4	4 388.5	4 516.5	5.1%	18.4%
Compensation of employees	1 812.9	1 832.6	1 890.3	2 047.6	4.1%	8.8%	2 195.1	2 294.4	2 365.7	4.9%	9.6%
Goods and services ¹	1 830.6	1 719.8	1 725.3	1 843.9	0.2%	8.3%	1 964.3	2 094.1	2 150.8	5.3%	8.7%
of which:											
Computer services	127.4	134.7	152.8	199.6	16.2%	0.7%	204.9	222.5	236.6	5.8%	0.9%
Consultants: Business and advisory services	209.6	275.3	293.6	156.6	-9.3%	1.1%	204.1	213.4	214.6	11.1%	0.9%
Infrastructure and planning services	79.6	145.4	173.0	262.8	48.9%	0.8%	265.8	280.5	293.6	3.8%	1.2%
Operating leases	534.8	514.9	518.4	544.2	0.6%	2.4%	549.9	597.2	624.1	4.7%	2.5%
Property payments	119.1	109.3	118.7	136.0	4.5%	0.6%	147.3	156.9	160.8	5.7%	0.7%
Travel and subsistence	266.7	254.8	259.9	236.8	-3.9%	1.2%	231.3	239.1	248.8	1.7%	1.0%
Interest and rent on land	0.0	—	0.0	—	-100.0%	0.0%	—	—	—	0.0%	0.0%
Transfers and subsidies ¹	10 799.4	13 280.3	15 776.4	14 892.8	11.3%	63.5%	12 991.7	11 959.6	18 243.7	7.0%	60.7%
Provinces and municipalities	6 357.1	6 879.0	7 665.4	7 976.3	7.9%	33.5%	8 291.6	8 429.8	8 355.9	1.6%	35.3%
Departmental agencies and accounts	2 608.8	3 272.7	5 482.3	4 997.7	24.2%	19.0%	3 021.0	1 731.3	7 793.0	16.0%	17.6%
Foreign governments and international organisations	250.8	46.6	72.1	51.9	-40.8%	0.5%	64.2	66.7	69.2	10.1%	0.3%
Public corporations and private enterprises	1 547.0	3 042.9	2 511.8	1 828.6	5.7%	10.4%	1 531.1	1 689.1	1 981.7	2.7%	7.3%
Non-profit institutions	1.5	2.4	1.6	2.0	11.0%	0.0%	3.1	3.2	3.2	16.1%	0.0%
Households	34.2	36.7	43.1	36.3	2.0%	0.2%	80.8	39.4	40.6	3.8%	0.2%
Payments for capital assets	3 249.5	4 498.8	4 388.5	4 598.4	12.3%	19.4%	4 805.9	4 947.1	5 109.1	3.6%	20.9%
Buildings and other fixed structures	3 135.7	4 349.9	4 229.1	4 371.7	11.7%	18.7%	4 583.0	4 758.6	4 906.5	3.9%	20.0%
Machinery and equipment	67.4	84.2	75.0	147.3	29.8%	0.4%	119.5	107.2	124.7	-5.4%	0.5%
Software and other intangible assets	46.4	64.7	84.4	79.4	19.6%	0.3%	103.4	81.2	77.8	-0.7%	0.4%
Payments for financial assets	1.0	0.0	35.3	—	-100.0%	0.0%	—	—	—	0.0%	0.0%
Total	17 693.4	21 331.6	23 815.8	23 382.7	9.7%	100.0%	21 957.1	21 295.1	27 869.3	6.0%	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 41.3 Vote transfers and subsidies trends and estimates

				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome							Medium-term expenditure estimate				
R thousand	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	12 667	9 426	14 410	6 411	-20.3%	0.1%	49 557	6 736	6 448	0.2%	0.1%
Employee social benefits	12 667	9 426	14 410	6 411	-20.3%	0.1%	7 039	6 736	6 448	0.2%	0.0%
Early retirement and voluntary exit programmes	–	–	–	–	–	–	42 518	–	–	–	0.1%
Other transfers to households											
Current	21 521	27 289	28 679	29 868	11.5%	0.2%	31 236	32 704	34 172	4.6%	0.2%
Employee social benefits	–	2	–	–	–	–	–	–	–	–	–
Bursaries for non-employees	21 521	27 287	28 679	29 868	11.5%	0.2%	31 236	32 704	34 172	4.6%	0.2%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	294 491	289 812	345 068	353 533	6.3%	2.3%	385 459	383 747	397 119	4.0%	2.7%
Energy and Water Sector	3 350	3 427	4 388	6 383	24.0%	–	7 206	7 590	7 727	6.6%	0.1%
Education and Training Authority											
Water Trading Entity	291 141	286 385	–	–	-100.0%	1.1%	16 597	–	–	–	0.0%
Vaal-Orange Catchment	–	–	43 189	28 328	–	0.1%	78 854	82 246	85 524	44.5%	0.6%
Management Agency											
Breede-Olifants Catchment	–	–	63 738	66 594	–	0.2%	69 285	72 035	74 281	3.7%	0.5%
Management Agency											
Pongola-Umzimkulu Catchment	–	–	27 248	22 524	–	0.1%	32 527	33 866	35 054	15.9%	0.2%
Management Agency											
Mzimvubu-Tsitsikamma Catchment	–	–	22 222	22 524	–	0.1%	32 527	33 866	35 054	15.9%	0.2%
Management Agency											
Limpopo-Olifants Catchment	–	–	88 199	69 069	–	0.3%	69 474	72 426	75 212	2.9%	0.5%
Management Agency											
Inkomati-Usuthu Catchment	–	–	96 084	138 111	–	0.4%	78 989	81 718	84 267	-15.2%	0.6%
Management Agency											

Table 41.3 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 (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R thousand											
Capital	2 317 638	2 986 276	5 141 665	4 650 578	26.1%	27.6%	2 642 727	1 355 185	7 403 638	16.8%	26.4%
Water Trading Entity	2 317 638	2 986 276	5 141 665	4 650 578	26.1%	27.6%	2 617 727	1 355 185	7 403 638	16.8%	26.3%
Inkomati-Usuthu Catchment Management Agency: Installation of bulk water meters	–	–	–	–	–	–	25 000	–	–	–	0.1%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	130 011	7 007	56 249	–	-100.0%	0.4%	10	–	–	–	0.0%
Communication licences	11	7	7	–	-100.0%	–	10	–	–	–	0.0%
Magalies Water	21 200	2 000	27 800	–	-100.0%	0.1%	–	–	–	–	–
Bloem Water	108 800	–	–	–	-100.0%	0.2%	–	–	–	–	–
Vaal Central Water	–	5 000	28 442	–	–	0.1%	–	–	–	–	–
Capital	1 413 686	3 032 510	2 451 194	1 822 177	8.8%	15.9%	1 523 840	1 681 505	1 974 011	2.7%	12.0%
Magalies Water	109 284	1 780 000	1 430 194	1 165 000	120.1%	8.2%	–	–	–	-100.0%	–
uMngeni-uThukela Water	738 673	269 000	315 000	151 468	-41.0%	2.7%	157 618	163 908	169 003	3.7%	1.1%
Sedibeng Water	143 729	–	–	–	-100.0%	0.3%	–	–	–	–	–
Lepelle Northern Water	422 000	633 000	317 000	–	-100.0%	2.5%	–	–	–	–	–
Vaal Central Water	–	350 510	350 850	505 709	–	2.2%	786 222	817 597	843 008	18.6%	5.7%
Overberg Water	–	–	38 150	–	–	0.1%	–	–	–	–	–
Development Bank of Southern Africa: Infrastructure fund: Olifants management model programme phase 2D and 2F	–	–	–	–	–	–	580 000	700 000	–	–	3.0%
Development Bank of Southern Africa: Infrastructure fund: uMkhomazi Water Project	–	–	–	–	–	–	–	–	962 000	–	2.2%
Non-profit institutions											
Current	1 485	2 447	1 634	2 033	11.0%	–	3 084	3 159	3 185	16.1%	0.0%
Strategic Water Partners Network	500	547	772	598	6.1%	–	625	654	683	4.5%	0.0%
South African Youth Water Prize	469	19	207	21	-64.5%	–	22	23	24	4.6%	0.0%
Various institutions: 2020 vision for water education programme	516	1 881	655	1 414	39.9%	–	2 437	2 482	2 478	20.6%	0.0%
Foreign governments and international organisations											
Current	250 754	46 566	72 076	51 912	-40.8%	0.8%	64 163	66 742	69 219	10.1%	0.5%
Orange-Senqu River Commission	1 526	1 550	1 404	1 619	2.0%	–	2 142	2 251	2 352	13.3%	0.0%
African Ministers' Council on Water	–	200	183	209	–	–	219	229	239	4.6%	0.0%
Limpopo Watercourse Commission	950	1 070	912	1 250	9.6%	–	1 307	1 366	1 427	4.5%	0.0%
Incomati and Maputo Watercourse Commission	–	3 336	3 600	3 940	–	–	3 600	3 763	3 932	-0.1%	0.0%
Komati Basin Water Authority	248 278	40 410	55 977	34 894	-48.0%	0.7%	46 895	49 133	50 820	13.4%	0.3%
World Bank	–	–	10 000	10 000	–	–	10 000	10 000	10 449	1.5%	0.1%
Provinces and municipalities											
Provincial agencies and funds											
Current	460	470	356	787	19.6%	–	823	856	870	3.4%	0.0%
Vehicle licences	460	470	356	787	19.6%	–	823	856	870	3.4%	0.0%
Municipal bank accounts											
Capital	6 356 687	6 878 489	7 665 056	7 975 491	7.9%	52.7%	8 290 798	8 428 923	8 355 060	1.6%	58.1%
Regional bulk infrastructure grant	2 655 668	3 258 828	3 627 383	3 756 930	12.3%	24.3%	3 901 746	3 864 717	3 649 002	-1.0%	26.4%
Water services infrastructure grant	3 701 019	3 619 661	4 037 673	4 218 561	4.5%	28.5%	4 389 052	4 564 206	4 706 058	3.7%	31.6%
Total	10 799 400	13 280 292	15 776 387	14 892 790	11.3%	100.0%	12 991 697	11 959 557	18 243 722	7.0%	100.0%

Personnel information

Table 41.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																	
1. Administration																	
2. Water Resources Management																	
3. Water Services Management																	
Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment													Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate									
		2024/25			2025/26			2026/27			2027/28		2028/29		2025/26 - 2028/29		
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost
Water and Sanitation																	
Salary level	4 875	572	3 001	1 890.3	0.6	2 578	1 989.1	0.8	2 680	2 195.1	0.8	2 643	2 294.4	0.9	2 580	2 365.7	0.9
1 – 6	1 544	118	991	303.7	0.3	800	404.9	0.5	847	466.1	0.6	820	481.5	0.6	800	496.4	0.6
7 – 10	2 195	286	1 189	848.7	0.7	1 029	848.2	0.8	1 069	940.2	0.9	1 059	981.7	0.9	1 029	1 005.7	1.0
11 – 12	954	160	651	529.8	0.8	588	528.9	0.9	598	565.0	0.9	598	595.6	1.0	586	615.3	1.1
13 – 16	178	8	167	201.7	1.2	157	200.4	1.3	162	217.2	1.3	162	229.0	1.4	162	241.6	1.5
Other	4	–	3	6.4	2.1	4	6.6	1.7	4	6.6	1.7	4	6.7	1.7	4	6.7	1.7
Programme	4 875	572	3 001	1 890.3	0.6	2 578	1 989.1	0.8	2 680	2 195.1	0.8	2 643	2 294.4	0.9	2 580	2 365.7	0.9
Programme 1	2 197	296	1 551	874.2	0.6	1 310	941.0	0.7	1 383	1 049.8	0.8	1 360	1 097.3	0.8	1 327	1 131.4	0.9
Programme 2	1 831	183	990	637.6	0.6	827	628.7	0.8	830	670.4	0.8	822	700.7	0.9	802	722.5	0.9
Programme 3	847	93	460	378.6	0.8	441	419.4	1.0	467	475.0	1.0	461	496.4	1.1	452	511.9	1.1

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

2. Rand million.

Departmental receipts

Table 41.5 Departmental receipts by economic classification

Audited outcome				Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	2027/28 - 2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R thousand												
Departmental receipts	26 709	3 852	39 902	4 418	4 500	-44.8%	100.0%	6 695	7 333	7 500	18.6%	100.0%
Sales of goods and services produced by department	1 700	1 732	1 719	1 707	1 659	-0.8%	9.1%	2 692	2 725	3 037	22.3%	39.3%
Sales by market establishments	598	571	472	524	515	-4.9%	2.9%	910	921	923	21.5%	12.8%
of which:												
Market establishment: Rental dwelling	389	365	472	524	318	-6.5%	2.1%	600	600	600	23.6%	8.4%
Market establishment: Non-residential building	–	4	–	–	15	–	–	300	310	311	174.7%	4.3%
Market establishment: Rental parking	209	202	–	–	182	-4.5%	0.8%	10	11	12	-59.6%	0.2%
Administrative fees	59	59	50	50	52	-4.1%	0.3%	73	78	84	17.3%	1.1%
of which:												
Services rendered: Transport fees	55	53	50	50	50	-3.1%	0.3%	65	70	75	14.5%	1.0%
Sales: Maps	–	–	–	–	–	–	–	5	5	5	–	0.1%
Replacement of security cards	4	6	–	–	2	-20.6%	–	3	3	4	26.0%	–
Other sales	1 043	1 102	1 197	1 133	1 092	1.5%	5.9%	1 709	1 726	2 030	23.0%	25.4%
of which:												
Rental capital assets	100	39	22	5	5	-63.2%	0.2%	200	205	210	247.6%	2.9%
Sales: Departmental publications and production	6	7	10	6	10	18.6%	–	4	4	5	-20.6%	0.1%
Services rendered: Commission on insurance and garnishee	828	841	665	900	883	2.2%	4.3%	1 200	1 210	1 500	19.3%	18.2%
Sales: Meals and refreshments	70	100	300	120	105	14.5%	0.8%	135	137	140	10.1%	1.9%
Services rendered: Boarding service	29	106	200	100	89	45.3%	0.6%	165	165	170	24.1%	2.3%
Sales: Assets less than R5 000	10	9	–	2	–	-100.0%	–	5	5	5	–	0.1%

Table 41.5 Departmental receipts by economic classification (continued)

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
	2022/23	2023/24	2024/25					2026/27	2027/28	2028/29		
R thousand	2022/23	2023/24	2024/25	2025/26		2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Sales of scrap, waste, arms and other used current goods	14	96	43	11	8	-17.0%	0.2%	3	3	7	-4.4%	0.1%
of which:												
Sales: Scrap	14	85	42	5	5	-29.1%	0.2%	3	3	4	-7.2%	
Sales: Wastepaper	—	11	1	6	3	—	—	—	—	3	—	—
Fines, penalties and forfeits	3 270	450	1 050	—	—	-100.0%	6.4%	—	—	—	—	—
Interest, dividends and rent on land	1 146	128	6 069	300	165	-47.6%	10.0%	1 000	1 205	800	69.3%	14.0%
Interest	1 146	128	6 069	300	165	-47.6%	10.0%	1 000	1 205	800	69.3%	14.0%
Sales of capital assets	162	145	241	400	367	31.3%	1.2%	500	600	456	7.5%	7.2%
Transactions in financial assets and liabilities	20 417	1 301	30 780	2 000	2 301	-51.7%	73.1%	2 500	2 800	3 200	11.6%	39.5%
Total	26 709	3 852	39 902	4 418	4 500	-44.8%	100.0%	6 695	7 333	7 500	18.6%	100.0%

Programme 1: Administration

Programme purpose

Provide strategic leadership, management and support services to the department. Develop and promote international relations on water resources with neighbouring countries.

Objective

- Establish and sustain stakeholder engagements and partnerships in the water and sanitation sector by implementing an annual stakeholder management and partnership programme.

Subprogrammes

- Ministry* provides administrative and logistical support to the minister, the deputy minister(s) and their support staff, and provides for their salaries.
- Departmental Management* provides policy and strategic direction for water and sanitation management. This includes enterprise-wide support services comprising administrative support to the director-general, organisational planning, performance monitoring and the development of organisational structures.
- Corporate Services* provides enterprise-wide support comprising human resources, legal services, communications, and funds for the learning and development academy.
- Financial Management* ensures the efficient management of daily financial operations, processes and systems.
- Office Accommodation* makes payments for rental charges on all leased office space occupied by the department, and for municipal services such as electricity, water, sewage and waste removal.
- Provincial and Entity Governance and International Cooperation* coordinates entity oversight, the development of the sector partnerships, the transformation agenda and international relations with neighbouring countries.

Expenditure trends and estimates

Table 41.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Ministry	59.8	69.0	62.2	58.7	-0.6%	3.0%	48.4	51.0	52.8	-3.5%	1.9%
Departmental Management	142.5	137.9	152.4	181.3	8.4%	7.4%	202.5	213.3	219.6	6.6%	8.1%
Corporate Services	815.9	855.8	925.5	1 049.6	8.8%	43.8%	1 111.2	1 134.9	1 161.2	3.4%	43.6%
Financial Management	255.8	266.9	256.9	292.2	4.5%	12.9%	400.4	373.3	360.7	7.3%	14.5%
Office Accommodation	587.8	563.6	567.6	604.2	0.9%	27.9%	614.4	667.0	697.0	4.9%	25.3%
Provincial and Entity Governance, International Coordination	95.5	94.3	89.3	133.3	11.8%	5.0%	163.5	167.0	171.3	8.7%	6.4%
Total	1 957.3	1 987.5	2 054.0	2 319.2	5.8%	100.0%	2 540.3	2 606.5	2 662.6	4.7%	100.0%
Change to 2025				–			29.2	5.7	(43.3)		
Budget estimate											
Economic classification											
Current payments	1 849.6	1 845.6	1 887.2	2 112.6	4.5%	92.5%	2 291.9	2 424.1	2 479.9	5.5%	92.1%
Compensation of employees	849.9	868.3	874.2	962.1	4.2%	42.7%	1 049.8	1 097.3	1 131.4	5.5%	42.0%
Goods and services	999.7	977.3	1 013.0	1 150.5	4.8%	49.8%	1 242.1	1 326.8	1 348.6	5.4%	50.2%
of which:						–					–
Audit costs: External	35.7	49.2	28.1	35.9	0.2%	1.8%	72.3	74.2	52.2	13.3%	2.5%
Computer services	75.0	89.3	137.1	166.9	30.6%	5.6%	176.4	189.1	195.8	5.5%	7.2%
Consultants: Business and advisory services	3.1	6.5	11.8	24.0	98.4%	0.5%	48.4	44.0	43.9	22.3%	1.7%
Operating leases	534.8	514.9	518.4	544.1	0.6%	25.4%	549.6	596.9	623.7	4.7%	22.7%
Property payments	103.3	106.3	116.7	133.7	9.0%	5.5%	144.0	153.5	157.2	5.5%	5.8%
Travel and subsistence	90.2	97.3	96.6	82.7	-2.8%	4.4%	78.5	83.2	85.7	1.2%	3.2%
Interest and rent on land	0.0	–	–	–	-100.0%	0.0%	–	–	–	–	–
Transfers and subsidies	33.7	41.1	48.1	46.4	11.2%	2.0%	91.8	51.5	53.2	4.6%	2.5%
Provinces and municipalities	0.0	0.0	0.0	0.1	146.6%	0.0%	0.1	0.1	0.1	-2.3%	0.0%
Departmental agencies and accounts	3.4	3.4	4.4	6.4	24.0%	0.2%	7.2	7.6	7.7	6.6%	0.3%
Foreign governments and international organisations	2.5	6.2	6.1	7.0	41.5%	0.3%	7.3	7.6	8.0	4.2%	0.3%
Public corporations and private enterprises	0.0	0.0	–	–	-100.0%	0.0%	–	–	–	–	–
Non-profit institutions	0.5	0.5	0.8	0.6	6.1%	0.0%	0.6	0.7	0.7	4.5%	0.0%
Households	27.4	30.9	36.8	32.3	5.7%	1.5%	76.6	35.5	36.7	4.3%	1.9%
Payments for capital assets	73.4	100.8	106.4	160.2	29.7%	5.3%	156.7	130.9	129.5	-6.8%	5.3%
Machinery and equipment	27.1	36.3	22.9	80.8	44.0%	2.0%	53.3	49.7	51.7	-13.8%	2.0%
Software and other intangible assets	46.4	64.5	83.5	79.3	19.6%	3.3%	103.4	81.2	77.8	-0.7%	3.4%
Payments for financial assets	0.5	0.0	12.4	–	-100.0%	0.2%	–	–	–	–	–
Total	1 957.3	1 987.5	2 054.0	2 319.2	5.8%	100.0%	2 540.3	2 606.5	2 662.6	4.7%	100.0%
Proportion of total programme expenditure to vote expenditure	11.1%	9.3%	8.6%	9.9%	–	–	11.6%	12.2%	9.6%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	5.9	3.6	8.1	2.5	-25.2%	0.2%	45.3	2.8	2.5	0.9%	0.6%
Employee social benefits	5.9	3.6	8.1	2.5	-25.2%	0.2%	2.8	2.8	2.5	0.9%	0.1%
Early retirement and voluntary exit programmes	–	–	–	–	–	–	42.5	–	–	–	0.5%
Other transfers to households											
Current	21.5	27.3	28.7	29.9	11.5%	1.3%	31.2	32.7	34.2	4.6%	1.3%
Bursaries for non-employees	21.5	27.3	28.7	29.9	11.5%	1.3%	31.2	32.7	34.2	4.6%	1.3%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	3.4	3.4	4.4	6.4	24.0%	0.2%	7.2	7.6	7.7	6.6%	0.3%
Energy and Water Sector Education and Training Authority	3.4	3.4	4.4	6.4	24.0%	0.2%	7.2	7.6	7.7	6.6%	0.3%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	0.0	0.0	–	–	-100.0%	–	–	–	–	–	–
Communication licences	0.0	0.0	–	–	-100.0%	–	–	–	–	–	–
Non-profit institutions											
Current	0.5	0.5	0.8	0.6	6.1%	–	0.6	0.7	0.7	4.5%	0.0%
Strategic Water Partners Network	0.5	0.5	0.8	0.6	6.1%	–	0.6	0.7	0.7	4.5%	0.0%
Foreign governments and international organisations											
Current	2.5	6.2	6.1	7.0	41.5%	0.3%	7.3	7.6	8.0	4.2%	0.3%
Orange-Senqu River Commission	1.5	1.6	1.4	1.6	2.0%	0.1%	2.1	2.3	2.4	13.3%	0.1%
African Ministers' Council on Water	–	0.2	0.2	0.2	–	–	0.2	0.2	0.2	4.6%	0.0%
Limpopo Watercourse Commission	1.0	1.1	0.9	1.3	9.6%	0.1%	1.3	1.4	1.4	4.5%	0.1%
Incomati and Maputo Watercourse Commission	–	3.3	3.6	3.9	–	0.1%	3.6	3.8	3.9	-0.1%	0.1%
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.0	0.0	0.1	146.6%	–	0.1	0.1	0.1	-2.3%	0.0%
Vehicle licences	0.0	0.0	0.0	0.1	146.6%	–	0.1	0.1	0.1	-2.3%	0.0%

Personnel information

Table 41.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
								2026/27		2027/28		2028/29							
		2024/25	2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29											
Administration			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	2 197	296	1 551	874.2	0.6	1 310	941.0	0.7	1 383	1 049.8	0.8	1 360	1 097.3	0.8	1 327	1 131.4	0.9	0.4%	100.0%
1 – 6	807	23	577	141.5	0.2	446	208.5	0.5	468	225.8	0.5	449	233.6	0.5	443	244.0	0.6	-0.2%	33.4%
7 – 10	1 027	170	659	433.3	0.7	573	421.9	0.7	609	482.3	0.8	605	503.9	0.8	587	517.9	0.9	0.8%	44.2%
11 – 12	274	99	231	193.5	0.8	210	204.2	1.0	220	223.7	1.0	220	235.8	1.1	211	238.9	1.1	0.2%	16.0%
13 – 16	85	4	81	99.6	1.2	77	99.7	1.3	82	111.3	1.4	82	117.3	1.4	82	123.8	1.5	2.1%	6.0%
Other	4	–	3	6.4	2.1	4	6.6	1.7	4	6.6	1.7	4	6.7	1.7	4	6.7	1.7	–	0.3%

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

2. Rand million.

Programme 2: Water Resources Management

Programme purpose

Ensure that South Africa's water resources are protected, used, developed, conserved, managed, controlled and planned in an integrated and sustainable manner.

Objectives

- Effectively manage water demand and supply on an ongoing basis by:
 - maintaining 6 water information systems on water quality and quantity
 - identifying climate adaptation options for water management areas.
- Ensure the sustainable and effective management of water resources on an ongoing basis by allocating and monitoring funds provided to the Water Trading Entity.
- Accelerate social and economic development over the medium term by ensuring equitable water allocation through the timely finalisation of 85 per cent of high-risk water use licence applications within 16 working days.
- Drive the protection and restoration of ecological infrastructure by:
 - overseeing compliance to gazetted resource quality objectives by the 6 catchment management agencies on an ongoing basis
 - finalising the implementation plan for the mine water management policy to address water pollution caused by mining activities by 31 March 2027.
- Assess the effectiveness of catchment management agencies in monitoring and enforcing water user compliance to ensure adherence to water use regulations, strengthen governance and promote the sustainable management of water resources on an ongoing basis.

Subprogrammes

- Water Resources Management Support* provides strategic leadership, management and support services to the programme and makes provision for associated salaries.
- National Water Resources Planning* develops comprehensive plans for the availability of adequate water resources to guide infrastructure development, systems and services management in the water sector.
- Water Ecosystems Management* develops and implements measures to protect water resources through determining measures to manage water resources and developing guidelines and protocols for pollution control and rehabilitation.

- *National Water Resources Information and Management* ensures the development and maintenance of data and information management systems to enable informed decisions in the water sector.
- *Water Resources Infrastructure Management* develops, rehabilitates and refurbishes bulk raw water resources infrastructure to meet South Africa's socioeconomic and environmental needs.
- *Water Resources Policy, Strategy and Evaluation* develops, monitors and reviews policies and procedures for the management of water resources.
- *Water Resources Regulation* develops, implements, monitors and reviews regulations on water resources, particularly the regulation of raw water pricing, the authorisation of water use, compliance monitoring and enforcement, dam safety, resource protection and waste.
- *Water Resources Institutional Oversight* augments water resource management functions devolved to catchment management agencies that cannot be fully recovered from water users.

Expenditure trends and estimates

Table 41.8 Water Resources Management 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 (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Water Resources Management Support	6.3	4.2	5.1	5.6	-3.8%	0.1%	6.5	6.7	6.9	7.3%	0.1%
National Water Resources Planning	69.5	80.1	77.5	75.8	3.0%	1.5%	107.6	112.6	117.1	15.6%	1.9%
Water Ecosystems Management	69.8	62.7	59.7	64.9	-2.4%	1.3%	53.0	58.2	58.0	-3.7%	0.9%
National Water Resources Information and Management	535.6	513.1	529.6	596.8	3.7%	10.6%	630.3	639.4	674.7	4.2%	10.7%
Water Resources Infrastructure Management	2 857.1	3 313.1	5 538.3	5 032.6	20.8%	81.6%	3 647.9	2 480.5	8 805.9	20.5%	82.0%
Water Resources Policy, Strategy and Evaluation	2.6	5.5	9.5	10.1	56.8%	0.1%	14.6	17.0	18.9	23.3%	0.3%
Water Resources Regulation	201.8	214.0	217.2	214.2	2.0%	4.1%	215.7	221.3	230.4	2.4%	3.7%
Water Resources Institutional Oversight	38.6	42.1	36.7	30.7	-7.4%	0.7%	26.6	27.9	28.8	-2.1%	0.5%
Total	3 781.2	4 234.7	6 473.8	6 030.8	16.8%	100.0%	4 702.2	3 563.6	9 940.6	18.1%	100.0%
Change to 2025 Budget estimate				–			(3 695.9)	(2 706.0)	4 110.1		
Economic classification	868.4	879.3	875.7	916.6	1.8%	17.3%	966.8	1 010.3	1 046.1	4.5%	16.6%
Current payments	593.2	618.9	637.6	640.7	2.6%	12.1%	670.4	700.7	722.5	4.1%	11.5%
Compensation of employees	275.2	260.4	238.1	275.9	0.1%	5.1%	296.4	309.6	323.6	5.5%	5.1%
Goods and services	39.7	33.4	15.8	32.7	-6.3%	0.6%	28.5	31.5	38.7	5.7%	0.5%
of which:	50.0	44.0	40.0	72.9	13.4%	1.0%	75.1	78.8	76.5	1.6%	1.3%
Computer services	33.4	35.0	37.7	30.5	-2.9%	0.7%	56.0	58.3	60.6	25.7%	1.0%
Consultants: Business and advisory services	2.7	3.3	3.1	4.5	17.7%	0.1%	6.1	8.6	9.1	26.8%	0.1%
Infrastructure and planning services	15.9	20.6	16.9	19.7	7.3%	0.4%	17.9	18.9	19.5	-0.4%	0.3%
Fleet services (including government motor transport)	106.8	96.1	99.0	82.0	-8.4%	1.9%	72.7	71.5	75.4	-2.8%	1.2%
Consumable supplies	–	–	0.0	–	–	0.0%	–	–	–	–	–
Travel and subsistence	–	–	0.0	–	–	0.0%	–	–	–	–	–
Interest and rent on land	2 860.8	3 316.7	5 542.7	5 035.9	20.7%	81.7%	3 651.3	2 484.1	8 809.5	20.5%	82.1%
Transfers and subsidies	0.5	0.5	0.4	0.7	14.6%	0.0%	0.7	0.8	0.8	4.2%	0.0%
Provinces and municipalities	2 608.8	3 272.7	5 482.3	4 997.7	24.2%	79.7%	3 021.0	1 731.3	7 793.0	16.0%	68.9%
Departmental agencies and accounts	248.3	40.4	56.0	34.9	-48.0%	1.8%	46.9	49.1	50.8	13.4%	0.8%
Foreign governments and international organisations	0.0	0.0	0.0	–	-100.0%	0.0%	580.0	700.0	962.0	–	12.3%
Public corporations and private enterprises	3.3	3.2	4.0	2.6	-7.6%	0.1%	2.7	2.9	2.9	3.3%	0.0%
Households	51.8	38.7	55.3	78.3	14.8%	1.1%	84.1	69.2	85.0	2.8%	1.3%
Payments for capital assets	21.6	–	10.8	26.3	6.8%	0.3%	33.9	27.9	28.8	3.1%	0.5%
Buildings and other fixed structures	30.1	38.5	43.5	52.0	20.0%	0.8%	50.3	41.2	56.2	2.6%	0.8%
Machinery and equipment	0.1	0.2	1.0	0.0	-25.7%	0.0%	–	–	–	-100.0%	–
Software and other intangible assets	0.3	0.0	0.1	–	-100.0%	0.0%	–	–	–	–	–
Payments for financial assets	0.3	0.0	0.1	–	-100.0%	0.0%	–	–	–	–	–
Total	3 781.2	4 234.7	6 473.8	6 030.8	16.8%	100.0%	4 702.2	3 563.6	9 940.6	18.1%	100.0%
Proportion of total programme expenditure to vote expenditure	21.4%	19.9%	27.2%	25.8%	–	–	21.4%	16.7%	35.7%	–	–

Table 41.8 Water Resources Management expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	3.3	3.2	4.0	2.6	-7.6%	0.1%	2.7	2.9	2.9	3.3%	0.0%
Employee social benefits	3.3	3.2	4.0	2.6	-7.6%	0.1%	2.7	2.9	2.9	3.3%	0.0%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	291.1	286.4	340.7	347.2	6.0%	6.2%	378.3	376.2	389.4	3.9%	6.3%
Water Trading Entity	291.1	286.4	–	–	-100.0%	2.8%	16.6	–	–	–	0.1%
Vaal-Orange Catchment Management Agency	–	–	43.2	28.3	–	0.3%	78.9	82.2	85.5	44.5%	1.4%
Breede-Olifants Catchment Management Agency	–	–	63.7	66.6	–	0.6%	69.3	72.0	74.3	3.7%	1.2%
Pongola-Umzimkulu Catchment Management Agency	–	–	27.2	22.5	–	0.2%	32.5	33.9	35.1	15.9%	0.6%
Mzimvubu-Tsitsikamma Catchment Management Agency	–	–	22.2	22.5	–	0.2%	32.5	33.9	35.1	15.9%	0.6%
Limpopo-Olifants Catchment Management Agency	–	–	88.2	69.1	–	0.8%	69.5	72.4	75.2	2.9%	1.2%
Inkomati-Usuthu Catchment Management Agency	–	–	96.1	138.1	–	1.1%	79.0	81.7	84.3	-15.2%	1.3%
Capital	2 317.6	2 986.3	5 141.7	4 650.6	26.1%	73.6%	2 642.7	1 355.2	7 403.6	16.8%	62.6%
Water Trading Entity	2 317.6	2 986.3	5 141.7	4 650.6	26.1%	73.6%	2 617.7	1 355.2	7 403.6	16.8%	62.5%
Inkomati-Usuthu Catchment Management Agency	–	–	–	–	–	–	25.0	–	–	–	0.1%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	0.0	0.0	0.0	–	-100.0%	–	0.0	–	–	–	0.0%
Communication licences	0.0	0.0	0.0	–	-100.0%	–	0.0	–	–	–	0.0%
Capital	–	–	–	–	–	–	580.0	700.0	962.0	–	12.3%
Development Bank of Southern Africa: Infrastructure fund: Olifants management model programme phase 2D and 2F	–	–	–	–	–	–	580.0	700.0	–	–	7.0%
Development Bank of Southern Africa: Infrastructure fund: uMkhomazi Water Project	–	–	–	–	–	–	–	–	962.0	–	5.3%
Foreign governments and international organisations											
Current	248.3	40.4	56.0	34.9	-48.0%	1.8%	46.9	49.1	50.8	13.4%	0.8%
Komati Basin Water Authority	248.3	40.4	56.0	34.9	-48.0%	1.8%	46.9	49.1	50.8	13.4%	0.8%
Provinces and municipalities											
Provincial agencies and funds											
Current	0.5	0.5	0.4	0.7	14.6%	–	0.7	0.8	0.8	4.2%	0.0%
Vehicle licences	0.5	0.5	0.4	0.7	14.6%	–	0.7	0.8	0.8	4.2%	0.0%

Personnel information

Table 41.9 Water Resources Management personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)	
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate									
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Water Resources Management																	
Salary level	1 831	183	990	637.6	0.6	827	628.7	0.8	830	670.4	0.8	822	700.7	0.9	802	722.5	0.9
1 – 6	598	54	325	100.6	0.3	265	99.2	0.4	264	104.0	0.4	258	106.4	0.4	247	106.7	0.4
7 – 10	718	80	313	254.0	0.8	259	270.0	1.0	263	293.6	1.1	261	306.8	1.2	253	313.3	1.2
11 – 12	472	45	309	234.3	0.8	265	214.0	0.8	265	224.9	0.8	265	237.1	0.9	264	249.2	0.9
13 – 16	43	4	43	48.6	1.1	38	45.5	1.2	38	47.9	1.3	38	50.5	1.3	38	53.2	1.4

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

2. Rand million.

Programme 3: Water Services Management

Programme purpose

Develop, rehabilitate and refurbish water services infrastructure to meet the socioeconomic and environmental needs of South Africa.

Objectives

- Ensure sustainable water availability by developing and managing water services infrastructure while improving access to dignified sanitation by:
 - monitoring the implementation of the water and sanitation reliability plans of 44 district and 8 metropolitan municipalities over the medium term
 - monitoring the completion of 48 regional bulk infrastructure project phases by municipalities over the medium term
 - assessing municipal strategic self-assessments across all water services authorities annually.
- Ensure financial management and accountability by transferring funds to municipalities and monitoring their performance on the *regional bulk infrastructure grant* and *water services infrastructure grant* in accordance with the annual Division of Revenue Act.

Subprogrammes

- *Water Services Management Support* provides strategic leadership, management and support services to the programme, and makes provision for associated salaries, including the salaries of provincial heads.
- *Water Services and Local Management* develops comprehensive plans that guide the provision and management of water and sanitation services across the value chain. This subprogramme also promotes efficient water use, and supports and capacitates water and sanitation services institutions in providing planning and management frameworks.
- *Regional Bulk Infrastructure Grant* provides for the development of new infrastructure, the refurbishment, upgrading and replacing of ageing infrastructure, and the servicing of extensive areas across municipal boundaries.
- *Water Services Regulation* develops, implements, monitors and reviews water services regulations, particularly the compliance of water services authorities with water supply regulations.
- *Water and Sanitation Services Policy, Strategy and Evaluation* develops and reviews water services policies, procedures, norms and standards, and monitors their implementation.
- *Water Services Infrastructure Grant* provides for the construction of new infrastructure and the rehabilitation of existing water and sanitation infrastructure through the grant transfer for water services schemes to water services institutions.
- *Water Services Interventions* determines and implements priority interventions to improve poor service delivery in water services authorities. This subprogramme incorporates the construction management unit, which implements water services projects.

Expenditure trends and estimates

Table 41.10 Water Services Management expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Water Services Management Support	32.7	39.2	73.8	8.2	-36.9%	0.3%	8.5	9.1	9.6	5.4%	0.1%
Water Services and Local Management	359.1	280.1	313.9	462.3	8.8%	2.5%	445.5	465.5	483.2	1.5%	3.1%
Regional Bulk Infrastructure Grant	7 005.6	9 827.2	9 595.9	8 894.8	8.3%	61.6%	8 173.2	8 308.5	8 231.0	-2.6%	54.8%
Water Services Regulation	42.3	32.7	34.1	164.3	57.2%	0.5%	198.5	207.9	215.4	9.4%	1.4%
Water and Sanitation Services Policy, Strategy and Evaluation	13.5	11.4	8.2	10.4	-8.2%	0.1%	8.2	8.7	9.4	-3.4%	0.1%
Water Services Infrastructure Grant	4 481.0	4 899.9	5 236.7	5 467.1	6.9%	35.0%	5 849.7	6 083.4	6 275.4	4.7%	40.4%
Water Services Interventions	20.8	18.9	25.5	25.5	7.2%	0.2%	30.9	42.0	42.3	18.3%	0.3%
Total	11 954.9	15 109.4	15 288.1	15 032.7	7.9%	100.0%	14 714.5	15 125.0	15 266.1	0.5%	100.0%
Change to 2025 Budget estimate				–			624.2	732.6	226.8		
Economic classification											
Current payments	925.5	827.5	852.7	862.3	-2.3%	6.0%	900.7	954.0	990.5	4.7%	6.3%
Compensation of employees	369.7	345.4	378.6	444.8	6.4%	2.7%	475.0	496.4	511.9	4.8%	3.3%
Goods and services	555.8	482.1	474.2	417.5	-9.1%	3.4%	425.8	457.6	478.6	4.7%	3.0%
of which:						–					–
Consultants: Business and advisory services	156.5	224.8	241.8	59.7	-27.5%	1.2%	80.6	90.6	94.1	16.4%	0.6%
Infrastructure and planning services	45.6	110.4	135.2	232.3	72.1%	0.9%	209.9	222.2	233.0	0.1%	1.5%
Laboratory services	1.1	1.2	1.8	3.7	52.0%	0.0%	6.1	6.4	7.0	23.0%	0.0%
Consumable supplies	2.6	3.9	4.5	7.3	40.6%	0.0%	6.2	8.1	8.5	5.3%	0.1%
Travel and subsistence	69.7	61.5	64.3	72.0	1.1%	0.5%	80.1	84.5	87.7	6.8%	0.6%
Venues and facilities	7.1	3.4	2.2	6.5	-2.5%	0.0%	5.0	5.2	5.5	-5.8%	0.0%
Transfers and subsidies	7 904.9	9 922.5	10 185.6	9 810.5	7.5%	65.9%	9 248.6	9 424.0	9 381.1	-1.5%	62.2%
Provinces and municipalities	6 356.7	6 878.5	7 665.1	7 975.5	7.9%	50.3%	8 290.8	8 428.9	8 355.1	1.6%	55.6%
Foreign governments and international organisations	–	–	10.0	10.0	–	0.0%	10.0	10.0	10.4	1.5%	0.1%
Public corporations and private enterprises	1 543.7	3 039.5	2 507.4	1 822.2	5.7%	15.5%	943.8	981.5	1 012.0	-17.8%	6.5%
Non-profit institutions	1.0	1.9	0.9	1.4	13.4%	0.0%	2.5	2.5	2.5	20.4%	0.0%
Households	3.5	2.6	2.3	1.4	-27.2%	0.0%	1.5	1.0	1.1	-8.0%	0.0%
Payments for capital assets	3 124.3	4 359.3	4 226.9	4 359.9	11.7%	28.0%	4 565.1	4 747.0	4 894.6	3.9%	31.5%
Buildings and other fixed structures	3 114.1	4 349.9	4 218.3	4 345.4	11.7%	27.9%	4 549.2	4 730.7	4 877.7	3.9%	31.4%
Machinery and equipment	10.2	9.4	8.5	14.5	12.4%	0.1%	16.0	16.3	16.9	5.2%	0.1%
Payments for financial assets	0.3	0.0	22.8	–	-100.0%	0.0%	–	–	–	–	–
Total	11 954.9	15 109.4	15 288.1	15 032.7	7.9%	100.0%	14 714.5	15 125.0	15 266.1	0.5%	100.0%
Proportion of total programme expenditure to vote expenditure	67.6%	70.8%	64.2%	64.3%	–	–	67.0%	71.0%	54.8%	–	–

Table 41.10 Water Services Management expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	3.5	2.6	2.3	1.4	-27.2%	—	1.5	1.0	1.1	-8.0%	0.0%
Employee social benefits	3.5	2.6	2.3	1.4	-27.2%	—	1.5	1.0	1.1	-8.0%	0.0%
Other transfers to households											
Current	—	0.0	—	—	—	—	—	—	—	—	—
Employee social benefits	—	0.0	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises											
Other transfers to public corporations											
Current	130.0	7.0	56.2	—	-100.0%	0.3%	—	—	—	—	—
Magalies Water	21.2	2.0	27.8	—	-100.0%	0.1%	—	—	—	—	—
Bloemwater	108.8	—	—	—	-100.0%	0.2%	—	—	—	—	—
Vaal Central Water	—	5.0	28.4	—	—	0.1%	—	—	—	—	—
Capital	1 413.7	3 032.5	2 451.2	1 822.2	8.8%	15.2%	943.8	981.5	1 012.0	-17.8%	6.5%
Magalies Water	109.3	1 780.0	1 430.2	1 165.0	120.1%	7.8%	—	—	—	-100.0%	—
uMngeni-uThukela Water	738.7	269.0	315.0	151.5	-41.0%	2.6%	157.6	163.9	169.0	3.7%	1.1%
Sedibeng Water	143.7	—	—	—	-100.0%	0.3%	—	—	—	—	—
Lepelle Northern Water	422.0	633.0	317.0	—	-100.0%	2.4%	—	—	—	—	—
Vaal Central Water	—	350.5	350.9	505.7	—	2.1%	786.2	817.6	843.0	18.6%	5.4%
Overberg Water	—	—	38.2	—	—	0.1%	—	—	—	—	—
Non-profit institutions											
Current	1.0	1.9	0.9	1.4	13.4%	—	2.5	2.5	2.5	20.4%	0.0%
South African Youth Water Prize	0.5	0.0	0.2	0.0	-64.5%	—	0.0	0.0	0.0	4.6%	0.0%
Various institutions: 2020 vision for water education programme	0.5	1.9	0.7	1.4	39.9%	—	2.4	2.5	2.5	20.6%	0.0%
Foreign governments and international organisations											
Current	—	—	10.0	10.0	—	—	10.0	10.0	10.4	1.5%	0.1%
World Bank	—	—	10.0	10.0	—	—	10.0	10.0	10.4	1.5%	0.1%
Provinces and municipalities											
Municipal bank accounts											
Capital	6 356.7	6 878.5	7 665.1	7 975.5	7.9%	50.3%	8 290.8	8 428.9	8 355.1	1.6%	55.6%
Regional bulk infrastructure grant	2 655.7	3 258.8	3 627.4	3 756.9	12.3%	23.2%	3 901.7	3 864.7	3 649.0	-1.0%	25.3%
Water services infrastructure grant	3 701.0	3 619.7	4 037.7	4 218.6	4.5%	27.1%	4 389.1	4 564.2	4 706.1	3.7%	30.3%

Personnel information

Table 41.11 Water Services Management personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)						
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate													
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29				
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost								
Water Services Management			847	93		460	378.6	0.8	441	419.4	1.0	467	475.0	1.0	461	496.4	1.1	452	511.9	1.1	0.8%	100.0%
Salary level	847	93	460	378.6	0.8	441	419.4	1.0	467	475.0	1.0	461	496.4	1.1	452	511.9	1.1	452	511.9	1.1	0.8%	100.0%
1 – 6	139	41	89	61.7	0.7	89	97.2	1.1	115	136.2	1.2	113	141.6	1.3	110	145.7	1.3	110	145.7	1.3	7.3%	24.5%
7 – 10	450	36	217	161.4	0.7	197	156.3	0.8	197	164.3	0.8	193	171.0	0.9	189	174.4	0.9	189	174.4	0.9	-1.4%	42.0%
11 – 12	208	16	111	102.0	0.9	113	110.7	1.0	113	116.4	1.0	113	122.7	1.1	111	127.2	1.1	111	127.2	1.1	-0.6%	24.4%
13 – 16	50	—	43	53.5	1.2	42	55.2	1.3	42	58.0	1.4	42	61.2	1.5	42	64.6	1.5	42	64.6	1.5	—	9.1%

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

2. Rand million.

Entities

Breede-Olifants Catchment Management Agency

Selected performance indicators

Table 41.12 Breede-Olifants Catchment Management Agency performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of water registrations finalised per year	Water projects	An enabling environment for investment and improved competitiveness through structural reforms	97.1 % (465/479)	97% (485/500)	95.3% (308/323)	85%	85%	85%	85%
Percentage development of the catchment management strategy per year	Water resources management	Enabling environment for investment and and improved competitiveness through structural reforms	— ¹	— ¹	30%	70%	100%	— ²	— ²
Percentage of pollution incidents responded to within 48 hours of reporting	Water projects	Improved service delivery in the local government sphere	— ¹	— ¹	95% (76/80)	100%	100%	100%	100%
Number of rivers in which the river eco-status monitoring programme is implemented per year	Water projects		— ¹	— ¹	21	21	16	21	21
Number of river systems monitored for the implementation of resource directed measures per year	Water projects		— ¹	— ¹	5	5	5	5	5

1. No historical data available.

2. Development of strategy completed.

Entity overview

The former Breede-Gouritz Catchment Management Agency was established in 2005 in terms of the National Water Act (1998). In November 2022, the agency's boundary and area of operation was extended to form the Breede-Olifants Catchment Management Agency. Its mandate is to protect the use of water resources in its area of operation through allocation, conservation, monitoring, planning, development and operations.

The agency plans to engage with users in its water management area over the medium term to raise awareness about all elements of water use, including conservation and management; finalise 85 per cent of user registrations each year; monitor and authorise water usage; finalise a catchment management strategy by the end of 2026/27 to guide the management of water resources; respond to all incidents of pollution within its area within 48 hours of reporting; and monitor the implementation of the river eco-status programme in 58 rivers and resource-directed measures in 15 rivers. These activities will be funded through the water projects programme, in which spending is set to increase at an average annual rate of 0.3 per cent, from R140.4 million in 2025/26 to R141.7 million in 2028/29.

Total expenditure is expected to increase at an average annual rate of 5.4 per cent, from R207.7 million in 2025/26 to R243.3 million in 2028/29. Spending on compensation of employees is set to account for 61.8 per cent (R427.2 million) of total expenditure, increasing at an average annual rate of 6.1 per cent, to accommodate cost-of-living adjustments and the filling of critical positions.

The agency is set to derive 53.4 per cent (R369.3 million) of its revenue over the medium term through charges for the management of water resources, wastewater charges and interest income. Transfers from the department are expected to account for 46.6 per cent (R322.5 million) of total revenue, increasing at an average annual rate of 7.3 per cent, from R91.8 million in 2025/26 to R113.4 million in 2028/29, as a result of the agency's expanded service area. Revenue is set to increase in line with expenditure.

Programmes/Objectives/Activities

Table 41.13 Breede-Olifants Catchment Management Agency expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	45.9	46.2	181.7	49.4	2.5%	48.1%	70.9	74.9	79.1	17.0%	32.5%
Water projects	35.0	38.9	86.5	140.4	58.9%	44.8%	127.1	134.2	141.7	0.3%	58.3%
Public participation	9.3	9.5	10.6	17.9	24.5%	7.0%	20.1	21.2	22.4	7.9%	9.2%
Total	90.2	94.6	278.9	207.7	32.1%	100.0%	218.1	230.4	243.3	5.4%	100.0%

Statements of financial performance, cash flow and financial position

Table 41.14 Breede-Olifants Catchment Management Agency statements of financial performance, cash flow and financial position

Statement of financial performance

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	64.5	73.4	227.6	115.9	21.6%	66.9%	116.5	123.0	129.9	3.9%	53.4%
Sale of goods and services other than capital assets	48.8	53.8	205.8	102.6	28.1%	57.1%	113.4	119.8	126.5	7.2%	52.0%
Other sales	48.8	53.8	205.8	102.6	28.1%	57.1%	113.4	119.8	126.5	7.2%	52.0%
Other non-tax revenue	15.8	19.6	21.8	13.3	-5.5%	9.8%	3.0	3.2	3.4	-36.8%	1.4%
Transfers received	40.2	42.2	63.7	91.8	31.7%	33.1%	101.7	107.4	113.4	7.3%	46.6%
Total revenue	104.7	115.6	291.3	207.7	25.7%	100.0%	218.1	230.4	243.3	5.4%	100.0%
Expenses											
Current expenses	90.2	94.6	278.9	207.7	32.1%	100.0%	218.1	230.4	243.3	5.4%	100.0%
Compensation of employees	55.1	59.3	99.4	125.7	31.6%	50.6%	134.7	142.3	150.2	6.1%	61.8%
Goods and services	35.0	33.8	179.5	81.9	32.8%	49.2%	83.4	88.1	93.0	4.3%	38.2%
Depreciation	—	1.5	—	—	—	0.2%	—	—	—	—	—
Total expenses	90.2	94.6	278.9	207.7	32.1%	100.0%	218.1	230.4	243.3	5.4%	100.0%
Surplus/(Deficit)	14.5	21.0	12.4	—	-100.0%		—	—	—	—	—

Cash flow statement

Cash flow from operating activities	15.4	23.8	152.1	2.6	-44.7%	100.0%	3.5	7.7	8.1	45.8%	100.0%
Receipts											
Non-tax receipts	49.5	64.8	227.6	105.1	28.5%	65.3%	116.2	122.7	129.5	7.2%	55.3%
Sales of goods and services other than capital assets	43.6	54.1	205.8	102.6	33.0%	59.3%	113.4	119.8	126.5	7.2%	54.0%
Other sales	43.6	54.1	205.8	102.6	33.0%	59.3%	113.4	119.8	126.5	7.2%	54.0%
Other tax receipts	6.0	10.7	21.8	2.6	-24.6%	6.0%	2.7	2.9	3.0	5.6%	1.3%
Transfers received	40.2	42.2	63.7	91.8	31.7%	34.7%	96.1	98.3	103.8	4.2%	44.7%
Total receipts	89.7	107.0	291.3	196.9	30.0%	100.0%	212.2	221.0	233.3	5.8%	100.0%
Payment											
Current payments	74.3	83.2	139.2	194.3	37.8%	100.0%	208.7	213.3	225.2	5.0%	100.0%
Compensation of employees	55.2	60.6	99.4	127.0	32.0%	69.7%	134.0	149.4	157.8	7.5%	68.2%
Goods and services	19.1	22.6	39.8	67.3	52.2%	30.3%	74.7	63.9	67.5	0.1%	31.8%
Total payments	74.3	83.2	139.2	194.3	37.8%	100.0%	208.7	213.3	225.2	5.0%	100.0%
Net cash flow from investing activities	(2.1)	(3.4)	(9.3)	(2.6)	8.4%	100.0%	(2.1)	(2.3)	(2.3)	-4.9%	100.0%
Acquisition of property, plant, equipment and intangible assets	(1.1)	(3.1)	(8.1)	(2.0)	21.8%	81.7%	(1.6)	(1.7)	(1.7)	-4.9%	75.0%
Acquisition of software and other intangible assets	(1.0)	(0.3)	(1.3)	(0.7)	-12.3%	18.3%	(0.5)	(0.6)	(0.6)	-4.9%	25.0%
Net increase/(decrease) in cash and cash equivalents	13.4	20.3	142.8	(0.0)	-102.7%	100.0%	1.4	5.4	5.9	-2 922.9%	100.0%

Statement of financial position

Carrying value of assets of which:	4.1	1.8	6.5	6.5	16.6%	2.2%	6.5	6.5	6.5	—	2.6%
Acquisition of assets	(1.1)	(3.1)	(8.1)	(2.0)	21.8%	100.0%	(1.6)	(1.7)	(1.7)	-4.9%	100.0%
Receivables and prepayments	56.3	57.0	44.5	44.5	-7.5%	23.3%	44.5	44.5	44.5	—	17.4%
Cash and cash equivalents	126.0	112.6	204.3	204.3	17.5%	74.5%	204.3	204.3	204.3	—	80.0%
Total assets	186.4	171.4	255.4	255.4	11.1%	100.0%	255.4	255.4	255.4	—	100.0%
Accumulated surplus/(deficit)	172.8	157.9	203.7	203.7	5.6%	85.0%	203.7	203.7	203.7	—	79.8%
Trade and other payables	3.7	4.0	48.5	48.5	136.1%	12.0%	48.5	48.5	48.5	—	19.0%
Provisions	3.3	3.7	3.2	3.2	-1.0%	1.6%	3.2	3.2	3.2	—	1.3%
Derivatives financial instruments	6.6	5.8	—	—	-100.0%	1.4%	—	—	—	—	—
Total equity and liabilities	186.4	171.4	255.4	255.4	11.1%	100.0%	255.4	255.4	255.4	—	100.0%

Personnel information

Table 41.15 Breede-Olifants Catchment Management Agency personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of posts on approved establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
Breede-Olifants Catchment Management Agency			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	159	159	142	99.4	0.7	159	125.7	0.8	165	134.7	0.8	165	142.3	0.9	165	150.2	0.9	1.2%	100.0%
1 – 6	6	6	6	2.1	0.3	6	3.0	0.5	7	3.1	0.4	7	3.2	0.5	7	3.3	0.5	5.3%	4.2%
7 – 10	108	108	102	58.1	0.6	108	68.4	0.6	108	72.2	0.7	108	76.7	0.7	108	81.0	0.7	–	65.5%
11 – 12	26	26	15	14.8	1.0	26	27.0	1.0	26	30.5	1.2	26	31.3	1.2	26	33.1	1.3	–	15.8%
13 – 16	19	19	19	24.5	1.3	19	27.4	1.4	24	28.9	1.2	24	31.1	1.3	24	32.8	1.4	8.1%	14.5%

1. Rand million.

Consolidated water boards

Selected performance indicators

Table 41.16 Consolidated water boards performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Volume ¹ of bulk water sales by Amatola Water per year	Bulk activities	Improved service delivery in the local government sphere	29 905	28 147	30 918	29 591	29 887	30 186	30 488
Volume ¹ of bulk water sales by Bloem Water per year	Bulk activities		85 719	— ²	— ²	— ²	— ²	— ²	— ²
Volume ¹ of bulk water sales by Lepelle Northern Water per year	Bulk activities		98 028	109 724	105 291	120 358	120 358	120 358	121 918
Volume ¹ of bulk water sales by Magalies Water per year	Bulk activities		106 719	108 852	121 371	166 175	139 109	149 484	151 534
Volume ¹ of bulk water sales by Mhlathuze Water per year	Bulk activities		57 332	— ³	— ³	— ³	— ³	— ³	— ³
Volume ¹ of bulk water sales by Overberg Water per year	Bulk activities		3 756	3 405	3 299	4 543	4 815	5 103	3 358
Volume ¹ of bulk water sales by Rand Water per year	Bulk activities		1 721 658	1 744 088	1 737 841	1 755 666	1 782 606	1 809 977	1 837 786
Volume ¹ of bulk water sales by uMngeni Water per year	Bulk activities		580 265	— ³	— ³	— ³	— ³	— ³	— ³
Volume ¹ of bulk water sales by uMngeni-uThukela Water per year	Bulk activities		— ³	648 864	639 380	548 814	545 773	547 955	546 357
Volume ¹ of bulk water sales by Vaal Central Water per year	Bulk activities		— ²	183 533	181 111	191 981	193 851	195 739	197 647

1. Measured in megalitres.

2. On 3 July 2023, Bloem Water was renamed Vaal Central Water in terms of section 28 (1) (b) of the Water Services Act (1997).

3. Mhlathuze Water was dissolved on 30 June 2023 in terms of section 28 of the Water Services Act (1997) and merged with uMngeni Water to form uMngeni-uThukela Water.

Entity overview

In terms of the Water Services Act (1997), the water boards are mandated to provide bulk industrial water services to industries and bulk potable water services to municipalities within their areas of operation. The water boards vary in size, activity, customer mix, revenue base and capacity. The two largest boards are Rand Water and uMngeni-uThukela Water, whose combined bulk sales are set to account for an estimated 83.3 per cent (R120.7 billion) of total sales over the medium term.

Consolidated expenditure is expected to increase at an average annual rate of 8.4 per cent, from R37.4 billion in 2025/26 to R47.7 billion in 2028/29, with goods and services (mainly materials and supplies) constituting an estimated 75.3 per cent (R98.6 billion) of this spending over the medium term. The water boards' main cost drivers are the rising costs of raw water due to increased water demand, higher energy tariffs imposed by Eskom and higher chemical costs attributable to increased turbidity levels in raw water. Revenue, derived mainly from

the sale of water, is set to increase at an average annual rate of 8.8 per cent, from R44.2 billion in 2025/26 to R56.8 billion in 2028/29.

Programmes/Objectives/Activities

Table 41.17 Consolidated water boards expenditure trends and estimates by programme/objective/activity

	Audited outcome				Revised estimate	Average growth rate (%)	Average Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average Expenditure/Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	7 190.1	7 816.7	8 922.5	9 582.3	10.0%	24.2%		9 588.9	10 417.7	11 341.7	5.8%	23.9%
Bulk activities	22 801.0	26 169.3	28 259.1	27 826.3	6.9%	75.8%		30 418.4	32 773.9	36 366.7	9.3%	76.1%
Total	29 991.1	33 986.0	37 181.6	37 408.5	7.6%	100.0%		40 007.3	43 191.5	47 708.3	8.4%	100.0%

Statements of financial performance, cash flow and financial position

Table 41.18 Consolidated water boards statements of financial performance, cash flow and financial position

Statement of financial performance

	Audited outcome				Revised estimate	Average growth rate (%)	Average Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average Expenditure/Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue												
Non-tax revenue	34 573.0	39 832.8	42 411.0	43 299.0	7.8%	95.0%		47 168.3	51 306.3	56 795.6	9.5%	99.0%
Sale of goods and services other than capital assets	30 419.8	34 246.9	36 520.0	41 075.9	10.5%	84.4%		45 266.1	49 412.1	55 221.5	10.4%	95.6%
of which:												
Administrative fees	24.3	18.2	20.1	16.6	-11.9%	-		18.1	19.7	21.5	9.0%	0.0%
Management fees	24.3	18.2	20.1	16.6	-11.9%	-		18.1	19.7	21.5	9.0%	0.0%
Sales by market establishments	30 394.2	34 227.4	36 498.6	41 057.9	10.5%	84.3%		45 246.6	49 391.0	55 198.4	10.4%	95.6%
Water sales	28 777.2	32 584.2	34 700.8	39 273.5	10.9%	80.3%		43 790.7	47 772.9	53 347.2	10.7%	92.4%
Wastewater	379.4	748.9	1 024.1	1 213.0	47.3%	2.0%		1 308.8	1 440.7	1 617.8	10.1%	2.8%
Other activities	1 237.6	894.3	773.8	571.4	-22.7%	2.1%		147.1	177.4	233.5	-25.8%	0.4%
Other sales	1.3	1.2	1.4	1.3	1.0%	-		1.4	1.4	1.5	4.2%	0.0%
Other non-tax revenue	4 153.2	5 585.9	5 891.0	2 223.1	-18.8%	10.6%		1 902.2	1 894.1	1 574.1	-10.9%	3.4%
Transfers received	1 215.3	1 599.4	4 799.6	855.0	-11.1%	5.0%		1 500.0	-	-	-100.0%	1.0%
Total revenue	35 788.3	41 432.1	47 210.6	44 154.0	7.3%	100.0%		48 668.3	51 306.3	56 795.6	8.8%	100.0%
Expenses												
Current expenses	29 991.1	33 986.0	37 181.6	37 408.5	7.6%	100.0%		40 007.3	43 191.5	47 708.3	8.4%	100.0%
Compensation of employees	5 707.1	6 509.7	7 044.2	7 092.8	7.5%	19.0%		7 378.5	7 820.6	8 296.6	5.4%	17.9%
Goods and services	22 270.4	24 944.0	27 628.8	27 921.5	7.8%	74.2%		30 022.4	32 427.6	36 114.2	9.0%	75.3%
Depreciation	1 881.2	1 949.2	2 065.2	2 287.6	6.7%	5.9%		2 459.1	2 764.8	3 103.1	10.7%	6.4%
Interest, dividends and rent on land	132.4	583.1	443.4	106.6	-7.0%	0.9%		147.3	178.5	194.4	22.2%	0.4%
Total expenses	29 991.1	33 986.0	37 181.6	37 408.5	7.6%	100.0%		40 007.3	43 191.5	47 708.3	8.4%	100.0%
Surplus/(Deficit)	5 797.2	7 446.2	10 029.0	6 745.5	5.2%			8 661.1	8 114.8	9 087.2	10.4%	

Table 41.18 Consolidated water boards statements of financial performance, cash flow and financial position (continued)

Cash flow statement						Average:	Average:				Average:	Average:
	Audited outcome			Revised estimate	growth rate (%)	Expenditure/ Total (%)	Medium-term expenditure estimate			growth rate (%)	Expenditure/ Total (%)	
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	
Cash flow from operating activities	4 997.5	10 902.2	11 163.1	9 977.8	25.9%	100.0%	11 756.5	11 044.8	13 133.5	9.6%	100.0%	
Receipts												
Non-tax receipts	32 367.7	37 239.8	40 941.0	43 215.1	10.1%	95.0%	47 091.2	50 655.5	56 387.1	9.3%	100.0%	
Sales of goods and services other than capital assets of which:	30 646.6	33 720.6	37 190.8	41 561.7	10.7%	88.4%	45 752.3	49 414.1	55 443.5	10.1%	97.7%	
Administrative fees	17.5	26.2	—	—	-100.0%	—	—	—	—	—	—	
Management fees	17.5	26.2	—	—	-100.0%	—	—	—	—	—	—	
Sales by market establishment	30 478.7	33 609.6	37 077.4	41 424.5	10.8%	88.1%	45 602.9	49 259.4	55 283.2	10.1%	97.4%	
Water sales	29 347.1	32 059.5	35 352.3	39 745.7	10.6%	84.3%	44 238.4	47 741.0	53 540.6	10.4%	94.4%	
Wastewater	587.6	726.1	951.4	1 213.0	27.3%	2.1%	1 217.4	1 341.0	1 509.1	7.6%	2.6%	
Other activities	544.1	824.0	773.8	571.4	1.6%	1.7%	147.1	177.4	233.5	-25.8%	0.4%	
Other sales	150.4	84.8	113.4	137.2	-3.0%	0.3%	149.4	154.7	160.3	5.3%	0.3%	
Other tax receipts	1 721.1	3 519.1	3 750.3	1 653.4	-1.3%	6.6%	1 338.9	1 241.4	943.5	-17.1%	2.3%	
Transfers received	208.7	3 341.6	2 149.3	1 231.7	80.7%	4.3%	1.7	2.1	—	-100.0%	—	
Financial transactions in assets and liabilities	197.6	23.2	943.3	13.7	-58.9%	0.7%	14.1	14.4	14.7	2.4%	—	
Total receipts	32 773.9	40 604.5	44 033.6	44 460.5	10.7%	100.0%	47 107.0	50 671.9	56 401.8	8.3%	100.0%	
Payment												
Current payments	27 776.4	29 702.3	32 870.5	34 482.7	7.5%	100.0%	35 350.5	39 627.1	43 268.3	7.9%	100.0%	
Compensation of employees	6 040.6	6 363.8	6 555.4	7 094.7	5.5%	20.9%	7 380.1	7 822.3	8 298.4	5.4%	19.9%	
Goods and services	21 528.1	22 744.0	25 840.3	27 252.8	8.2%	78.0%	27 800.2	31 608.1	34 775.5	8.5%	79.7%	
Interest and rent on land	207.7	594.5	474.7	135.2	-13.3%	1.1%	170.2	196.8	194.4	12.9%	0.5%	
Total payments	27 776.4	29 702.3	32 870.5	34 482.7	7.5%	100.0%	35 350.5	39 627.1	43 268.3	7.9%	100.0%	
Net cash flow from investing activities	(6 692.1)	(5 235.6)	(3 943.8)	(7 477.7)	3.8%	100.0%	(15 116.2)	(16 637.2)	(17 311.3)	32.3%	100.0%	
Acquisition of property, plant, equipment and intangible assets	(4 233.8)	(5 685.7)	(7 153.9)	(9 952.6)	33.0%	115.7%	(15 282.3)	(16 787.8)	(17 582.4)	20.9%	101.2%	
Acquisition of software and other intangible assets	(23.6)	(233.6)	(130.6)	(9.1)	-27.3%	1.7%	(5.3)	(2.7)	(3.0)	-30.8%	—	
Proceeds from the sale of property, plant, equipment and intangible assets	78.2	13.8	1.7	—	-100.0%	-0.4%	—	—	—	—	—	
Other flows from investing activities	(2 512.9)	669.9	3 338.9	2 484.0	-199.6%	-17.0%	171.5	153.3	274.2	-52.0%	-1.2%	
Net cash flow from financing activities	1 362.9	(1 165.3)	571.4	(1 171.9)	-195.1%	100.0%	3 696.9	1 257.0	(1 829.1)	16.0%	100.0%	
Deferred income	1 288.5	233.9	736.2	0.0	-99.1%	-560.5%	407.5	407.5	407.5	7 314.1%	39.1%	
Borrowing activities	(20.0)	(1 266.3)	(45.1)	(805.9)	243.1%	530.4%	3 987.6	1 822.1	(1 125.5)	11.8%	149.9%	
Repayment of finance leases	(3.1)	(9.1)	(0.4)	(2.0)	-13.0%	3.6%	(2.4)	(2.1)	(1.9)	-2.7%	-0.2%	
Other flows from financing activities	97.4	(123.8)	(119.3)	(363.9)	-255.2%	126.5%	(695.9)	(970.6)	(1 109.3)	45.0%	-88.8%	
Net increase/(decrease) in cash and cash equivalents	(331.8)	4 501.3	7 790.6	1 328.3	-258.8%	100.0%	337.2	(4 335.4)	(6 007.0)	-265.4%	100.0%	
Statement of financial position												
Carrying value of assets of which:	53 014.5	57 220.2	62 196.6	70 317.4	9.9%	62.7%	83 211.7	96 989.2	110 921.7	16.4%	76.0%	
Acquisition of assets	(4 233.8)	(5 685.7)	(7 153.9)	(9 952.6)	33.0%	100.0%	(15 282.3)	(16 787.8)	(17 582.4)	20.9%	100.0%	
Investments	11 736.5	12 896.0	11 887.5	7 208.5	-15.0%	11.3%	7 916.9	7 313.1	6 847.0	-1.7%	5.8%	
Inventory	346.8	465.5	514.9	502.3	13.1%	0.5%	506.4	526.1	540.2	2.5%	0.4%	
Loans	8.2	9.1	18.3	1 450.7	460.9%	0.4%	1 529.8	1 440.7	1 342.4	-2.6%	1.1%	
Receivables and prepayments	14 984.8	10 469.4	11 309.7	10 788.1	-10.4%	12.3%	10 982.4	11 679.9	12 751.2	5.7%	9.2%	
Cash and cash equivalents	7 241.2	10 670.2	18 180.9	13 460.6	23.0%	12.8%	13 196.0	9 902.2	4 350.1	-31.4%	7.2%	
Non-current assets held for sale	3.0	2.8	22.9	2.8	-2.2%	—	2.8	2.8	2.8	—	—	
Taxation	62.4	39.8	236.9	43.5	-11.3%	0.1%	45.7	48.0	50.4	5.0%	—	
Statutory receivables	37.5	—	—	—	-100.0%	—	100.0	300.0	500.0	—	0.2%	
Total assets	87 434.9	91 773.0	104 367.6	103 773.9	5.9%	100.0%	117 491.6	128 201.9	137 305.8	9.8%	100.0%	
Accumulated surplus/(deficit)	66 834.7	69 389.0	80 043.7	80 806.1	6.5%	76.7%	89 766.4	98 012.5	106 598.3	9.7%	76.9%	
Capital and reserves	421.1	274.6	274.6	274.6	-13.3%	0.3%	274.6	274.6	274.6	—	0.2%	
Capital reserve fund	375.5	1 522.4	2 686.7	2 079.1	76.9%	1.7%	1 255.4	260.5	295.4	-47.8%	0.5%	
Borrowings	4 342.8	4 209.4	3 235.3	3 441.5	-7.5%	3.9%	7 352.9	9 405.4	8 497.1	35.2%	6.6%	
Finance lease	2.2	9.2	11.2	9.4	62.0%	—	6.7	5.3	3.9	-25.6%	—	
Deferred income	624.5	950.6	737.9	616.1	-0.5%	0.8%	607.4	599.4	591.8	-1.3%	0.5%	
Trade and other payables	13 003.1	12 664.1	14 713.2	13 142.3	0.4%	13.8%	14 688.3	15 958.3	17 213.7	9.4%	12.5%	
Taxation	249.6	468.9	89.1	580.7	32.5%	0.4%	638.8	694.8	738.2	8.3%	0.5%	
Provisions	935.1	1 188.9	1 358.9	1 632.0	20.4%	1.3%	1 690.1	1 760.4	1 842.4	4.1%	1.4%	
Derivatives financial instruments	646.4	1 072.5	1 193.7	1 192.2	22.6%	1.1%	1 211.1	1 230.7	1 250.4	1.6%	1.0%	
Total equity and liabilities	87 434.9	91 749.4	104 344.2	103 773.9	5.9%	100.0%	117 491.6	128 201.9	137 305.8	9.8%	100.0%	

Personnel information

Table 41.19 Consolidated water boards personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29					2025/26 - 2028/29
Consolidated Water Boards			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	7 912	7 912	7 867	7 044.2	0.9	8 083	7 092.8	0.9	7 759	7 378.5	1.0	7 758	7 820.6	1.0	7 758	296.6	1.1	-1.4%	100.0%
1 – 6	772	772	805	256.0	0.3	799	235.7	0.3	736	234.5	0.3	736	246.6	0.3	736	260.3	0.4	-2.7%	9.5%
7 – 10	5 343	5 343	5 269	3 646.4	0.7	5 468	3 673.3	0.7	5 254	3 812.8	0.7	5 254	4 041.8	0.8	5 254	284.4	0.8	-1.3%	67.7%
11 – 12	799	799	796	1 070.8	1.3	811	1 120.6	1.4	773	1 133.4	1.5	773	1 200.8	1.6	773	273.5	1.6	-1.6%	10.0%
13 – 16	907	907	906	1 734.0	1.9	913	1 710.5	1.9	903	1 813.9	2.0	902	1 923.0	2.1	902	043.6	2.3	-0.4%	11.6%
17 – 22	91	91	91	337.1	3.7	92	352.7	3.8	93	383.9	4.1	93	408.5	4.4	93	434.8	4.7	0.4%	1.2%

1. Rand million.

Inkomati-Usuthu Catchment Management Agency

Selected performance indicators

Table 41.20 Inkomati-Usuthu Catchment Management Agency performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of strategic ecological water requirement points monitored for resource quality per year	Protection and use of water resources		23	23	23	25	25	25	25
Percentage of high-risk water use licence applications processed and recommended within 74 working days per year	Protection and use of water resources	Improved service delivery in the local government sphere	102.9% (106/103)	100% (136)	99.3% (136/137)	≥90%	≥90%	≥90%	≥90%
Percentage of planned inspections conducted for related uses in various sectors per year	Protection and use of water resources		100% (48)	100% (48)	100% (96)	≥95%	≥95%	≥95%	≥95%
Number of river systems monitored for the implementation of resource-directed measures per year	Protection and use of water resources	Improved governance and performance of public entities	— ¹	— ¹	— ¹	4	4	4	4

1. No historical data available.

Entity overview

The former Inkomati Catchment Management Agency was established in 2004 in terms of the National Water Act (1998) and its area of operation was extended in May 2014 to form the Inkomati-Usuthu Catchment Management Agency. The agency is mandated to protect the use of water resources in its area of operation through resource allocation, conservation, monitoring, planning, development and operations.

Over the medium term, the agency will continue to focus on implementing effective river operations within the Inkomati-Usuthu water management area to manage floods, droughts, and surface and groundwater resources. This will be achieved by monitoring a targeted 25 strategic ecological water requirement points for resource quality, processing and recommending at least 90 per cent of high-risk water use licence applications within 74 working days, conducting at least 95 per cent of planned inspections for the related uses of various sectors per year, and monitoring 4 river systems per year for the implementation of resource-directed measures. These activities will be carried out in the protection and use of water resources programme, which accounts for an estimated 44.5 per cent (R367 million) of total spending over the next 3 years.

As part of efficiency improvements and measures taken for a just energy transition, the agency will, in 2026/27, install meters and improve the monitoring of approximately 135 abstraction points along the Crocodile River in Mpumalanga at a cost of R25 million. This will provide certainty in use and information on the implications of new water resource application agreements.

Total expenditure is expected to increase at an average annual rate of 11.8 per cent, from R223.9 million in 2025/26 to R313 million in 2028/29. This relative high rate of increase is attributed to the anticipated 21 per cent average annual increase in spending on compensation of employees to safeguard the institutional expertise required for the agency to carry out its primary mandate. As such, compensation of employees constitutes an estimated 70.7 per cent (R582.7 million) of expenditure over the medium term.

The agency is set to derive 66.7 per cent (R550.1 million) of its revenue through transfers from the department and the remaining 33.3 per cent from water resource charges, wastewater discharge charges and interest. Total revenue is set to increase in line with expenditure.

Programmes/Objectives/Activities

Table 41.21 Inkomati-Usuthu Catchment Management Agency expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	14.1	17.5	16.0	20.2	12.8%	9.0%	19.3	23.9	26.1	8.8%	8.4%
Human resource and business support	47.3	56.5	58.4	70.0	14.0%	31.0%	85.8	96.1	105.7	14.7%	34.9%
Financial sustainability	16.8	26.2	46.2	30.5	22.0%	16.0%	29.8	33.0	38.1	7.7%	12.2%
Protection and use of water resources	66.0	92.4	68.3	103.2	16.1%	44.0%	102.8	121.0	143.2	11.5%	44.5%
Total	144.1	192.6	189.0	223.9	15.8%	100.0%	237.6	274.0	313.0	11.8%	100.0%

Statements of financial performance, cash flow and financial position

Table 41.22 Inkomati-Usuthu Catchment Management Agency statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	48.4	93.2	75.5	75.8	16.1%	38.3%	83.2	91.2	100.1	9.7%	33.3%
Sale of goods and services other than capital assets	43.0	83.6	70.4	71.9	18.7%	35.2%	79.0	86.9	95.6	9.9%	31.7%
of which:											
Administrative fees	43.0	83.6	70.4	71.9	18.7%	35.2%	79.0	86.9	95.6	9.9%	31.7%
Water Trading Entity	38.9	71.5	61.2	62.1	16.9%	30.6%	68.2	75.0	82.5	9.9%	27.4%
Interest received from trade debtors	4.1	12.2	9.1	—	-100.0%	3.3%	—	—	—	—	—
Waste discharge charge	—	—	—	9.8	—	1.3%	10.8	11.9	13.1	10.0%	4.3%
Other non-tax revenue	5.3	9.6	5.1	3.9	-10.1%	3.1%	4.3	4.4	4.5	5.1%	1.6%
Transfers received	133.7	93.9	96.1	148.1	3.5%	61.7%	154.4	182.8	212.9	12.9%	66.7%
Total revenue	182.1	187.1	171.6	223.9	7.1%	100.0%	237.6	274.0	313.0	11.8%	100.0%
Expenses											
Current expenses	144.1	192.6	189.0	223.9	15.8%	100.0%	236.8	273.2	312.1	11.7%	99.7%
Compensation of employees	107.7	114.9	110.9	128.6	6.1%	61.7%	161.9	192.9	227.9	21.0%	70.7%
Goods and services	36.4	76.8	74.9	95.2	37.7%	37.8%	74.8	80.1	84.0	-4.1%	29.0%
Depreciation	—	1.0	2.6	—	—	0.5%	0.2	0.2	0.2	—	0.1%
Interest, dividends and rent on land	—	0.0	0.5	—	—	0.1%	—	—	—	—	—
Transfers and subsidies	—	—	—	—	—	—	0.8	0.8	0.9	—	0.3%
Total expenses	144.1	192.6	189.0	223.9	15.8%	100.0%	237.6	274.0	313.0	11.8%	100.0%
Surplus/(Deficit)	37.9	(5.5)	(17.3)	—	-100.0%		—	—	—	—	

Table 41.22 Inkomati-Usuthu Catchment Management Agency statements of financial performance, cash flow and financial position (continued)

Cash flow statement						Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Revised estimate	Average growth rate (%)		Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Cash flow from operating activities	14.2	(21.0)	(10.5)	15.6	3.3%	100.0%	22.8	21.9	24.1	15.5%	100.0%
Receipts											
Non-tax receipts	46.8	76.4	72.4	75.8	17.5%	37.5%	83.2	91.2	100.1	9.7%	33.3%
Sales of goods and services other than capital assets	41.6	69.5	67.6	71.9	20.0%	34.6%	79.0	86.9	95.6	9.9%	31.7%
of which:						—					—
Administrative fees	41.6	69.5	67.6	71.9	20.0%	34.6%	79.0	86.9	95.6	9.9%	31.7%
Water Trading Entity	37.5	57.3	58.4	62.1	18.3%	29.7%	68.2	75.0	82.5	9.9%	27.4%
Interest received from trade debtors	4.1	12.2	9.1	—	-100.0%	3.5%	—	—	—	—	—
Waste discharge charge	—	—	—	9.8	—	1.4%	10.8	11.9	13.1	10.0%	4.3%
Other tax receipts	5.1	6.9	4.8	3.9	-8.8%	2.9%	4.3	4.4	4.5	5.1%	1.6%
Transfers received	111.9	93.9	96.1	148.1	9.8%	62.1%	154.4	182.8	212.9	12.9%	66.7%
Financial transactions in assets and liabilities	0.1	2.5	0.3	—	-100.0%	0.4%	—	—	—	—	—
Total receipts	158.8	172.7	168.8	223.9	12.1%	100.0%	237.6	274.0	313.0	11.8%	100.0%
Payment											
Current payments	144.6	193.8	179.3	208.3	12.9%	100.0%	214.0	251.3	288.1	11.4%	99.7%
Compensation of employees	107.4	112.3	109.4	128.6	6.2%	63.1%	161.9	192.9	227.9	21.0%	77.1%
Goods and services	37.2	81.4	69.9	79.6	28.8%	36.9%	52.1	58.4	60.1	-8.9%	22.6%
Transfers and subsidies	—	—	—	—	—	—	0.8	0.8	0.9	—	0.3%
Total payments	144.6	193.8	179.3	208.3	12.9%	100.0%	214.8	252.2	289.0	11.5%	100.0%
Net cash flow from investing activities	(1.0)	(1.8)	(1.5)	(3.2)	49.9%	100.0%	(2.9)	(1.0)	(0.9)	-34.1%	100.0%
Acquisition of property, plant, equipment and intangible assets	(1.0)	(1.8)	(1.5)	(3.2)	49.9%	100.0%	(2.9)	(1.0)	(0.9)	-34.1%	100.0%
Net cash flow from financing activities	0.1	0.0	(0.2)	—	-100.0%	100.0%	—	—	—	—	—
Repayment of finance leases	0.1	0.0	(0.2)	—	-100.0%	100.0%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	13.3	(22.8)	(12.2)	12.4	-2.4%	100.0%	19.9	20.9	23.1	23.2%	100.0%
Statement of financial position											
Carrying value of assets	8.3	9.4	7.8	10.7	8.7%	13.6%	11.0	11.1	11.7	3.1%	13.3%
of which:											
Acquisition of assets	(1.0)	(1.8)	(1.5)	(3.2)	49.9%	100.0%	(2.9)	(1.0)	(0.9)	-34.1%	100.0%
Investments	0.2	0.0	0.0	0.3	9.8%	0.2%	0.4	0.4	0.4	5.0%	0.4%
Receivables and prepayments	2.6	20.8	23.3	14.2	77.3%	22.9%	15.0	15.5	16.4	4.8%	18.5%
Cash and cash equivalents	63.0	40.1	28.0	37.0	-16.3%	63.2%	56.2	56.2	59.6	17.3%	67.8%
Total assets	74.1	70.4	59.1	62.2	-5.7%	100.0%	82.6	83.1	88.1	12.3%	100.0%
Accumulated surplus/(deficit)	61.9	60.5	43.2	26.3	-24.9%	72.2%	—	—	—	-100.0%	—
Capital and reserves	—	—	—	0.1	—	0.1%	0.1	0.1	0.2	4.4%	0.2%
Capital reserve fund	—	—	—	—	—	—	5.0	5.4	5.7	—	6.4%
Finance lease	0.3	0.3	0.1	0.1	-42.6%	0.3%	0.1	0.1	0.1	9.8%	0.1%
Deferred income	—	—	—	0.7	—	0.3%	—	—	—	-100.0%	—
Trade and other payables	4.9	2.9	7.7	5.3	2.5%	7.8%	5.3	5.4	5.7	2.3%	6.4%
Taxation	—	0.1	—	—	—	0.1%	—	—	—	—	—
Provisions	—	—	—	29.7	—	11.2%	72.1	72.1	76.4	37.0%	86.9%
Derivatives financial instruments	7.0	6.5	8.0	—	-100.0%	8.1%	—	—	—	—	—
Total equity and liabilities	74.1	70.4	59.1	62.2	-5.7%	100.0%	82.6	83.1	88.1	12.3%	100.0%

Personnel information

Table 41.23 Inkomati-Usuthu Catchment Management Agency personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)						
			Actual			Revised estimate			Medium-term expenditure estimate																
									2024/25			2025/26			2026/27					2027/28			2028/29		
Number of funded posts	Number of approved posts on establishment	2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29							
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost									
Inkomati-Usuthu Catchment Management Agency																									
Salary level	109	137	113	110.9	1.0	109	128.6	1.2	109	161.9	1.5	109	192.9	1.8	109	227.9	2.1	–	100.0%						
1 – 6	6	15	–	–	–	6	2.9	0.5	6	3.6	0.6	6	4.3	0.7	6	5.1	0.8	–	5.5%						
7 – 10	39	46	–	–	–	39	29.8	0.8	39	37.5	1.0	39	44.7	1.1	39	52.8	1.4	–	35.8%						
11 – 12	43	51	51	31.4	0.6	43	54.3	1.3	43	68.3	1.6	43	81.4	1.9	43	96.1	2.2	–	39.4%						
13 – 16	21	25	62	79.6	1.3	21	41.7	2.0	21	52.5	2.5	21	62.6	3.0	21	73.9	3.5	–	19.3%						

1. Rand million.

Rand Water

Selected performance indicators

Table 41.24 Rand Water performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Avoidable water loss as a percentage of total non-revenue water produced per year	Bulk water	Improved service delivery in the local government sphere	4.7% (6 940/ 147 039)	4.7% (7 062/ 149 612)	4.7% (7 185/ 152 230)	4.7% (7 311/ 154 894)	4.7%	4.7%	4.7%
Volume of water sold per year (megalitres)	Bulk water		1 628 386	1 633 138	1 737 841	1 755 666	1 782 606	1 809 977	1 837 786
Cost per kilolitre per year	Bulk water		R11.62	R12.68	R13.31	R15.21	R16.84	R17.96	R19.94

Entity overview

Rand Water was established in terms of the Water Services Act (1997). It serves an estimated 14 million people, providing bulk potable water in Gauteng and parts of Mpumalanga, Free State and North West. The entity stores, treats and delivers water to municipalities, mines, industries, farmers and households. It will continue to focus on meeting projected demand over the medium term by selling an estimated 4 627 megalitres of water per day, refurbishing infrastructure and maintaining the loss of non-revenue water at 6.5 per cent. Given the projected increase in water demand from 4 627 megalitres per day in 2025/26 to a projected 5 500 megalitres per day by 2030, Rand Water will focus on refurbishing and augmenting its infrastructure through projects such as pipeline renewals and the construction of reservoirs at an estimated cost of R41.1 billion over the medium term. In line with these investments, spending is expected to increase at an average annual rate of 9.5 per cent, from R22.4 billion in 2025/26 to R29.4 billion in 2028/29.

Bulk water sales constitute an estimated 96.7 per cent (R96.4 billion) of total revenue over the medium term, increasing at an average annual rate of 11.1 per cent, from R26 billion in 2025/26 to R35.6 billion in 2028/29. Total revenue is expected to increase at an average annual rate of 10.1 per cent, from R27.4 billion in 2025/26 to R36.5 billion in 2028/29, driven by increased demand for the water board's products and services.

Programmes/Objectives/Activities

Table 41.25 Rand Water expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	3 595.8	3 182.0	3 960.5	4 438.8	7.3%	19.5%	4 488.6	4 848.2	5 139.2	5.0%	18.0%
Bulk water activities	13 514.4	15 360.5	15 904.3	17 872.3	9.8%	80.4%	20 023.2	21 549.7	24 179.6	10.6%	81.8%
Secondary activities	3.1	63.9	4.6	46.8	147.5%	0.2%	55.8	57.7	59.8	8.5%	0.2%
Total	17 113.2	18 606.4	19 869.4	22 357.9	9.3%	100.0%	24 567.6	26 455.6	29 378.5	9.5%	100.0%

Statements of financial performance, cash flow and financial position

Table 41.26 Rand Water statements of financial performance, cash flow and financial position

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million	2022/23	2023/24	2024/25								
Revenue											
Non-tax revenue	20 648.4	23 167.9	24 513.3	27 362.8	9.8%	100.0%	30 402.7	32 788.8	36 482.2	10.1%	100.0%
Sale of goods and services other than capital assets	19 529.5	21 753.8	22 849.5	25 985.0	10.0%	94.2%	29 154.7	31 582.1	35 630.6	11.1%	96.7%
of which:											
Sales by market establishments	19 529.5	21 753.8	22 849.5	25 985.0	10.0%	94.2%	29 154.7	31 582.1	35 630.6	11.1%	96.7%
Water sales	19 529.5	21 753.8	22 849.5	25 985.0	10.0%	94.2%	29 154.7	31 582.1	35 630.6	11.1%	96.7%
Other non-tax revenue	1 118.9	1 414.1	1 663.8	1 377.9	7.2%	5.8%	1 248.0	1 206.7	851.5	-14.8%	3.3%
Total revenue	20 648.4	23 167.9	24 513.3	27 362.8	9.8%	100.0%	30 402.7	32 788.8	36 482.2	10.1%	100.0%
Expenses											
Current expenses	17 113.2	18 606.4	19 869.4	22 357.9	9.3%	100.0%	24 567.6	26 455.6	29 378.5	9.5%	100.0%
Compensation of employees	3 036.5	3 371.4	3 625.5	3 471.2	4.6%	17.3%	3 649.3	3 847.4	4 062.3	5.4%	14.4%
Goods and services	13 341.4	14 486.4	15 476.5	18 122.1	10.7%	78.8%	19 989.5	21 461.1	23 926.2	9.7%	81.3%
Depreciation	654.1	697.2	719.5	764.6	5.3%	3.6%	928.8	1 147.1	1 390.0	22.0%	4.3%
Interest, dividends and rent on land	81.3	51.4	48.0	—	-100.0%	0.2%	—	—	—	—	—
Total expenses	17 113.2	18 606.4	19 869.4	22 357.9	9.3%	100.0%	24 567.6	26 455.6	29 378.5	9.5%	100.0%
Surplus/(Deficit)	3 535.2	4 561.5	4 643.9	5 004.9	12.3%		5 835.1	6 333.2	7 103.6	12.4%	
Cash flow statement											
Cash flow from operating activities	2 442.9	4 359.0	5 075.3	5 842.9	33.7%	100.0%	8 267.9	7 490.4	8 612.8	13.8%	100.0%
Receipts											
Non-tax receipts	20 648.4	23 167.9	24 513.4	27 362.8	9.8%	100.0%	30 402.7	32 788.8	36 482.2	10.1%	100.0%
Sales of goods and services other than capital assets	19 675.5	21 836.5	22 960.2	26 119.2	9.9%	94.7%	29 301.0	31 733.4	35 787.4	11.1%	97.1%
of which:											
Sales by market establishment	19 529.5	21 753.8	22 849.0	25 985.0	10.0%	94.2%	29 154.7	31 582.1	35 630.6	11.1%	96.7%
Water sales	19 529.5	21 753.8	22 849.0	25 985.0	10.0%	94.2%	29 154.7	31 582.1	35 630.6	11.1%	96.7%
Other sales	145.9	82.7	111.2	134.3	-2.7%	0.5%	146.3	151.3	156.7	5.3%	0.5%
Other tax receipts	972.9	1 331.4	1 553.2	1 243.6	8.5%	5.3%	1 101.7	1 055.4	694.8	-17.6%	2.9%
Total receipts	20 648.4	23 167.9	24 513.4	27 362.8	9.8%	100.0%	30 402.7	32 788.8	36 482.2	10.1%	100.0%
Payment											
Current payments	18 205.5	18 808.8	19 438.1	21 519.9	5.7%	100.0%	22 134.8	25 298.4	27 869.3	9.0%	100.0%
Compensation of employees	3 036.5	3 371.4	3 114.3	3 471.2	4.6%	16.7%	3 649.3	3 847.4	4 062.3	5.4%	15.4%
Goods and services	15 087.7	15 386.0	16 275.9	18 048.7	6.2%	83.1%	18 485.5	21 451.0	23 807.0	9.7%	84.6%
Interest and rent on land	81.3	51.4	48.0	—	-100.0%	0.2%	—	—	—	—	—
Total payments	18 205.5	18 808.8	19 438.1	21 519.9	5.7%	100.0%	22 134.8	25 298.4	27 869.3	9.0%	100.0%
Net cash flow from investing activities	(2 457.7)	(1 676.2)	101.8	(4 868.4)	25.6%	100.0%	(8 416.6)	(10 565.8)	(12 582.7)	37.2%	100.0%
Acquisition of property, plant, equipment and intangible assets	(1 245.1)	(1 538.0)	(2 132.5)	(3 678.0)	43.5%	96.6%	(8 069.3)	(10 103.8)	(12 164.3)	49.0%	96.1%
Proceeds from the sale of property, plant, equipment and intangible assets	12.5	1.3	1.5	—	-100.0%	-0.2%	—	—	—	—	—
Other flows from investing activities	(1 225.0)	(139.5)	2 232.8	(1 190.4)	-0.9%	3.6%	(347.3)	(462.0)	(418.4)	-29.4%	3.9%
Net cash flow from financing activities	(4.3)	(1 236.5)	(16.1)	(586.0)	413.6%	100.0%	—	(579.0)	(1 439.0)	34.9%	100.0%
Borrowing activities	—	(1 231.0)	(9.9)	(586.0)	—	99.1%	—	(579.0)	(1 439.0)	34.9%	100.0%
Repayment of finance leases	(0.3)	(5.5)	(6.2)	—	-100.0%	0.7%	—	—	—	—	—
Other flows from financing activities	(4.0)	—	—	—	-100.0%	0.2%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	(19.0)	1 446.4	5 161.0	388.5	-373.2%	100.0%	(148.7)	(3 654.4)	(5 408.9)	-340.6%	100.0%

Table 41.26 Rand Water statements of financial performance, cash flow and financial position (continued)

Statement of financial position					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	29 819.9	31 233.3	32 953.0	36 691.8	7.2%	63.7%	43 447.3	52 663.7	63 547.9	20.1%	73.6%
of which:											
Acquisition of assets	(1 245.1)	(1 538.0)	(2 132.5)	(3 678.0)	43.5%	100.0%	(8 069.3)	(10 103.8)	(12 164.3)	49.0%	100.0%
Investments	4 940.1	5 393.6	4 484.2	2 829.3	-17.0%	8.6%	3 286.1	3 728.1	4 281.0	14.8%	5.2%
Inventory	174.3	208.1	247.0	214.9	7.2%	0.4%	221.6	229.3	237.5	3.4%	0.3%
Loans	8.2	9.1	18.3	1 450.7	460.9%	0.7%	1 529.8	1 440.7	1 342.4	-2.6%	2.0%
Receivables and prepayments	4 446.7	4 780.6	5 382.4	5 134.3	4.9%	9.6%	5 277.3	5 778.7	6 541.0	8.4%	8.1%
Cash and cash equivalents	4 884.1	6 331.6	12 195.2	11 491.5	33.0%	17.0%	11 398.2	8 176.3	2 815.9	-37.4%	10.3%
Non-current assets held for sale	0.1	—	11.0	—	-100.0%	—	—	—	—	—	—
Statutory receivables	—	—	—	—	—	—	100.0	300.0	500.0	—	0.4%
Total assets	44 273.4	47 956.2	55 291.3	57 812.6	9.3%	100.0%	65 260.3	72 316.8	79 265.7	11.1%	100.0%
Accumulated surplus/(deficit)	35 712.1	40 312.5	45 179.4	50 045.6	11.9%	83.4%	55 880.7	62 213.9	69 378.4	11.5%	86.5%
Borrowings	3 154.8	3 163.5	3 161.3	2 567.2	-6.6%	5.9%	2 567.0	1 987.7	548.7	-40.2%	2.4%
Deferred income	129.0	163.9	169.2	166.5	8.9%	0.3%	171.7	177.6	184.0	3.4%	0.2%
Trade and other payables	5 161.3	4 073.7	6 585.8	4 747.6	-2.7%	10.0%	6 331.3	7 603.4	8 795.4	22.8%	10.5%
Provisions	116.2	132.3	134.9	—	-100.0%	0.2%	—	—	—	—	—
Derivatives financial instruments	—	110.2	60.7	285.8	—	0.2%	309.6	334.1	359.2	7.9%	0.5%
Total equity and liabilities	44 273.4	47 956.2	55 291.3	57 812.6	9.3%	100.0%	65 260.3	72 316.8	79 265.7	11.1%	100.0%

Personnel information

Table 41.27 Rand Water personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment												Average growth rate of personnel posts (%)	Average: salary level/ Total (%)			
Number of funded posts	Number of approved posts on establishment																		
		Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29			2026/27 - 2028/29		
Rand Water		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	3 584	3 584	3 572	3 625.5	1.0	3 584	3 471.2	1.0	3 584	3 649.3	1.0	3 584	3 847.4	1.1	3 584	4 062.3	1.1	–	100.0%
1 – 6	8	8	8	9.9	1.2	8	9.4	1.2	8	9.9	1.2	8	10.4	1.3	8	11.0	1.4	–	0.2%
7 – 10	2 677	2 677	2 665	1 825.3	0.7	2 677	1 745.0	0.7	2 677	1 834.5	0.7	2 677	1 934.1	0.7	2 677	2 042.1	0.8	–	74.7%
11 – 12	205	205	205	288.1	1.4	205	274.5	1.3	205	288.6	1.4	205	304.3	1.5	205	321.3	1.6	–	5.7%
13 – 16	632	632	632	1 253.7	2.0	632	1 205.5	1.9	632	1 267.4	2.0	632	1 336.2	2.1	632	1 410.8	2.2	–	17.6%
17 – 22	62	62	62	248.5	4.0	62	236.8	3.8	62	248.9	4.0	62	262.4	4.2	62	277.1	4.5	–	1.7%

1. Rand million.

Trans-Caledon Tunnel Authority

Selected performance indicators

Table 41.28 Trans-Caledon Tunnel Authority performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of 160km pipeline completed per year	Mokolo-Crocodile water augmentation project	Accelerated growth of strategic industrial and labour-intensive sectors	— ¹	— ¹	3% (4.8km)	7%	25%	45%	90%
Percentage of 6.3km pipeline completed per year	Berg River-Voëlvelei augmentation project		— ¹	— ¹	2% (0.12km)	5%	30%	100%	— ²

1. No historical data available.

2. Pipeline completed.

Entity overview

The Trans-Caledon Tunnel Authority is a specialised liability management entity that derives its mandate from the National Water Act (1998). It is responsible for financing and implementing the development of bulk raw water infrastructure and providing treasury management services to the department. The authority will in the

next year merge with the Water Trading Entity to form the National Water Resources Infrastructure Agency, which was proclaimed in 2025.

Over the medium term, the authority will continue to implement the Berg River-Voëlvelei augmentation scheme, which is expected to increase the yield of the Western Cape water supply system by 23 million cubic metres a year; phase 2 of the Mokolo-Crocodile water augmentation project, which is expected to augment bulk raw water supply by 30 million cubic metres per year from the Mokolo Dam to the Medupi and Matimba power stations; and phase 1 of the uMkhomazi water project to increase the yield of the uMngeni system from 394 million cubic metres per year in 2013 to 608 million cubic metres per year by December 2032. Phase 1 of the uMkhomazi water project entails increasing the Smithfield Dam wall by 81 metres. The associated water conveyance infrastructure entails the construction of a 32km, 3.5 metre-diameter tunnel from Smithfield Dam reservoir to the uMlazi River Valley and a 5km, 2.6 metre-diameter raw water pipeline to the proposed uMngeni Water treatment works in the uMlazi River Valley. The project's budget over the next 3 years amounts to R2.9 billion through the authority and R4.6 billion through the Water Trading Entity. The capital expenditure required for the construction of these strategic water resource projects is expected to drive an increase in total expenditure at an average annual rate of 11.8 per cent, from R7.3 billion in 2025/26 to R10.2 billion in 2028/29.

The authority generates revenue through the fees it charges for financing and managing projects. Revenue is expected to increase at an average annual rate of 0.4 per cent, from R8.1 billion in 2025/26 to R8.2 billion in 2028/29.

Programmes/Objectives/Activities

Table 41.29 Trans-Caledon Tunnel Authority expenditure trends and estimates by programme/objective/activity

Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	1 314.7	1 535.1	1 427.9	1 874.3	12.5%	42.5%	2 670.4	2 416.5	2 437.5	9.2%	26.2%
Berg water project	31.4	25.7	17.2	16.7	-18.9%	0.6%	26.2	13.4	13.2	-7.6%	0.2%
Vaal River eastern subsystem augmentation project	284.7	268.7	219.1	175.8	-14.8%	6.6%	126.1	97.7	44.5	-36.7%	0.9%
Mooi-Mgeni transfer scheme	53.3	37.8	0.0	2.0	-66.3%	0.6%	2.6	0.5	0.5	-36.1%	—
Olifants River water resource development project	40.8	0.0	0.0	1.4	-67.9%	0.3%	0.7	0.8	0.8	-14.8%	—
Komati water scheme augmentation project	101.2	106.4	105.0	87.2	-4.9%	2.8%	80.6	73.5	64.9	-9.4%	0.8%
Mokolo-Crocodile water augmentation project	186.5	237.5	425.4	4 124.0	180.7%	34.4%	3 099.6	5 353.8	5 151.2	7.7%	47.4%
Acid mine drainage	—	—	414.0	644.9	—	7.3%	792.3	863.5	940.9	13.4%	9.0%
Mzimbubu River water project	—	—	25.8	7.3	—	0.2%	94.0	94.5	100.9	140.3%	1.0%
Berg River-Voelwelei augmentation project	16.7	26.8	15.1	20.5	7.0%	0.5%	219.9	429.1	571.3	203.1%	4.3%
Umkhomazi Water Project	19.4	59.8	122.6	387.3	171.2%	4.1%	1 183.5	822.2	923.5	33.6%	10.2%
Total	2 048.8	2 297.8	2 772.1	7 341.3	53.0%	100.0%	8 295.9	10 165.5	10 249.3	11.8%	100.0%

Statements of financial performance, cash flow and financial position

Table 41.30 Trans-Caledon Tunnel Authority statements of financial performance, cash flow and financial position

Statement of financial performance					Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome												
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	
Revenue												
Non-tax revenue	3 122.6	2 518.1	4 106.8	8 068.9	37.2%	100.0%	6 654.0	8 609.8	8 156.7	0.4%	100.0%	
Sale of goods and services other than capital assets	722.4	873.0	1 150.0	4 631.0	85.8%	41.4%	5 125.8	7 043.2	6 610.9	12.6%	80.2%	
of which:						—						
Sales by market establishments	722.4	873.0	1 150.0	4 631.0	85.8%	41.4%	5 125.8	7 043.2	6 610.9	12.6%	80.2%	
Construction revenue	138.0	254.6	253.7	3 768.7	201.2%	24.8%	3 634.3	5 502.3	4 965.2	9.6%	60.2%	
Revenue from services rendered	267.0	383.1	634.3	609.3	31.7%	10.6%	786.2	857.0	934.1	15.3%	11.0%	
Other income	317.5	235.2	261.9	253.1	-7.3%	6.0%	705.3	683.9	711.5	41.1%	9.0%	
Other non-tax revenue	2 400.2	1 645.2	2 956.8	3 437.9	12.7%	58.6%	1 528.2	1 566.5	1 545.9	-23.4%	19.8%	
Total revenue	3 122.6	2 518.1	4 106.8	8 068.9	37.2%	100.0%	6 654.0	8 609.8	8 156.7	0.4%	100.0%	
Expenses												
Current expenses	2 048.8	2 297.8	2 772.1	7 341.3	53.0%	100.0%	8 295.9	10 165.5	10 249.3	11.8%	100.0%	
Compensation of employees	303.3	318.5	315.7	351.1	5.0%	8.9%	375.7	394.5	412.2	5.5%	4.1%	
Goods and services	397.8	532.8	821.6	5 312.6	137.3%	48.9%	6 053.1	7 837.7	7 517.4	12.3%	74.6%	
Depreciation	5.9	15.7	12.7	10.5	21.5%	0.3%	9.9	14.4	15.1	12.7%	0.1%	
Interest, dividends and rent on land	1 341.8	1 430.8	1 622.1	1 667.1	7.5%	41.9%	1 857.2	1 918.9	2 304.6	11.4%	21.2%	
Total expenses	2 048.8	2 297.8	2 772.1	7 341.3	53.0%	100.0%	8 295.9	10 165.5	10 249.3	11.8%	100.0%	
Surplus/(Deficit)	1 073.8	220.4	1 334.7	727.6	-12.2%		(1 641.9)	(1 555.7)	(2 092.5)	-242.2%		
Cash flow statement												
Cash flow from operating activities	2 373.7	(628.7)	(812.0)	(4 032.6)	-219.3%	100.0%	(8 601.1)	(2 637.8)	1 217.4	-167.1%	100.0%	
Receipts												
Non-tax receipts	10 817.4	8 985.1	12 705.8	13 252.9	7.0%	100.0%	14 795.7	16 534.3	19 740.8	14.2%	100.0%	
Sales of goods and services other than capital assets	10 817.4	8 985.1	12 160.3	13 252.9	7.0%	98.8%	14 795.7	16 534.3	19 740.8	14.2%	100.0%	
of which:						—					—	
Sales by market establishment	10 817.4	8 985.1	12 160.3	13 252.9	7.0%	98.8%	14 795.7	16 534.3	19 740.8	14.2%	100.0%	
Construction revenue	10 817.4	8 985.1	12 160.3	13 252.9	7.0%	98.8%	14 795.7	16 534.3	19 740.8	14.2%	100.0%	
Revenue from services rendered	—	—	—	609.3	—	1.3%	—	—	—	-100.0%	—	
Other income	—	—	—	253.1	—	0.6%	—	—	—	-100.0%	—	
Other tax receipts	—	—	545.6	—	—	1.2%	—	—	—	—	—	
Total receipts	10 817.4	8 985.1	12 705.8	13 252.9	7.0%	100.0%	14 795.7	16 534.3	19 740.8	14.2%	100.0%	
Payment												
Current payments	8 443.6	9 613.8	13 517.9	17 285.5	27.0%	100.0%	23 396.7	19 172.2	18 523.4	2.3%	100.0%	
Compensation of employees	303.3	318.5	315.7	351.1	5.0%	2.6%	375.7	393.4	411.0	5.4%	1.9%	
Goods and services	6 860.9	7 902.5	11 882.5	15 440.8	31.0%	86.1%	20 982.1	16 691.2	15 481.5	0.1%	87.0%	
Interest and rent on land	1 279.4	1 392.8	1 319.7	1 493.5	5.3%	11.2%	2 038.9	2 087.5	2 630.8	20.8%	11.1%	
Total payments	8 443.6	9 613.8	13 517.9	17 285.5	27.0%	100.0%	23 396.7	19 172.2	18 523.4	2.3%	100.0%	
Net cash flow from investing activities	(10.8)	(794.8)	(455.6)	(8.2)	-8.8%	100.0%	(19.4)	(7.2)	(7.6)	-2.7%	100.0%	
Acquisition of property, plant, equipment and intangible assets	(25.3)	(2.3)	(2.6)	(8.2)	-31.4%	3.0%	(19.4)	(7.2)	(7.6)	-2.7%	100.0%	
Acquisition of software and other intangible assets	—	—	(1.4)	—	—	0.1%	—	—	—	—	—	
Proceeds from the sale of property, plant, equipment and intangible assets	0.1	0.0	0.1	—	-100.0%	—	—	—	—	—	—	
Other flows from investing activities	14.4	(792.5)	(451.7)	—	-100.0%	96.9%	—	—	—	—	—	
Net cash flow from financing activities	(1 853.1)	(1 561.0)	1 954.7	8 676.2	-267.3%	100.0%	1 414.4	4 642.7	5 065.8	-16.4%	100.0%	
Borrowing activities	(1 852.1)	(1 557.8)	1 958.5	8 676.2	-267.3%	100.1%	1 414.4	4 642.7	5 065.8	-16.4%	100.0%	
Repayment of finance leases	(0.9)	(3.1)	(3.9)	—	-100.0%	-0.1%	—	—	—	—	—	
Net increase/(decrease) in cash and cash equivalents	509.9	(2 984.5)	687.0	4 635.5	108.7%	100.0%	(7 206.1)	1 997.6	6 275.6	10.6%	100.0%	

Table 41.30 Trans-Caledon Tunnel Authority statements of financial performance, cash flow and financial position (continued)

Statement of financial position					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Carrying value of assets	23.5	14.7	13.0	14.6	-14.7%	0.1%	24.1	19.4	13.6	-2.3%	–
<i>of which:</i>											
Acquisition of assets	(25.3)	(2.3)	(2.6)	(8.2)	-31.4%	100.0%	(19.4)	(7.2)	(7.6)	-2.7%	100.0%
Investments	23.0	845.1	1 343.1	–	-100.0%	2.2%	–	–	–	–	–
Receivables and prepayments	10 880.9	12 980.0	16 736.6	24 866.5	31.7%	63.8%	34 888.8	36 715.2	41 510.6	18.6%	81.3%
Cash and cash equivalents	9 359.2	6 374.8	7 061.8	12 068.5	8.8%	34.0%	5 104.5	7 205.8	13 585.3	4.0%	18.6%
Finance lease receivable	21.5	16.8	12.1	7.4	-29.8%	0.1%	2.7	–	–	-100.0%	–
Total assets	20 308.2	20 231.4	25 166.6	36 957.0	22.1%	100.0%	40 020.1	43 940.4	55 109.4	14.2%	100.0%
Accumulated surplus/(deficit)	4 806.4	6 145.2	7 479.9	9 222.0	24.3%	26.9%	8 577.2	7 951.3	6 866.3	-9.4%	16.8%
Borrowings	14 301.3	11 857.6	13 836.0	20 631.9	13.0%	59.1%	28 195.1	31 394.5	33 041.3	17.0%	66.6%
Finance lease	18.3	14.4	14.4	9.6	-19.3%	0.1%	3.8	–	–	-100.0%	–
Trade and other payables	1 141.9	2 128.4	2 672.6	7 058.8	83.5%	12.7%	3 204.3	4 553.2	15 158.5	29.0%	16.5%
Provisions	37.2	81.8	48.9	34.8	-2.1%	0.2%	39.6	41.4	43.3	7.5%	0.1%
Derivatives financial instruments	3.2	3.9	1 114.8	–	-100.0%	1.1%	–	–	–	–	–
Total equity and liabilities	20 308.2	20 231.4	25 166.6	36 957.0	22.1%	100.0%	40 020.1	43 940.4	55 109.4	14.2%	100.0%

Personnel information

Table 41.31 Trans-Caledon Tunnel Authority personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27			2027/28			2028/29				
Trans-Caledon Tunnel Authority			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	225	225	225	315.7	1.4	225	351.1	1.6	225	375.7	1.7	225	394.5	1.8	225	412.2	1.8	–	100.0%
1 – 6	3	3	3	1.0	0.3	3	1.0	0.3	3	1.1	0.4	3	1.2	0.4	3	1.2	0.4	–	1.3%
7 – 10	55	55	55	33.5	0.6	55	35.0	0.6	55	37.4	0.7	55	39.3	0.7	55	41.0	0.7	–	24.4%
11 – 12	46	46	46	46.7	1.0	46	48.8	1.1	46	52.2	1.1	46	54.8	1.2	46	57.3	1.2	–	20.4%
13 – 16	102	102	102	162.7	1.6	102	191.2	1.9	102	204.6	2.0	102	214.8	2.1	102	224.5	2.2	–	45.3%
17 – 22	19	19	19	71.9	3.8	19	75.2	4.0	19	80.4	4.2	19	84.5	4.4	19	88.2	4.6	–	8.4%

1. Rand million.

uMngeni-uThukela Water

Selected performance indicators

Table 41.32 uMngeni-uThukela Water performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Costs per kilolitre per year	Bulk activities	Improved service delivery in the local government sphere	R5.56	R7.13	R8.70	R10.06	R11.31	R12.31	R13.80
Weighted average cost of capital per year	Bulk activities		11%	11.7%	11.1%	11.9%	11.8%	11.8%	11.8%
Volume of water sold (megalitres) per year	Bulk activities		580 265	648 864	639 380	548 814	545 773	547 955	546 357

Entity overview

The former uMngeni water board was established in terms of the Water Services Act (1997) to provide water and sanitation services in mostly rural areas in KwaZulu-Natal and the eThekweni metropolitan area. The entity's area of operation was expanded in May 2023 to incorporate the former Mhlathuze water board's area of operation and the expanded board was named uMngeni-uThukela Water. The entity supplies water and sanitation services to an estimated 12.4 million people.

The entity's total planned expenditure over the medium term is expected to amount to R6.7 billion, an estimated

52 per cent (R3.5 billion) of which is for augmentation schemes and the construction of the potable water component of the uMkhomazi water project and the Lower uMkhomazi project. The remaining expenditure of R3.2 billion is earmarked for key infrastructure projects, including: the implementation of the Stephen Dlamini bulk water supply scheme, which provides 3.1 million cubic metres per year (8.4 megalitres per day), and the Ncwabeni off-channel storage dam project, which will increase the yield of the uMzimkulu River to fulfil the water requirements of Umzumbe municipality; the Impendle bulk water supply scheme; the upgrading of the Thukela-Goedertrouw inter-basin transfer scheme, which is critical for providing raw water security to the Richards Bay area; and 2 rural development projects – phase 1 of the greater Mpofana regional scheme and phase 3 of the Maphumulo bulk water supply scheme.

Total expenditure is expected to increase at an average annual rate of 6.8 per cent, from R7.4 billion in 2025/26 to R9 billion in 2028/29. Revenue is expected to increase at an average annual rate of 9.5 per cent, from R8.1 billion in 2025/26 to R10.6 billion in 2028/29, driven mainly by an anticipated increase in the sale of bulk water. This is due in part to expected annual increases in water tariffs.

Programmes/Objectives/Activities

Table 41.33 uMngeni-uThukela Water expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	2 628.3	2 976.5	3 542.1	3 572.2	10.8%	49.4%	3 651.3	4 028.9	4 561.4	8.5%	49.6%
Bulk activities	1 987.4	2 394.1	2 781.2	2 753.8	11.5%	38.5%	2 922.5	3 149.4	3 427.8	7.6%	38.5%
Wastewater	176.8	312.8	454.3	530.3	44.2%	5.7%	566.6	607.8	655.1	7.3%	7.4%
Other activities	46.1	446.0	562.5	568.0	131.0%	6.3%	347.5	372.6	403.6	-10.8%	4.6%
Total	4 838.5	6 129.4	7 340.1	7 424.3	15.3%	100.0%	7 487.9	8 158.7	9 047.9	6.8%	100.0%

Statements of financial performance, cash flow and financial position

Table 41.34 uMngeni-uThukela Water statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	6 000.3	7 597.6	8 719.9	8 088.9	10.5%	100.0%	8 572.4	9 649.1	10 623.2	9.5%	100.0%
Sale of goods and services other than capital assets	5 252.8	6 895.9	7 650.7	7 858.2	14.4%	91.0%	8 483.8	9 565.5	10 546.2	10.3%	99.1%
of which:											
Sales by market establishments	5 252.8	6 895.9	7 650.7	7 858.2	14.4%	91.0%	8 483.8	9 565.5	10 546.2	10.3%	99.1%
Water sales	4 876.5	5 819.3	6 333.4	6 488.4	10.0%	77.3%	7 234.8	8 157.1	8 966.5	11.4%	84.4%
Wastewater	304.8	680.9	866.5	1 013.4	49.3%	9.4%	1 110.2	1 239.7	1 355.3	10.2%	12.8%
Other activities	71.6	395.7	450.8	356.4	70.8%	4.2%	138.7	168.8	224.3	-14.3%	1.8%
Other non-tax revenue	747.5	701.6	1 069.2	230.7	-32.4%	9.0%	88.6	83.6	77.0	-30.6%	0.9%
Total revenue	6 000.3	7 597.6	8 719.9	8 088.9	10.5%	100.0%	8 572.4	9 649.1	10 623.2	9.5%	100.0%
Expenses											
Current expenses	4 838.5	6 129.4	7 340.1	7 424.3	15.3%	100.0%	7 487.9	8 158.7	9 047.9	6.8%	100.0%
Compensation of employees	1 112.2	1 336.5	1 646.3	1 496.1	10.4%	21.7%	1 416.8	1 492.4	1 574.0	1.7%	18.2%
Goods and services	3 223.0	4 147.5	4 937.4	5 062.7	16.2%	67.5%	5 184.4	5 695.2	6 427.3	8.3%	70.1%
Depreciation	502.9	642.7	754.4	830.5	18.2%	10.6%	811.6	865.6	925.6	3.7%	10.5%
Interest, dividends and rent on land	0.5	2.6	1.9	35.0	307.3%	0.2%	75.1	105.6	121.0	51.2%	1.2%
Total expenses	4 838.5	6 129.4	7 340.1	7 424.3	15.3%	100.0%	7 487.9	8 158.7	9 047.9	6.8%	100.0%
Surplus/(Deficit)	1 161.8	1 468.2	1 379.9	664.6	-17.0%		1 084.5	1 490.4	1 575.2	33.3%	

Table 41.34 uMngeni-uThukela Water statements of financial performance, cash flow and financial position (continued)

Cash flow statement					Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate							
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Cash flow from operating activities	1 877.0	2 342.4	2 672.6	1 552.0	-6.1%	100.0%	2 089.7	2 613.3	3 033.8	25.0%	100.0%
Receipts											
Non-tax receipts	5 807.4	7 684.1	8 335.0	8 081.0	11.6%	98.7%	8 564.4	9 641.2	10 615.2	9.5%	99.9%
Sales of goods and services other than capital assets	5 252.8	6 895.9	7 650.7	7 858.2	14.4%	91.3%	8 483.8	9 565.5	10 546.2	10.3%	99.1%
of which:											
Sales by market establishment	5 252.8	6 895.9	7 650.7	7 858.2	14.4%	91.3%	8 483.8	9 565.5	10 546.2	10.3%	99.1%
Water sales	4 876.5	5 819.3	6 333.4	6 488.4	10.0%	77.6%	7 234.8	8 157.1	8 966.5	11.4%	84.4%
Wastewater	304.8	680.9	866.5	1 013.4	49.3%	9.5%	1 110.2	1 239.7	1 355.3	10.2%	12.8%
Other activities	71.6	395.7	450.8	356.4	70.8%	4.2%	138.7	168.8	224.3	-14.3%	1.8%
Other tax receipts	554.6	788.1	684.3	222.8	-26.2%	7.4%	80.6	75.7	69.0	-32.3%	0.8%
Financial transactions in assets and liabilities	192.9	15.4	165.9	7.9	-65.6%	1.3%	8.0	8.0	8.0	0.4%	0.1%
Total receipts	6 000.3	7 699.5	8 501.0	8 088.9	10.5%	100.0%	8 572.4	9 649.1	10 623.2	9.5%	100.0%
Payment											
Current payments	4 123.4	5 357.0	5 828.4	6 536.9	16.6%	100.0%	6 482.6	7 035.9	7 589.4	5.1%	100.0%
Compensation of employees	1 105.0	1 336.5	1 646.3	1 496.1	10.6%	25.6%	1 416.8	1 492.4	1 574.0	1.7%	21.2%
Goods and services	3 017.8	4 017.9	4 180.1	5 005.8	18.4%	74.3%	4 990.8	5 437.8	5 894.4	5.6%	77.3%
Interest and rent on land	0.5	2.6	1.9	35.0	307.3%	0.2%	75.1	105.6	121.0	51.2%	1.4%
Total payments	4 123.4	5 357.0	5 828.4	6 536.9	16.6%	100.0%	6 482.6	7 035.9	7 589.4	5.1%	100.0%
Net cash flow from investing activities	(3 129.2)	(2 043.9)	(2 029.5)	(976.5)	-32.2%	100.0%	(3 986.9)	(3 148.8)	(2 890.1)	43.6%	100.0%
Acquisition of property, plant, equipment and intangible assets	(1 805.9)	(2 608.4)	(3 006.2)	(4 650.4)	37.1%	147.6%	(4 499.2)	(3 763.4)	(3 581.9)	-8.3%	118.1%
Acquisition of software and other intangible assets	(9.0)	(231.1)	(129.0)	–	-100.0%	4.5%	(2.4)	–	–	–	–
Proceeds from the sale of property, plant, equipment and intangible assets	1.3	0.2	0.2	–	-100.0%	–	–	–	–	–	–
Other flows from investing activities	(1 315.5)	795.4	1 105.5	3 673.9	-240.8%	-52.1%	514.7	614.6	691.8	-42.7%	-18.2%
Net cash flow from financing activities	717.7	69.0	257.9	(587.0)	-193.5%	100.0%	1 896.0	542.7	(141.4)	-37.8%	100.0%
Deferred income	642.3	233.9	405.6	0.0	-98.8%	280.1%	407.5	407.5	407.5	7 314.1%	53.2%
Borrowing activities	(24.8)	(35.4)	(35.2)	(222.1)	107.6%	-69.4%	2 185.6	1 106.8	561.1	-236.2%	167.7%
Repayment of finance leases	(1.2)	(5.7)	6.8	(0.9)	-9.0%	-0.2%	(1.2)	(1.0)	(0.7)	-6.6%	-0.1%
Other flows from financing activities	101.4	(123.8)	(119.3)	(364.0)	-253.1%	-110.5%	(695.9)	(970.6)	(1 109.3)	45.0%	-120.8%
Net increase/(decrease) in cash and cash equivalents	(534.5)	367.5	901.1	(11.5)	-72.2%	100.0%	(1.2)	7.3	2.3	-158.3%	100.0%
Statement of financial position											
Carrying value of assets	9 619.3	12 686.1	15 016.9	18 851.3	25.1%	64.4%	22 146.7	24 635.9	26 747.7	12.4%	85.1%
of which:											
Acquisition of assets	(1 805.9)	(2 608.4)	(3 006.2)	(4 650.4)	37.1%	100.0%	(4 499.2)	(3 763.4)	(3 581.9)	-8.3%	100.0%
Investments	6 493.3	6 973.6	6 457.0	2 442.6	-27.8%	25.6%	2 364.3	2 292.4	2 162.6	-4.0%	7.9%
Inventory	33.0	68.3	80.0	67.6	26.9%	0.3%	67.1	66.7	66.3	-0.6%	0.2%
Receivables and prepayments	1 189.1	1 398.1	1 758.5	1 563.9	9.6%	6.8%	1 677.8	1 902.0	2 067.9	9.8%	6.5%
Cash and cash equivalents	290.4	657.9	1 559.0	60.5	-40.7%	2.9%	59.4	66.6	68.9	4.4%	0.2%
Non-current assets held for sale	2.9	2.8	11.9	2.8	-1.3%	–	2.8	2.8	2.8	–	–
Total assets	17 628.0	21 786.8	24 883.2	22 988.7	9.3%	100.1%	26 318.2	28 966.5	31 116.2	10.6%	100.0%
Accumulated surplus/(deficit)	14 441.1	17 602.3	19 018.4	18 958.6	9.5%	80.3%	20 024.0	21 493.5	23 047.4	6.7%	74.7%
Capital reserve fund	58.2	68.7	998.4	66.9	4.8%	1.4%	193.3	260.5	295.4	64.0%	0.9%
Borrowings	1 177.9	1 039.0	74.0	874.4	-9.5%	3.6%	2 985.9	4 067.6	4 598.3	73.9%	13.5%
Finance lease	–	5.5	9.6	5.6	–	–	4.3	3.0	1.5	-35.3%	–
Deferred income	12.3	15.6	11.6	15.6	8.2%	0.1%	15.6	15.6	15.6	–	0.1%
Trade and other payables	945.8	1 658.5	3 276.5	1 609.6	19.4%	8.6%	1 591.7	1 575.4	1 557.9	-1.1%	5.5%
Provisions	477.3	668.7	682.2	796.1	18.6%	3.0%	841.6	889.0	938.6	5.6%	3.1%
Derivatives financial instruments	515.4	704.8	789.1	661.8	8.7%	3.1%	661.8	661.9	661.3	–	2.3%
Total equity and liabilities	17 628.0	21 763.2	24 859.8	22 988.7	9.3%	100.0%	26 318.2	28 966.5	31 116.2	10.6%	100.0%

Personnel information

Table 41.35 uMngeni-uThukela Water personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment												Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of posts on approved establishment	Actual	Revised estimate		Medium-term expenditure estimate												
		2024/25	2025/26		2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29					
uMngeni-uThukela Water			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	1 824	1 824	1 809	1 646.3	0.9	1 824	1 496.1	0.8	1 824	1 416.8	0.8	1 824	1 492.4	0.8	1 824	574.0	0.9
1 – 6	446	446	444	143.7	0.3	446	138.5	0.3	446	131.2	0.3	446	138.2	0.3	446	145.8	0.3
7 – 10	1 065	1 065	1 045	855.2	0.8	1 065	804.6	0.8	1 065	761.9	0.7	1 065	802.6	0.8	1 065	846.5	0.8
11 – 12	271	271	271	466.1	1.7	271	432.5	1.6	271	409.6	1.5	271	431.5	1.6	271	455.1	1.7
13 – 16	40	40	47	170.6	3.6	40	98.2	2.5	40	93.0	2.3	40	98.0	2.4	40	103.3	2.6
17 – 22	2	2	2	10.7	5.3	2	22.3	11.1	2	21.1	10.5	2	22.2	11.1	2	23.4	11.7

Water Research Commission

Selected performance indicators

Table 41.36 Water Research Commission performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of emerging researchers supported for capacity building per year	Research and development	Skills for the economy	432	262	294	250	260	270	270
Percentage of initiated water quality and health research projects per year	Research and development	Improved service delivery in local government sphere	— ¹	— ¹	— ¹	25%	25%	25%	25%
Percentage of initiated water use research projects per year	Research and development		40%	40%	40%	40%			
Percentage of initiated water availability research projects per year	Research and development		30%	30%	30%	30%			

1. No historical data available.

Entity overview

The Water Research Commission's legislative mandate is set out in the Water Research Act (1971). Its primary functions include promoting coordination, cooperation and communication in water research and development; establishing water research needs and priorities; enhancing knowledge and building capacity within the water sector; and stimulating and funding priority-based water research.

Over the medium term, the commission will continue to focus on 5 strategic areas: water quality and health, water use, water availability, water advisory support, and knowledge generation. In line with this, the commission's projects over the period ahead will be measured against the percentage of research projects it initiates (25 per cent of projects per year related to water quality and health, 40 per cent per year on water use and 30 per cent per year on water availability, with the remaining 5 per cent allowing for variability in project outcomes). It also plans to support 800 emerging researchers over the MTEF period towards achieving their undergraduate, postgraduate and postdoctoral degrees through a bursary fund. Funding for these activities is through the research and development programme, in which spending is expected to decrease at an average annual rate of 2.2 per cent, from R222.9 million in 2025/26 to R208.6 million in 2028/29. Total expenditure is also expected to decrease, at an average annual rate of 1.2 per cent, from R506 million in 2025/26 to R488.3 million in 2028/29. Both decreases are due to fluctuations in leveraged income and associated research expenditure on projects funded by partners.

The commission is set to generate 78.6 per cent (R1.1 billion) of its revenue over the period ahead through water research levies and the remainder through leveraged income, miscellaneous income (royalties, the recovery of

studies and insurance settlement claims) and interest on investments. Revenue is expected to decrease in line with spending.

Programmes/Objectives/Activities

Table 41.37 Water Research Commission expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	136.5	136.6	154.1	238.9	20.5%	41.9%	263.0	237.9	237.9	-0.1%	50.7%
Research and development	123.0	204.1	226.3	222.9	21.9%	48.8%	188.3	194.2	208.6	-2.2%	40.6%
Innovation and impact	71.4	10.5	20.6	44.3	-14.7%	9.2%	44.7	39.9	41.8	-1.9%	8.7%
Total	331.0	351.2	401.0	506.0	15.2%	100.0%	496.1	472.0	488.3	-1.2%	100.0%

Statements of financial performance, cash flow and financial position

Table 41.38 Water Research Commission statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Revenue											
Non-tax revenue	408.7	451.6	480.7	506.0	7.4%	100.0%	496.1	472.0	488.3	-1.2%	100.0%
Sale of goods and services other than capital assets	394.3	421.4	448.1	433.4	3.2%	91.9%	415.0	433.4	450.4	1.3%	89.2%
of which:											
Sales by market establishments	394.3	421.4	448.1	433.4	3.2%	91.9%	415.0	433.4	450.4	1.3%	89.2%
Water research levies	305.7	323.4	328.0	335.9	3.2%	70.0%	362.7	382.8	399.7	6.0%	78.6%
Leverage income	87.5	97.5	119.4	94.2	2.5%	21.6%	50.0	50.0	50.0	-19.0%	10.3%
Miscellaneous income	1.1	0.5	0.7	3.3	43.5%	0.3%	2.2	0.7	0.7	-40.2%	0.2%
Other non-tax revenue	14.3	30.2	32.6	72.6	71.8%	8.1%	81.1	38.6	37.9	-19.5%	10.8%
Total revenue	408.7	451.6	480.7	506.0	7.4%	100.0%	496.1	472.0	488.3	-1.2%	100.0%
Expenses											
Current expenses	331.0	351.2	401.0	506.0	15.2%	100.0%	496.1	472.0	488.3	-1.2%	100.0%
Compensation of employees	97.3	99.9	111.3	139.2	12.7%	28.2%	157.7	165.1	172.7	7.5%	34.0%
Goods and services	229.9	250.8	280.4	366.9	16.9%	71.0%	338.3	307.0	315.6	-4.9%	66.0%
Depreciation	3.4	—	8.6	—	-100.0%	0.8%	—	—	—	—	—
Interest, dividends and rent on land	0.4	0.5	0.7	—	-100.0%	0.1%	—	—	—	—	—
Total expenses	331.0	351.2	401.0	506.0	15.2%	100.0%	496.1	472.0	488.3	-1.2%	100.0%
Surplus/(Deficit)	77.7	100.4	79.7	—	-100.0%		—	—	—	—	
Cash flow statement											
Cash flow from operating activities	84.4	94.0	75.6	0.3	-85.5%	100.0%	(3.2)	0.3	0.3	7.1%	100.0%
Receipts											
Non-tax receipts	443.0	441.8	463.5	462.7	1.5%	100.0%	442.4	459.5	475.4	0.9%	100.0%
Sales of goods and services other than capital assets	427.7	411.2	428.5	431.3	0.3%	93.8%	412.7	431.0	447.8	1.3%	93.8%
of which:											
Sales by market establishment	427.7	411.2	428.5	431.3	0.3%	93.8%	412.7	431.0	447.8	1.3%	93.8%
Water research levies	361.9	410.6	329.6	333.7	-2.7%	79.3%	360.5	380.3	397.1	6.0%	82.6%
Leverage income	64.6	—	98.3	94.2	13.4%	14.2%	50.0	50.0	50.0	-19.0%	10.9%
Miscellaneous income	1.1	0.5	0.5	3.3	43.5%	0.3%	2.2	0.7	0.7	-40.2%	0.3%
Other tax receipts	15.3	30.6	35.0	31.4	27.0%	6.2%	29.7	28.5	27.6	-4.2%	6.2%
Total receipts	443.0	441.8	463.5	462.7	1.5%	100.0%	442.4	459.5	475.4	0.9%	100.0%
Payment											
Current payments	358.6	347.8	387.9	462.4	8.8%	100.0%	445.7	459.2	475.1	0.9%	100.0%
Compensation of employees	100.8	99.9	110.2	138.8	11.2%	28.9%	157.2	164.5	172.1	7.4%	35.8%
Goods and services	257.7	247.9	277.4	323.6	7.9%	71.1%	288.5	294.7	303.0	-2.2%	64.2%
Interest and rent on land	—	—	0.3	—	—	—	—	—	—	—	—
Total payments	358.6	347.8	387.9	462.4	8.8%	100.0%	445.7	459.2	475.1	0.9%	100.0%

Cash flow statement					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Net cash flow from investing activities	(1.3)	(2.4)	(4.5)	(33.5)	192.5%	100.0%	(48.7)	(21.4)	(10.7)	-31.6%	100.0%
Acquisition of property, plant, equipment and intangible assets	(1.2)	(2.4)	(1.9)	(16.0)	137.8%	51.7%	(11.6)	(8.4)	(6.0)	-27.8%	32.2%
Acquisition of software and other intangible assets	(0.1)	—	(2.5)	(17.5)	391.7%	48.3%	(37.1)	(13.0)	(4.7)	-35.6%	67.8%
Other flows from investing activities	—	—	0.0	—	—	—	—	—	—	—	—
Net cash flow from financing activities	17.3	4.5	(0.5)	—	-100.0%	100.0%	—	—	—	—	—
Borrowing activities	(0.9)	—	—	—	-100.0%	-4.1%	—	—	—	—	—
Repayment of finance leases	(0.1)	—	—	—	-100.0%	-0.3%	—	—	—	—	—
Other flows from financing activities	18.2	4.5	(0.5)	—	-100.0%	104.4%	—	—	—	—	—
Net increase/(decrease) in cash and cash equivalents	100.4	96.0	70.6	(33.2)	-169.2%	100.0%	(51.9)	(21.1)	(10.4)	-32.2%	100.0%
Statement of financial position											
Carrying value of assets of which:	8.0	18.6	14.8	39.7	70.7%	3.5%	79.8	92.7	94.8	33.7%	14.3%
Acquisition of assets	(1.2)	(2.4)	(1.9)	(16.0)	137.8%	100.0%	(11.6)	(8.4)	(6.0)	-27.8%	100.0%
Investments	1.3	1.4	1.5	1.6	6.6%	0.2%	1.7	1.7	1.8	4.3%	0.3%
Receivables and prepayments	60.4	58.8	52.2	54.4	-3.4%	9.6%	56.7	59.1	61.8	4.3%	9.5%
Cash and cash equivalents	410.8	506.5	574.8	541.6	9.6%	86.7%	489.6	468.5	458.2	-5.4%	75.9%
Total assets	480.5	585.3	643.3	637.2	9.9%	100.0%	627.8	622.1	616.6	-1.1%	100.0%
Accumulated surplus/(deficit)	286.0	400.1	479.7	471.2	18.1%	69.8%	462.6	454.1	445.6	-1.8%	73.0%
Borrowings	0.3	—	—	0.2	-12.0%	—	0.2	0.2	0.2	—	—
Trade and other payables	151.9	170.6	160.0	149.3	-0.6%	26.9%	151.5	153.9	156.5	1.6%	24.7%
Provisions	34.5	8.6	3.6	13.0	-27.8%	2.5%	13.4	13.8	14.3	3.2%	2.2%
Derivatives financial instruments	7.8	6.1	—	3.5	-23.4%	0.7%	—	—	—	-100.0%	—
Total equity and liabilities	480.5	585.3	643.3	637.2	9.9%	100.0%	627.8	622.1	616.6	-1.1%	100.0%

Table 41.39 Water Research Commission personnel numbers and cost by salary level

1. Rand million.

Water Trading Entity

Selected performance indicators

Table 41.40 Water Trading Entity performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of raw water projects completed per year	Operations, maintenance and refurbishment of national water resources schemes	Increased infrastructure investment, access and efficiency	1	— ¹	— ¹	1	1	— ¹	— ¹
Number of dam safety rehabilitation projects completed per year	Implementation of dam safety projects		— ¹	— ¹	— ¹	1	0	1	1
Percentage of applications for water use authorisation finalised within 90 working days of receipt per year	Implementation of water resources management activities		62.3% (562/ 902)	60.4% (811/ 1 342)	68% (1 243/ 1 819)	80%	85%	90%	95%
Percentage of planned maintenance projects completed per year as per the approved asset management plan	Operations, maintenance and refurbishment of national water resources schemes		45.2% (473/ 1 046)	38.7% (474/ 1 224)	44% (1 098/ 2 503)	70%	70%	70%	70%
Percentage of unscheduled maintenance projects completed per year as a proportion of planned maintenance projects	Operations, maintenance and refurbishment of national water resources schemes		34.8% (364/ 1 046)	10.3% (126/ 1 224)	0	— ²	— ²	— ²	— ²

1. As these are infrastructure projects that take more than 1 year to complete, the department does not commence projects every year.

2. Indicator discontinued.

Entity overview

The Water Trading Entity was established in 1983 to manage water infrastructure and resources and the sale of raw water. It was converted into a trading entity in 2008 in terms of the Public Finance Management Act (1999). Over the MTEF period, the entity will continue to focus on maintaining existing water resource infrastructure, supporting the long-term sustainability of water resources and supplying bulk water to strategic users such as large industrial companies to stimulate and support economic development.

To leverage the entity's assets to finance water resource infrastructure more equitably and efficiently, it is expected to have finalised its merger with the Trans-Caledon Tunnel Authority to form the National Water Resources Infrastructure Agency over the medium term. This will enable the funding of national water resource infrastructure projects from financial markets, including banks, pension funds and development finance institutions to ensure less reliance on the fiscus. The financing and investment in raw water infrastructure programme makes transfers to the authority for the repayment of loans, interest and management fees. Allocations to the programme are set to increase at an average annual rate of 4.3 per cent, from R10.5 billion in 2025/26 to R11.9 billion in 2028/29, to continue to fund the social component of projects and operations over the period. Despite the merger, the agency will remain reliant on government support through fiscal grants over the next 3 years.

The entity plans to complete 70 per cent of planned water infrastructure maintenance projects – including all projects under civil, electrical and mechanical works – per year over the period ahead at a projected cost of R8.7 billion. These costs increase at an average annual rate of 4.3 per cent, from R2.7 billion in 2025/26 to R3 billion in 2028/29.

The entity plans to measure the operational functionality of national water resource infrastructure in relation to bulk water supply agreements for strategic users such as Eskom and Sasol. Spending for this is within the bulk water supply to strategic users' programme, in which allocations are set to increase at an average annual rate of 4.3 per cent, from R3.4 billion in 2025/26 to R3.9 billion in 2028/29.

Allocations through the budget facility for infrastructure amounting to R6.3 billion over the MTEF period will enable the implementation of strategic infrastructure projects. These include the raising of the Clanwilliam Dam wall; the uMkhomazi bulk water supply scheme; and phases 2D and 2F of the Olifants management model programme for water infrastructure for bulk distribution, including pipelines, reservoirs and reticulation.

Total expenditure is expected to amount to R59 billion over the medium term, increasing at an average annual rate of 4.3 per cent, from R18.1 billion in 2025/26 to R20.5 billion in 2028/29. The entity expects to generate 70.3 per cent (R63 billion) of its revenue over the period ahead from the sale of raw water and derive 29 per cent (R25.9 billion) through transfers from the department. Revenue is also expected to increase at an average annual rate of 4.3 per cent, from R27.4 billion in 2025/26 to R31.2 billion in 2028/29.

Programmes/Objectives/Activities

Table 41.41 Water Trading Entity expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	
Administration	779.6	795.7	3 167.9	1 366.8	20.6%	11.6%	1 423.4	1 485.5	1 552.2	4.3%	7.6%
Implementation of water resources management activities	769.3	785.2	–	–	-100.0%	2.9%	–	–	–	–	–
Operations, maintenance and refurbishment of national water resources schemes	1 509.1	1 740.6	2 020.3	2 654.0	20.7%	15.0%	2 763.8	2 884.3	3 013.8	4.3%	14.7%
Financing and investment in raw water infrastructure	3 409.7	6 169.0	6 356.4	10 474.4	45.4%	50.0%	10 908.0	11 383.6	11 894.7	4.3%	57.9%
Bulk water supply to strategic users	1 812.2	2 136.0	2 713.7	3 420.6	23.6%	19.1%	3 562.2	3 717.5	3 884.4	4.3%	18.9%
Implementation of dam safety projects	104.9	107.2	387.9	162.3	15.7%	1.4%	169.1	176.4	184.4	4.3%	0.9%
Total	8 384.7	11 733.7	14 646.3	18 078.1	29.2%	100.0%	18 826.5	19 647.3	20 529.5	4.3%	100.0%

Statements of financial performance, cash flow and financial position

Table 41.42 Water Trading Entity statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	
Revenue											
Non-tax revenue	14 599.0	16 404.4	16 790.1	19 499.0	10.1%	79.3%	20 306.3	21 191.6	22 143.1	4.3%	71.0%
Sale of goods and services other than capital assets	12 979.6	14 612.9	15 361.1	19 290.8	14.1%	73.4%	20 089.4	20 965.3	21 906.7	4.3%	70.3%
of which:											
Sales by market establishments	12 979.6	14 612.9	15 361.1	19 290.8	14.1%	73.4%	20 089.4	20 965.3	21 906.7	4.3%	70.3%
Sales of water	12 649.2	14 314.7	15 033.7	18 600.0	13.7%	71.4%	19 370.1	20 214.6	21 122.2	4.3%	67.8%
Construction revenue	328.5	296.2	325.2	422.5	8.8%	1.6%	440.0	459.2	479.8	4.3%	1.5%
Lease revenue earned	0.9	1.0	1.0	268.2	556.5%	0.3%	279.3	291.5	304.6	4.3%	1.0%
Commission earned	1.0	1.0	1.1	–	-100.0%	–	–	–	–	–	–
Other non-tax revenue	1 619.4	1 791.4	1 429.1	208.2	-49.5%	6.0%	216.8	226.3	236.5	4.3%	0.8%
Transfers received	2 268.5	2 845.8	4 471.0	7 946.6	51.9%	20.7%	8 275.6	8 636.4	9 024.2	4.3%	29.0%
Total revenue	16 867.5	19 250.2	21 261.2	27 445.6	17.6%	100.0%	28 581.8	29 828.0	31 167.3	4.3%	100.0%
Expenses											
Current expenses	8 384.7	11 733.7	14 646.3	18 078.1	29.2%	100.0%	18 826.5	19 647.3	20 529.5	4.3%	100.0%
Compensation of employees	860.6	1 609.0	1 511.5	1 773.9	27.3%	10.9%	1 847.4	1 927.9	2 014.5	4.3%	9.8%
Goods and services	2 795.8	3 793.9	10 049.4	5 489.0	25.2%	41.9%	5 716.3	5 965.5	6 233.3	4.3%	30.4%
Depreciation	1 614.8	1 572.8	2 029.8	3 315.4	27.1%	16.1%	3 452.6	3 603.2	3 764.9	4.3%	18.3%
Interest, dividends and rent on land	3 113.5	4 758.1	1 055.5	7 499.8	34.0%	31.1%	7 810.3	8 150.8	8 516.8	4.3%	41.5%
Total expenses	8 384.7	11 733.7	14 646.3	18 078.1	29.2%	100.0%	18 826.5	19 647.3	20 529.5	4.3%	100.0%
Surplus/(Deficit)	8 482.7	7 516.4	6 614.9	9 367.5	3.4%		9 755.3	10 180.7	10 637.8	4.3%	

Table 41.42 Water Trading Entity statements of financial performance, cash flow and financial position (continued)

Cash flow statement						Average:				Average:		
				Revised	Average	Expendi-				growth	Expendi-	
	Audited outcome			estimate	growth	ture/	Medium-term expenditure			rate	ture/	
					rate	Total	estimate			rate	Total	
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	(%)	(%)	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Cash flow from operating activities	3 279.3	6 390.7	8 148.8	12 160.9	54.8%	100.0%	10 455.6	9 517.4	15 932.4	9.4%	100.0%	
Receipts												
Non-tax receipts	13 845.4	14 567.9	13 373.2	14 935.1	2.6%	78.7%	15 553.4	16 231.5	16 960.3	4.3%	81.1%	
Sales of goods and services other than capital assets	13 845.4	14 567.9	13 373.2	14 935.1	2.6%	78.7%	15 553.4	16 231.5	16 960.3	4.3%	81.1%	
of which:												
Sales by market establishment	13 667.2	14 311.7	13 081.1	14 754.2	2.6%	77.5%	15 365.1	16 035.0	16 754.9	4.3%	80.1%	
Sales of water	10 839.6	13 677.0	11 951.3	14 754.2	10.8%	71.1%	15 365.1	16 035.0	16 754.9	4.3%	80.1%	
Construction revenue	2 825.7	632.7	1 127.4	422.5	-46.9%	7.0%	—	—	—	-100.0%	—	
Lease revenue earned	1.9	2.0	2.4	268.2	418.2%	0.4%	—	—	—	-100.0%	—	
Other sales	178.1	256.3	292.1	180.8	0.5%	1.3%	188.3	196.5	205.3	4.3%	1.0%	
Transfers received	2 268.5	3 272.7	5 141.7	4 650.6	27.0%	21.3%	2 634.3	1 355.2	7 403.6	16.8%	18.9%	
Total receipts	16 113.9	17 840.6	18 514.8	19 585.6	6.7%	100.0%	18 187.7	17 586.7	24 363.9	7.5%	100.0%	
Payment												
Current payments	12 834.6	11 449.9	10 366.1	7 424.8	-16.7%	100.0%	7 732.1	8 069.3	8 431.6	4.3%	100.0%	
Compensation of employees	1 720.0	1 792.5	1 341.5	1 839.1	2.3%	15.9%	1 915.3	1 998.8	2 088.5	4.3%	24.8%	
Goods and services	9 914.1	8 345.9	7 704.6	2 906.4	-33.6%	68.6%	3 026.7	3 158.7	3 300.5	4.3%	39.1%	
Interest and rent on land	1 200.4	1 311.4	1 320.0	2 679.2	30.7%	15.5%	2 790.1	2 911.8	3 042.5	4.3%	36.1%	
Total payments	12 834.6	11 449.9	10 366.1	7 424.8	-16.7%	100.0%	7 732.1	8 069.3	8 431.6	4.3%	100.0%	
Net cash flow from investing activities	(2 683.7)	(786.4)	(7 016.7)	(3 509.7)	9.4%	100.0%	(3 655.0)	(3 814.3)	(3 985.6)	4.3%	100.0%	
Acquisition of property, plant, equipment and intangible assets	(2 683.7)	(784.3)	(1 431.8)	(3 509.7)	9.4%	60.1%	(3 655.0)	(3 814.3)	(3 985.6)	4.3%	100.0%	
Acquisition of software and other intangible assets	—	(2.1)	(5 584.9)	—	—	39.9%	—	—	—	—	—	
Net cash flow from financing activities	(957.4)	(3 558.5)	(2 564.4)	(10 704.0)	123.6%	100.0%	(11 147.1)	(11 633.2)	(12 155.5)	4.3%	100.0%	
Borrowing activities	(956.1)	(3 557.2)	(2 562.5)	(10 670.4)	123.5%	99.8%	(11 112.2)	(11 596.7)	(12 117.4)	4.3%	99.7%	
Repayment of finance leases	(1.3)	(1.2)	(1.9)	(33.6)	192.5%	0.2%	(35.0)	(36.5)	(38.1)	4.3%	0.3%	
Net increase/(decrease) in cash and cash equivalents	(361.9)	2 045.9	(1 432.3)	(2 052.8)	78.3%	100.0%	(4 346.5)	(5 930.0)	(208.7)	-53.3%	100.0%	
Statement of financial position												
Carrying value of assets	95 656.1	98 536.3	105 785.4	105 404.3	3.3%	83.2%	110 252.9	116 206.6	121 424.2	4.8%	95.9%	
of which:												
Acquisition of assets	(2 683.7)	(784.3)	(1 431.8)	(3 509.7)	9.4%	100.0%	(3 655.0)	(3 814.3)	(3 985.6)	4.3%	100.0%	
Inventory	129.4	149.6	170.0	117.2	-3.2%	0.1%	122.6	129.2	135.0	4.8%	0.1%	
Receivables and prepayments	18 506.5	22 772.1	28 297.1	3 647.3	-41.8%	15.0%	3 815.1	4 021.1	4 201.7	4.8%	3.3%	
Cash and cash equivalents	1 780.1	3 399.1	1 966.9	764.6	-24.6%	1.6%	799.8	842.9	880.8	4.8%	0.7%	
Total assets	116 072.1	124 857.1	136 219.4	109 933.5	-1.8%	100.0%	114 990.4	121 199.9	126 641.8	4.8%	100.0%	
Accumulated surplus/(deficit)	100 455.4	107 264.6	112 597.0	69 917.3	-11.4%	80.1%	73 133.5	77 082.7	80 543.7	4.8%	63.6%	
Capital and reserves	2 549.2	3 256.4	3 389.4	469.2	-43.1%	2.0%	490.8	517.3	540.5	4.8%	0.4%	
Borrowings	10 761.8	11 783.2	16 649.8	37 224.3	51.2%	15.7%	38 936.6	41 039.2	42 881.9	4.8%	33.9%	
Finance lease	3.0	2.9	4.4	8.1	38.6%	—	8.4	8.9	9.3	4.8%	—	
Trade and other payables	1 536.2	1 755.6	2 649.2	1 893.1	7.2%	1.6%	1 980.2	2 087.2	2 180.9	4.8%	1.7%	
Provisions	766.5	794.3	929.6	421.5	-18.1%	0.6%	440.9	464.7	485.5	4.8%	0.4%	
Total equity and liabilities	116 072.1	124 857.1	136 219.4	109 933.5	-1.8%	100.0%	114 990.4	121 199.9	126 641.8	4.8%	100.0%	

Land Reform and Rural Development

Budget summary

R million	2026/27				2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	2 084.2	39.1	18.9	2 142.2	2 184.6	2 251.4
Land Administration	758.5	69.0	7.3	834.7	849.1	875.7
Land Reform and Restitution	2 057.9	4 058.9	538.1	6 654.9	6 729.0	6 938.4
Rural Development	633.5	83.5	6.3	723.4	952.4	982.7
Total expenditure estimates	5 534.0	4 250.5	570.7	10 355.2	10 715.1	11 048.1
Executive authority	Minister of Land Reform and Rural Development					
Accounting officer	Director-General of Land Reform and Rural Development					
Website	www.dlrrd.gov.za					

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

Vote purpose

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

Mandate

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

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

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

Selected performance indicators

Table 42.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of hectares of land allocated per year	Land Reform and Restitution	Reduced poverty and improved livelihoods	63 764	67 376	65 141	44 000	46 000	48 000	50 000
Number of infrastructure projects completed per year	Rural Development	Increased infrastructure investment, access and efficiency	197	174	80	33	33	33	33
Number of maps produced to maintain the currency of the national map series dataset per year	Land Administration	An ethical, capable and professional public service	85	85	92	80	85	85	90
Number of young people trained through the national rural youth services corps programme per year	Rural Development	Increased employment and work opportunities	1 079	2 889	1740	681	1 227	1 500	1 500
Number of land claims finalised per year	Land Reform and Restitution	Reduced poverty and improved livelihoods	429	641	378	277	284	289	296

Expenditure overview

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

Accelerating land reform

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

Finalising land claims

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

Creating opportunities for young people in rural areas

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

Fast-tracking socioeconomic development projects

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

Spatial transformation and efficient land administration

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

Expenditure trends and estimates

Table 42.2 Vote expenditure trends by programme and economic classification¹

2025/26 - 2025 expenditure under 47 programmes and economic infrastructure											
Programmes											
1. Administration											
2. Land Administration											
3. Land Reform and Restitution											
4. Rural Development											
Programme					Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Adjusted appropriation							
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Programme 1	2 474.2	1 960.6	2 052.7	2 021.2	-6.5%	22.8%	2 142.2	2 184.6	2 251.4	3.7%	20.5%
Programme 2	647.5	700.4	714.1	783.2	6.5%	7.6%	834.7	849.1	875.7	3.8%	8.0%
Programme 3	5 363.5	6 181.5	4 806.3	7 030.4	9.4%	62.5%	6 654.9	6 729.0	6 938.4	-0.4%	63.3%
Programme 4	581.6	843.7	590.2	633.3	2.9%	7.1%	723.4	952.4	982.7	15.8%	8.3%
Subtotal	9 066.9	9 686.1	8 163.2	10 468.1	4.9%	100.0%	10 355.2	10 715.1	11 048.1	1.8%	100.0%
Total	9 066.9	9 686.1	8 163.2	10 468.1	4.9%	100.0%	10 355.2	10 715.1	11 048.1	1.8%	100.0%
Change to 2025 Budget estimate				–			18.5	(80.0)	(231.5)		

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

Economic classification					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	4 112.1	4 691.9	4 223.7	4 774.1	5.1%	47.6%	5 534.0	5 671.4	5 818.0	6.8%	53.0%
Compensation of employees	2 653.8	2 772.5	2 556.1	2 743.4	1.1%	28.7%	2 843.9	2 971.6	3 064.0	3.8%	27.6%
Goods and services ¹	1 458.3	1 919.4	1 667.5	2 030.7	11.7%	18.9%	2 690.2	2 699.7	2 754.0	10.7%	25.4%
of which:											
Computer services	82.9	100.6	101.4	123.9	14.3%	1.1%	185.4	189.8	196.1	16.6%	1.8%
Consultants: Business and advisory services	105.4	69.9	70.7	190.2	21.8%	1.2%	297.8	292.9	297.4	16.1%	2.8%
Infrastructure and planning services	1.6	7.4	2.8	117.9	316.0%	0.3%	542.1	495.7	486.8	60.4%	4.7%
Operating leases	146.0	407.6	468.6	408.1	40.9%	3.8%	606.7	625.3	643.4	16.4%	5.8%
Property payments	320.9	313.9	4.9	283.9	-4.0%	2.5%	234.3	240.6	248.3	-4.4%	2.3%
Travel and subsistence	339.3	343.5	131.4	233.4	-11.7%	2.8%	226.5	242.2	249.9	2.3%	2.2%
Interest and rent on land	0.0	0.0	0.2	0.0	-41.5%	0.0%	—	—	—	-100.0%	0.0%
Transfers and subsidies ¹	3 118.4	4 086.0	2 867.2	4 968.6	16.8%	40.2%	4 250.5	4 438.6	4 603.3	-2.5%	41.4%
Provinces and municipalities	310.8	300.8	230.8	123.8	-26.4%	2.6%	136.1	196.3	203.1	17.9%	1.7%
Departmental agencies and accounts	733.2	903.8	1 025.0	1 122.2	15.2%	10.1%	1 096.8	1 184.1	1 251.9	3.7%	11.0%
Foreign governments and international organisations	3.6	7.4	3.9	4.4	6.5%	0.1%	4.6	4.8	4.9	3.9%	0.0%
Public corporations and private enterprises	9.3	0.0	0.4	0.0	-87.3%	0.0%	0.0	0.0	0.0	-62.5%	0.0%
Non-profit institutions	4.3	8.3	6.4	8.7	27.0%	0.1%	9.1	9.4	9.7	3.7%	0.1%
Households	2 057.3	2 865.7	1 600.8	3 709.4	21.7%	27.4%	3 003.9	3 044.0	3 133.7	-5.5%	28.6%
Payments for capital assets	1 832.2	906.1	1 066.7	725.4	-26.6%	12.1%	570.7	605.1	626.8	-4.8%	5.6%
Buildings and other fixed structures	438.1	402.1	265.0	230.7	-19.2%	3.6%	—	—	—	-100.0%	0.0%
Machinery and equipment	91.1	91.9	76.4	90.0	-0.4%	0.9%	49.4	50.8	55.0	-15.1%	0.5%
Land and sub-soil assets	1 302.8	410.1	725.3	402.6	-32.4%	7.6%	521.1	554.1	571.7	12.4%	5.1%
Software and other intangible assets	0.2	2.0	—	2.1	121.1%	0.0%	0.1	0.1	0.1	-61.4%	0.0%
Payments for financial assets	4.2	2.0	5.6	—	-100.0%	0.0%	—	—	—	0.0%	0.0%
Total	9 066.9	9 686.1	8 163.2	10 468.1	4.9%	100.0%	10 355.2	10 715.1	11 048.1	1.8%	100.0%

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

Transfers and subsidies expenditure trends and estimates

Table 42.3 Vote transfers and subsidies trends and estimates

					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate				
R thousand	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Households											
Social benefits											
Current	7 752	5 174	8 559	3 116	-26.2%	0.2%	39 146	1 264	1 297	-25.3%	0.3%
Employee social benefits	7 752	5 174	8 559	3 116	-26.2%	0.2%	1 210	1 264	1 297	-25.3%	0.0%
Early retirement and voluntary exit programmes	–	–	–	–	–	–	37 936	–	–	–	0.3%
Other transfers to households											
Current	2 049 506	2 860 503	1 592 238	3 706 307	21.8%	67.9%	2 964 755	3 042 758	3 132 355	-5.5%	68.8%
Bursaries for non-employees	33 438	32 202	33 031	30 827	-2.7%	0.9%	32 271	33 631	34 651	4.0%	0.8%
Claims against the state	1 191	2 395	919	104	-55.6%	–	–	–	–	-100.0%	–
Restitution grants	2 008 795	2 798 430	1 516 351	3 427 519	19.5%	64.8%	2 687 616	2 757 145	2 840 819	-6.1%	62.3%
Land reform grants: Land redistribution payments	–	–	–	213 935	–	1.4%	161 348	168 130	173 505	-6.7%	3.8%
National rural youth service corps	6 082	27 476	41 937	33 922	77.3%	0.7%	83 520	83 852	83 380	35.0%	1.9%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	733 156	903 812	1 024 966	1 122 207	15.2%	25.2%	1 096 812	1 184 131	1 251 885	3.7%	26.6%
Primary Agriculture Sector	833	818	898	891	2.3%	–	925	963	1 013	4.4%	0.0%
Education and Training Authority											
Registration of deeds trading entity	–	–	–	1	–	–	19 268	–	–	-100.0%	0.1%
South African Geomatics Council	4 000	4 000	3 752	3 049	-8.7%	0.1%	3 157	3 278	3 380	3.5%	0.1%
Agricultural land holding account	596 760	734 942	855 674	946 248	16.6%	20.8%	894 491	993 778	1 055 596	3.7%	22.1%
KwaZulu-Natal Ingonyama Trust Board	24 391	23 781	21 867	22 847	-2.2%	0.6%	23 770	24 718	25 486	3.7%	0.6%
Office of the Valuer-General	107 172	140 271	142 775	149 171	11.7%	3.6%	155 201	161 394	166 410	3.7%	3.6%

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

					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation			Medium-term expenditure estimate				
R thousand	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Public corporations and private enterprises											
Other transfers to public corporations											
Current	12	15	12	18	14.5%	–	18	19	1	-61.8%	0.0%
Communication licences	12	15	12	18	14.5%	–	18	19	1	-61.8%	0.0%
Capital	–	–	–	1	–	–	–	–	–	-100.0%	–
Land Bank black producer commercialisation programme	–	–	–	1	–	–	–	–	–	-100.0%	–
Other transfers to private enterprises											
Current	9 257	–	360	–	-100.0%	0.1%	–	–	–	–	–
Claims against the state	9 257	–	360	–	-100.0%	0.1%	–	–	–	–	–
Non-profit institutions											
Current	4 263	8 335	6 397	8 733	27.0%	0.2%	9 086	9 448	9 742	3.7%	0.2%
South African Council for Planners	4 263	8 335	6 397	8 733	27.0%	0.2%	9 086	9 448	9 742	3.7%	0.2%
Foreign governments and international organisations											
Current	3 629	7 382	3 863	4 381	6.5%	0.1%	4 574	4 760	4 907	3.9%	0.1%
Open Geospatial Consortium	529	577	607	600	4.3%	–	627	655	684	4.5%	0.0%
Regional Centre for Mapping of Resources for Development	3 100	6 805	3 256	3 781	6.8%	0.1%	3 947	4 105	4 223	3.8%	0.1%
Provinces and municipalities											
Provincial agencies and funds											
Current	93	407	72	449	69.0%	–	478	499	519	4.9%	0.0%
Vehicle licences	93	407	72	449	69.0%	–	478	499	519	4.9%	0.0%
Municipal bank accounts											
Current	310 688	300 404	230 719	123 353	-26.5%	6.4%	135 606	195 762	202 615	18.0%	4.0%
Municipal rates and taxes	–	46 438	–	24 170	–	0.5%	16 750	12 377	12 884	-18.9%	0.3%
Rates and taxes	310 675	253 966	230 686	99 183	-31.7%	5.9%	118 856	183 385	189 731	24.1%	3.7%
Fines and penalties	13	–	–	–	-100.0%	–	–	–	–	–	–
Municipal bank accounts	–	–	33	–	–	–	–	–	–	–	–
Total	3 118 356	4 086 032	2 867 186	4 968 565	16.8%	100.0%	4 250 475	4 438 641	4 603 321	-2.5%	100.0%

Personnel information

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

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

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

2. Rand million.

Departmental receipts

Table 42.5 Departmental receipts by economic classification

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
	2022/23	2023/24	2024/25					2026/27	2027/28	2028/29		
R thousand	2022/23	2023/24	2024/25	2025/26	2025/26	2022/23	2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Departmental receipts	69 543	82 389	83 721	33 528	40 354	-16.6%	100.0%	42 096	43 613	45 188	3.8%	100.0%
Sales of goods and services produced by department	19 073	18 390	15 875	16 163	16 163	-5.4%	25.2%	16 745	17 348	17 975	3.6%	39.8%
Sales by market establishments	643	718	776	1 022	1 022	16.7%	1.1%	1 059	1 097	1 137	3.6%	2.5%
of which:												
Dwellings	49	45	320	302	302	83.3%	0.3%	313	324	336	3.6%	0.7%
Rental parking:	57	37	11	—	—	-100.0%	—	—	—	—	—	—
Covered and open Market establishment: Non-residential building	537	636	445	720	720	10.3%	0.8%	746	773	801	3.6%	1.8%
Administrative fees	15 843	15 121	12 652	12 531	12 531	-7.5%	20.3%	12 983	13 451	13 937	3.6%	30.8%
of which:												
Inspection fees:	2	—	—	—	—	-100.0%	—	—	—	—	—	—
Statutory services	10	63	9	11	11	3.2%	—	12	13	14	8.4%	—
Other	37	36	115	20	20	-18.5%	0.1%	21	22	23	4.8%	0.1%
Servitude rights	15 794	15 022	12 528	12 500	12 500	-7.5%	20.2%	12 950	13 416	13 900	3.6%	30.8%
Surveyor inspection fees	2 587	2 551	2 447	2 610	2 610	0.3%	3.7%	2 703	2 800	2 901	3.6%	6.4%
Other sales	327	217	154	200	200	-15.1%	0.3%	207	214	222	3.5%	0.5%
of which:												
Other	1 139	1 101	1 128	1 234	1 234	2.7%	1.7%	1 278	1 324	1 372	3.6%	3.0%
Services rendered:												
Commission on insurance and garnishee	1 121	1 233	1 165	1 176	1 176	1.6%	1.7%	1 218	1 262	1 307	3.6%	2.9%
Sales: Maps	2	1	26	2	2	—	—	2	3	4	26.0%	—
Sales of scrap, waste, arms and other used current goods	—	—	—	—	—	—	—	—	—	—	—	—
of which:												
Wastepaper	—	1	1	2	2	—	—	2	3	4	26.0%	—
Sales of scrap	2	—	25	—	—	-100.0%	—	—	—	—	—	—
Transfers received	—	—	205	4	4	—	0.1%	4	5	6	14.5%	—
Interest, dividends and rent on land	35 670	40 688	38 099	12 232	14 900	-25.2%	46.9%	15 436	15 992	16 568	3.6%	36.7%
Interest	32 336	35 703	16 693	7 900	7 900	-37.5%	33.6%	8 184	8 479	8 784	3.6%	19.4%
Rent on land	3 334	4 985	6 566	4 332	7 000	28.0%	7.9%	7 252	7 513	7 784	3.6%	17.2%
Sales of capital assets	1 175	4 235	1 393	280	—	-100.0%	2.5%	290	300	311	—	0.7%
Transactions in financial assets and liabilities	13 623	19 075	28 123	4 847	9 285	-12.0%	25.4%	9 619	9 965	10 324	3.6%	22.8%
Total	69 543	82 389	83 721	33 528	40 354	-16.6%	100.0%	42 096	43 613	45 188	3.8%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

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

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million					2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Ministry	31.5	33.5	30.5	50.5	17.1%	1.7%	52.3	54.4	56.1	3.6%	2.5%
Department Management	50.9	51.3	55.3	68.6	10.5%	2.7%	72.1	75.3	77.7	4.2%	3.4%
Internal Audit	34.3	33.3	42.5	44.8	9.3%	1.8%	47.5	49.5	51.1	4.5%	2.3%
Financial Management Services	177.2	190.4	155.1	171.5	-1.1%	8.2%	216.5	185.9	191.7	3.8%	9.0%
Corporate Support Services	439.4	478.9	551.3	474.1	2.6%	22.8%	481.0	500.1	515.9	2.9%	22.8%
Provincial Operations	1 401.6	515.1	503.9	573.6	-25.8%	35.2%	578.9	603.6	622.2	2.8%	27.4%
Office Accommodation	339.4	658.0	714.2	638.1	23.4%	27.6%	693.9	715.8	736.7	4.9%	32.6%
Total	2 474.2	1 960.6	2 052.7	2 021.2	-6.5%	100.0%	2 142.2	2 184.6	2 251.4	3.7%	100.0%
Change to 2025				–			93.0	43.1	13.7		
Budget estimate											
Economic classification											
Current payments	2 397.9	1 895.2	1 996.8	1 996.4	-5.9%	97.4%	2 084.2	2 163.9	2 229.6	3.8%	98.5%
Compensation of employees	1 666.2	839.2	933.6	946.8	-17.2%	51.5%	985.5	1 028.6	1 060.1	3.8%	46.7%
Goods and services	731.7	1 056.0	1 063.2	1 049.5	12.8%	45.8%	1 098.7	1 135.3	1 169.5	3.7%	51.7%
of which:						–					–
Audit costs: External	11.3	11.3	11.6	27.1	33.7%	0.7%	23.8	24.6	25.4	-2.1%	1.1%
Communication	17.8	29.0	30.6	43.8	35.1%	1.4%	22.6	22.6	23.3	-19.0%	1.0%
Computer services	45.4	65.1	57.5	101.8	30.9%	3.2%	135.9	139.6	143.9	12.2%	6.4%
Operating leases	114.1	377.9	434.6	370.9	48.1%	15.2%	504.6	519.6	534.5	13.0%	23.7%
Property payments	293.3	294.5	–	269.0	-2.8%	10.1%	212.3	219.2	226.0	-5.7%	10.0%
Travel and subsistence	125.7	110.6	12.3	58.1	-22.7%	3.6%	60.7	63.6	66.2	4.5%	2.9%
Interest and rent on land	0.0	–	0.0	0.0	-10.6%	0.0%	–	–	–	-100.0%	–
Transfers and subsidies	4.8	3.8	5.9	1.5	-32.9%	0.2%	39.1	1.2	1.3	-4.6%	0.6%
Provinces and municipalities	0.1	0.1	0.1	0.1	7.4%	0.0%	0.1	0.1	0.1	4.2%	0.0%
Departmental agencies and accounts	0.8	0.8	0.9	0.9	2.3%	0.0%	0.9	1.0	1.0	4.4%	0.0%
Public corporations and private enterprises	0.0	0.0	0.0	0.0	14.5%	0.0%	0.0	0.0	0.0	-61.8%	0.0%
Households	3.9	2.8	4.9	0.5	-51.2%	0.1%	38.1	0.1	0.1	-31.9%	0.6%
Payments for capital assets	70.1	60.9	48.7	23.4	-30.7%	2.4%	18.9	19.4	20.5	-4.2%	0.9%
Buildings and other fixed structures	47.4	7.8	5.9	0.1	-88.9%	0.7%	–	–	–	-100.0%	–
Machinery and equipment	22.5	51.1	42.8	22.8	0.4%	1.6%	18.8	19.3	20.4	-3.7%	0.9%
Software and other intangible assets	0.2	2.0	–	0.5	35.7%	0.0%	0.1	0.1	0.1	-37.1%	0.0%
Payments for financial assets	1.3	0.7	1.3	–	-100.0%	0.0%	–	–	–	–	–
Total	2 474.2	1 960.6	2 052.7	2 021.2	-6.5%	100.0%	2 142.2	2 184.6	2 251.4	3.7%	100.0%
Proportion of total programme expenditure to vote expenditure	27.3%	20.2%	25.1%	19.3%	–	–	20.7%	20.4%	20.4%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	3.9	2.8	4.7	0.5	-51.2%	0.1%	38.1	0.1	0.1	-31.9%	0.6%
Employee social benefits	3.9	2.8	4.7	0.5	-51.2%	0.1%	0.1	0.1	0.1	-31.9%	0.0%
Early retirement and voluntary exit programmes	–	–	–	–	–	–	37.9	–	–	–	0.6%
Other transfers to households											
Current	–	–	0.2	–	–	–	–	–	–	–	–
Claims against the state	–	–	0.2	–	–	–	–	–	–	–	–
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	0.8	0.8	0.9	0.9	2.3%	–	0.9	1.0	1.0	4.4%	0.0%
Primary Agriculture Sector	0.8	0.8	0.9	0.9	2.3%	–	0.9	1.0	1.0	4.4%	0.0%
Education and Training Authority	–	–	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises											
Other transfers to public corporations											
Current	0.0	0.0	0.0	0.0	14.5%	–	0.0	0.0	0.0	-61.8%	0.0%
Communication licences	0.0	0.0	0.0	0.0	14.5%	–	0.0	0.0	0.0	-61.8%	0.0%
Provinces and municipalities											
Provincial agencies and funds											
Current	0.1	0.1	0.1	0.1	7.4%	–	0.1	0.1	0.1	4.2%	0.0%
Vehicle licences	0.1	0.1	0.1	0.1	7.4%	–	0.1	0.1	0.1	4.2%	0.0%
Municipal bank accounts											
Current	–	–	0.0	–	–	–	–	–	–	–	–
Municipal bank accounts	–	–	0.0	–	–	–	–	–	–	–	–

Personnel information

Table 42.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual		Revised estimate		Medium-term expenditure estimate												
			2024/25		Unit cost	2025/26		Unit cost	2026/27		Unit cost	2027/28		Unit cost			2028/29		Unit cost
Administration			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	2025/26 - 2028/29	2026/27 - 2028/29			
Salary level	1 368	5	1 286	933.6	0.7	1 405	946.8	0.7	1 390	985.5	0.7	1 380	1 028.6	0.7	1 360	1 060.1	0.8	-1.1%	100.0%
1 – 6	586	1	550	162.2	0.3	432	168.6	0.4	431	178.4	0.4	429	187.2	0.4	426	194.9	0.5	-0.5%	31.1%
7 – 10	593	1	566	393.3	0.7	661	379.5	0.6	656	399.4	0.6	651	417.7	0.6	639	429.4	0.7	-1.1%	47.1%
11 – 12	155	2	135	205.5	1.5	185	200.8	1.1	182	209.1	1.1	180	217.9	1.2	177	225.1	1.3	-1.5%	13.1%
13 – 16	33	1	22	161.6	7.3	127	197.9	1.6	121	198.6	1.6	120	205.9	1.7	118	210.7	1.8	-2.4%	8.7%
Other	1	–	13	10.9	0.8	–	–	–	–	–	–	–	–	–	–	–	–	–	–

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

2. Rand million.

Programme 2: Land Administration

Programme purpose

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

Objectives

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

Subprogrammes

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

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

Expenditure trends and estimates

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

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average Expenditure/Total (%)
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29		
R million											
National Geomatics Management Services	524.5	531.2	545.6	585.0	3.7%	76.8%	599.3	624.4	643.9	3.3%	73.0%
Spatial Planning and Land Use Deeds Registration	114.8	156.8	158.3	176.4	15.4%	21.3%	194.1	202.3	208.7	5.8%	23.6%
South African Council of Planners	—	—	—	0.0	—	0.0%	19.3	—	—	-100.0%	0.8%
South African Geomatics Council	4.3	8.3	6.4	8.7	27.0%	1.0%	9.1	9.4	9.7	3.7%	1.1%
Integrated Land Administration	4.0	4.0	3.8	3.0	-8.7%	0.5%	3.2	3.3	3.4	3.5%	0.4%
South African Spatial Data Infrastructure	—	—	—	0.0	—	0.0%	0.0	0.0	0.0	—	0.0%
	—	—	—	10.0	—	0.4%	9.8	9.7	10.0	-0.1%	1.1%
Total	647.5	700.4	714.1	783.2	6.5%	100.0%	834.7	849.1	875.7	3.8%	100.0%
Change to 2025 Budget estimate				—			8.0	(15.2)	(27.4)		
Economic classification											
Current payments	561.6	631.4	651.7	724.0	8.8%	90.3%	758.5	789.9	813.2	3.9%	92.3%
Compensation of employees	440.1	510.6	531.7	581.0	9.7%	72.5%	605.1	631.4	651.3	3.9%	73.8%
Goods and services	121.5	120.8	120.0	143.0	5.6%	17.8%	153.4	158.5	161.9	4.2%	18.5%
of which:											
Computer services	33.7	31.8	40.2	13.4	-26.4%	4.2%	38.7	38.9	40.5	44.5%	4.6%
Consultants: Business and advisory services	27.7	32.7	34.0	52.0	23.3%	5.1%	56.8	58.4	57.9	3.6%	6.8%
Contractors	13.5	8.7	8.9	15.1	3.8%	1.6%	15.3	17.0	17.6	5.3%	1.9%
Fleet services (including government motor transport)	2.2	2.1	3.9	2.3	0.9%	0.4%	2.5	2.8	2.9	8.9%	0.3%
Consumables: Stationery, printing and office supplies	3.4	2.6	2.6	4.9	12.9%	0.5%	4.1	4.3	4.7	-1.7%	0.5%
Travel and subsistence	19.2	20.1	—	31.7	18.1%	2.5%	20.3	21.2	21.8	-11.7%	2.5%
Transfers and subsidies	46.8	52.8	48.7	47.7	0.6%	6.9%	69.0	51.8	53.3	3.8%	6.8%
Provinces and municipalities	0.0	0.0	0.0	0.0	40.9%	0.0%	0.0	0.0	0.0	2.3%	0.0%
Departmental agencies and accounts	4.0	4.0	3.8	3.1	-8.6%	0.5%	22.4	3.3	3.4	3.5%	1.1%
Foreign governments and international organisations	3.6	7.4	3.9	4.4	6.5%	0.7%	4.6	4.8	4.9	3.9%	0.6%
Non-profit institutions	4.3	8.3	6.4	8.7	27.0%	1.0%	9.1	9.4	9.7	3.7%	1.1%
Households	34.9	33.1	34.7	31.5	-3.4%	4.7%	32.9	34.2	35.3	3.9%	4.0%
Payments for capital assets	38.6	16.1	13.6	11.5	-33.2%	2.8%	7.3	7.4	9.1	-7.4%	0.9%
Machinery and equipment	38.6	16.1	13.6	11.5	-33.2%	2.8%	7.3	7.4	9.1	-7.4%	0.9%
Payments for financial assets	0.4	0.0	0.1	—	-100.0%	0.0%	—	—	—	—	—
Total	647.5	700.4	714.1	783.2	6.5%	100.0%	834.7	849.1	875.7	3.8%	100.0%
Proportion of total programme expenditure to vote expenditure	7.1%	7.2%	8.7%	7.5%	—	—	8.1%	7.9%	7.9%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	1.5	0.9	1.7	0.7	-23.8%	0.2%	0.6	0.6	0.6	-1.8%	0.1%
Employee social benefits	1.5	0.9	1.7	0.7	-23.8%	0.2%	0.6	0.6	0.6	-1.8%	0.1%
Other transfers to households											
Current	33.4	32.2	33.0	30.8	-2.7%	4.6%	32.3	33.6	34.7	4.0%	3.9%
Bursaries for non-employees	33.4	32.2	33.0	30.8	-2.7%	4.6%	32.3	33.6	34.7	4.0%	3.9%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	4.0	4.0	3.8	3.1	-8.6%	0.5%	22.4	3.3	3.4	3.5%	1.1%
Registration of deeds trading entity	—	—	—	0.0	—	—	19.3	—	—	-100.0%	0.8%
South African Geomatics Council	4.0	4.0	3.8	3.0	-8.7%	0.5%	3.2	3.3	3.4	3.5%	0.4%
Non-profit institutions											
Current	4.3	8.3	6.4	8.7	27.0%	1.0%	9.1	9.4	9.7	3.7%	1.1%
South African Council for Planners	4.3	8.3	6.4	8.7	27.0%	1.0%	9.1	9.4	9.7	3.7%	1.1%
Foreign governments and international organisations											
Current	3.6	7.4	3.9	4.4	6.5%	0.7%	4.6	4.8	4.9	3.9%	0.6%
Open Geospatial Consortium	0.5	0.6	0.6	0.6	4.3%	0.1%	0.6	0.7	0.7	4.5%	0.1%
Regional Centre for Mapping of Resources for Development	3.1	6.8	3.3	3.8	6.8%	0.6%	3.9	4.1	4.2	3.8%	0.5%
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.0	0.0	0.0	40.9%	—	0.0	0.0	0.0	2.3%	0.0%
Vehicle licences	0.0	0.0	0.0	0.0	40.9%	—	0.0	0.0	0.0	2.3%	0.0%

Personnel information

Table 42.9 Land Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
Land Administration			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	789	–	746	531.7	0.7	799	581.0	0.7	794	605.1	0.8	789	631.4	0.8	770	651.3	0.8	-1.2%	100.0%
1 – 6	181	–	178	68.0	0.4	163	61.3	0.4	162	64.0	0.4	161	66.9	0.4	153	67.1	0.4	-2.1%	20.2%
7 – 10	365	–	346	200.5	0.6	386	222.2	0.6	385	232.8	0.6	383	243.3	0.6	374	249.4	0.7	-1.0%	48.5%
11 – 12	180	–	172	188.0	1.1	185	202.1	1.1	183	210.0	1.1	181	218.4	1.2	179	227.2	1.3	-1.1%	23.1%
13 – 16	63	–	50	75.2	1.5	65	95.4	1.5	64	98.2	1.5	64	102.8	1.6	64	107.5	1.7	-0.5%	8.2%

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

2. Rand million.

Programme 3: Land Reform and Restitution

Programme purpose

Acquire and redistribute land.

Objective

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

Subprogrammes

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

Expenditure trends and estimates

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

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

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

Economic classification						Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Adjusted appropriation	Average growth rate (%)		Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	964.0	1 734.8	1 282.0	1 640.4	19.4%	24.0%	2 057.9	1 855.5	1 882.7	4.7%	28.5%
Compensation of employees	498.9	1 268.7	944.1	1 032.2	27.4%	16.0%	1 071.1	1 118.0	1 152.1	3.7%	16.4%
Goods and services	465.0	466.1	337.8	608.2	9.4%	8.0%	986.8	737.5	730.6	6.3%	12.1%
of which:						—					—
Consultants: Business and advisory services	67.9	24.6	29.9	103.5	15.1%	1.0%	152.4	142.2	144.0	11.6%	2.2%
Infrastructure and planning services	1.4	1.8	1.2	17.1	132.5%	0.1%	303.0	43.2	13.5	-7.6%	1.8%
Legal services	57.2	120.3	20.5	58.6	0.8%	1.1%	62.4	62.0	63.1	2.5%	0.9%
Operating leases	27.0	24.1	27.2	33.2	7.1%	0.5%	98.3	101.8	104.9	46.8%	1.5%
Travel and subsistence	132.9	113.0	51.3	112.0	-5.6%	1.8%	118.1	127.8	131.2	5.4%	1.9%
Venues and facilities	40.1	27.7	9.7	38.3	-1.5%	0.5%	32.2	31.6	32.3	-5.6%	0.5%
Interest and rent on land	0.0	0.0	0.2	—	-100.0%	0.0%	—	—	—	—	—
Transfers and subsidies	3 050.6	4 001.8	2 769.8	4 885.5	17.0%	62.9%	4 058.9	4 301.8	4 465.3	-3.0%	63.1%
Provinces and municipalities	310.7	300.7	230.7	123.7	-26.4%	4.1%	136.0	196.1	203.0	18.0%	2.6%
Departmental agencies and accounts	728.3	899.0	1 020.3	1 118.3	15.4%	16.1%	1 073.5	1 179.9	1 247.5	3.7%	17.2%
Public corporations and private enterprises	—	—	—	0.0	—	0.0%	—	—	—	-100.0%	—
Households	2 011.6	2 802.1	1 518.8	3 643.6	21.9%	42.7%	2 849.5	2 925.8	3 014.8	-6.1%	43.3%
Payments for capital assets	1 347.0	443.8	750.6	504.4	-27.9%	13.0%	538.1	571.8	590.3	5.4%	8.4%
Buildings and other fixed structures	17.5	11.9	9.8	53.0	44.6%	0.4%	—	—	—	-100.0%	—
Machinery and equipment	26.7	21.7	15.5	47.2	21.0%	0.5%	17.0	17.6	18.6	-26.7%	0.3%
Land and sub-soil assets	1 302.8	410.1	725.3	402.6	-32.4%	12.2%	521.1	554.1	571.7	12.4%	8.1%
Software and other intangible assets	—	—	—	1.6	—	0.0%	—	—	—	-100.0%	—
Payments for financial assets	1.9	1.1	3.8	—	-100.0%	0.0%	—	—	—	—	—
Total	5 363.5	6 181.5	4 806.3	7 030.4	9.4%	100.0%	6 654.9	6 729.0	6 938.4	-0.4%	100.0%
Proportion of total programme expenditure to vote expenditure	59.2%	63.8%	58.9%	67.2%	—	—	64.3%	62.8%	62.8%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	1.6	1.3	1.7	2.0	6.6%	—	0.5	0.5	0.5	-36.0%	0.0%
Employee social benefits	1.6	1.3	1.7	2.0	6.6%	—	0.5	0.5	0.5	-36.0%	0.0%
Other transfers to households											
Current	2 010.0	2 800.8	1 517.1	3 641.6	21.9%	42.6%	2 849.0	2 925.3	3 014.3	-6.1%	43.2%
Claims against the state	1.2	2.4	0.7	0.1	-55.6%	—	—	—	—	-100.0%	—
Restitution grants	2 008.8	2 798.4	1 516.4	3 427.5	19.5%	41.7%	2 687.6	2 757.1	2 840.8	-6.1%	40.8%
Land reform grants: Land redistribution payments	—	—	—	213.9	—	0.9%	161.3	168.1	173.5	-6.7%	2.5%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	728.3	899.0	1 020.3	1 118.3	15.4%	16.1%	1 073.5	1 179.9	1 247.5	3.7%	17.2%
Agricultural land holding account	596.8	734.9	855.7	946.2	16.6%	13.4%	894.5	993.8	1 055.6	3.7%	14.5%
KwaZulu-Natal Ingonyama Trust Board	24.4	23.8	21.9	22.8	-2.2%	0.4%	23.8	24.7	25.5	3.7%	0.4%
Office of the Valuer-General	107.2	140.3	142.8	149.2	11.7%	2.3%	155.2	161.4	166.4	3.7%	2.4%
Public corporations and private enterprises											
Other transfers to public corporations											
Capital	—	—	—	0.0	—	—	—	—	—	-100.0%	—
Land Bank black producer commercialisation programme	—	—	—	0.0	—	—	—	—	—	-100.0%	—
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.3	—	0.3	375.2%	—	0.3	0.4	0.4	5.4%	0.0%
Vehicle licences	0.0	0.3	—	0.3	375.2%	—	0.3	0.4	0.4	5.4%	0.0%
Municipal bank accounts											
Current	310.7	300.4	230.7	123.4	-26.5%	4.1%	135.6	195.8	202.6	18.0%	2.6%
Municipal rates and taxes	—	46.4	—	24.2	—	0.3%	16.8	12.4	12.9	-18.9%	0.2%
Rates and taxes	310.7	254.0	230.7	99.2	-31.7%	3.8%	118.9	183.4	189.7	24.1%	2.4%
Fines and penalties	0.0	—	—	—	-100.0%	—	—	—	—	—	—

Personnel information

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

Number of posts estimated for 31 March 2026			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25			2025/26			2026/27		2027/28		2028/29				2025/26 - 2028/29	2026/27 - 2028/29	
Land Reform and Restitution			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	1 386	23	1 336	944.1	0.7	1 377	1 032.2	0.7	1 361	1 071.1	0.8	1 352	1 118.0	0.8	1 327	1 152.1	0.9	-1.2%	100.0%
1 – 6	255	1	254	98.4	0.4	255	103.2	0.4	254	108.2	0.4	254	113.9	0.4	249	117.5	0.5	-0.8%	18.7%
7 – 10	837	16	809	515.6	0.6	830	559.9	0.7	819	580.9	0.7	813	607.2	0.7	799	625.4	0.8	-1.3%	60.2%
11 – 12	188	1	180	197.0	1.1	187	214.3	1.1	185	223.1	1.2	184	233.6	1.3	180	241.8	1.3	-1.3%	13.6%
13 – 16	106	5	93	133.1	1.4	105	154.9	1.5	103	158.9	1.5	101	163.3	1.6	99	167.4	1.7	-1.9%	7.5%

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

2. Rand million.

Programme 4: Rural Development

Programme purpose

Facilitate rural development strategies for socioeconomic growth.

Objective

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

Subprogrammes

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

Expenditure trends and estimates

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

Table 12.12 Rural Development expenditure trends and estimates by subprogramme and economic classification											
Subprogramme				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	
National Rural Youth Service Corps	156.9	352.2	242.2	193.3	7.2%	35.7%	291.5	296.2	297.9	15.5%	33.3%
Rural Infrastructure Development	403.4	469.3	325.7	387.9	-1.3%	59.9%	378.2	596.7	622.5	17.1%	60.1%
Technology Research and Development	19.2	19.2	22.3	31.4	17.9%	3.5%	33.1	34.3	35.4	4.0%	3.9%
Rural Development Co-ordination	2.1	3.0	–	20.7	113.7%	1.0%	20.6	25.2	26.9	9.1%	2.7%
Total	581.6	843.7	590.2	633.3	2.9%	100.0%	723.4	952.4	982.7	15.8%	100.0%
Change to 2025 Budget estimate				–			(209.6)	(14.1)	(27.1)		

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

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Current payments	188.6	430.5	293.2	413.3	29.9%	50.0%	633.5	862.1	892.5	29.3%	89.8%
Compensation of employees	48.6	154.0	146.7	183.3	55.7%	20.1%	182.2	193.7	200.4	3.0%	21.7%
Goods and services	140.1	276.4	146.5	229.9	18.0%	29.9%	451.3	668.4	692.1	44.4%	68.1%
of which:						—					—
Consultants: Business and advisory services	4.1	6.7	4.3	19.5	68.4%	1.3%	70.3	72.5	75.2	56.9%	8.2%
Infrastructure and planning services	0.3	5.4	1.7	100.6	613.4%	4.1%	238.8	452.1	473.0	67.5%	43.8%
Contractors	1.4	2.3	0.0	5.7	58.1%	0.4%	6.5	6.5	6.6	5.3%	0.7%
Travel and subsistence	61.4	99.8	67.7	31.7	-19.8%	9.8%	27.4	29.6	30.7	-1.1%	3.3%
Training and development	46.7	126.5	0.2	44.3	-1.7%	8.2%	97.5	96.1	94.6	28.8%	10.8%
Operating payments	1.0	0.5	3.2	1.6	17.0%	0.2%	1.6	1.7	1.7	1.6%	0.2%
Transfers and subsidies	16.0	27.6	42.7	33.9	28.4%	4.5%	83.5	83.9	83.4	35.0%	9.4%
Public corporations and private enterprises	9.3	—	0.4	—	-100.0%	0.4%	—	—	—	—	—
Households	6.8	27.6	42.4	33.9	71.2%	4.2%	83.5	83.9	83.4	35.0%	9.4%
Payments for capital assets	376.4	385.4	253.8	186.2	-20.9%	45.4%	6.3	6.5	6.9	-66.7%	0.7%
Buildings and other fixed structures	373.2	382.4	249.4	177.7	-21.9%	44.6%	—	—	—	-100.0%	—
Machinery and equipment	3.3	3.0	4.5	8.5	37.1%	0.7%	6.3	6.5	6.9	-6.8%	0.7%
Payments for financial assets	0.6	0.2	0.4	—	-100.0%	0.0%	—	—	—	—	—
Total	581.6	843.7	590.2	633.3	2.9%	100.0%	723.4	952.4	982.7	15.8%	100.0%
Proportion of total programme expenditure to vote expenditure	6.4%	8.7%	7.2%	6.1%	—	—	7.0%	8.9%	8.9%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.7	0.2	0.4	—	-100.0%	—	—	—	—	—	—
Employee social benefits	0.7	0.2	0.4	—	-100.0%	—	—	—	—	—	—
Other transfers to households											
Current	6.1	27.5	41.9	33.9	77.3%	4.1%	83.5	83.9	83.4	35.0%	9.4%
National rural youth service corps	6.1	27.5	41.9	33.9	77.3%	4.1%	83.5	83.9	83.4	35.0%	9.4%
Public corporations and private enterprises											
Other transfers to private enterprises											
Current	9.3	—	0.4	—	-100.0%	0.4%	—	—	—	—	—
Claims against the state	9.3	—	0.4	—	-100.0%	0.4%	—	—	—	—	—

Personnel information

Table 42.13 Rural Development personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2026				Number and cost ² of personnel posts filled/planned for on funded establishment													Average growth rate (%)		Average: Salary level/ Total (%)	
Number of funded posts		Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
			2024/25			2025/26			2026/27			2027/28			2028/29				2025/26 - 2028/29	2026/27 - 2028/29
				Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Rural Development																				
Salary level		205	4	190	146.7	0.8	205	183.3	0.9	203	182.2	0.9	202	193.7	1.0	184	200.4	1.1	-3.5%	100.0%
	1 – 6	29	–	29	13.1	0.5	30	15.6	0.5	30	15.8	0.5	30	16.9	0.6	25	15.5	0.6	-5.9%	14.4%
	7 – 10	80	3	77	51.7	0.7	79	60.9	0.8	79	61.7	0.8	79	66.1	0.8	67	63.1	0.9	-5.3%	38.2%
	11 – 12	60	–	55	49.8	0.9	60	62.4	1.0	60	62.9	1.0	60	67.3	1.1	59	73.6	1.2	-0.6%	30.4%
	13 – 16	36	1	29	32.0	1.1	36	44.4	1.2	34	41.9	1.2	33	43.4	1.3	33	48.1	1.5	-2.9%	17.0%

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

2. Rand million.

Entities

Agricultural land holding account

Selected performance indicators

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

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

Entity overview

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

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

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

Programmes/Objectives/Activities

Table 42.15 Agricultural land holding account expenditure trends and estimates by programme/objective/activity

	Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	2022/23 - 2025/26	2022/23 - 2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2025/26 - 2028/29
R million												
Administration	579.3	679.2	812.6	1 142.3	25.4%	100.0%	1 158.1	1 247.1	1 299.7		4.4%	100.0%
Total	579.3	679.2	812.6	1 142.3	25.4%	100.0%	1 158.1	1 247.1	1 299.7		4.4%	100.0%

Statements of financial performance, cash flow and financial position

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

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

KwaZulu-Natal Ingonyama Trust Board

Selected performance indicators

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

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

1. No historical data available.

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

Entity overview

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

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

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

Programmes/Objectives/Activities

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

	Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26				2026/27	2027/28	2028/29		
R million												
Administration	39.9	32.8	29.2	32.4		-6.7%	100.0%	33.7	35.1	36.3	3.9%	100.0%
Total	39.9	32.8	29.2	32.4		-6.7%	100.0%	33.7	35.1	36.3	3.9%	100.0%

Statements of financial performance, cash flow and financial position

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

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

Personnel information

Table 42.20 KwaZulu-Natal Ingonyama Trust Board personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average salary level/ Total (%)
Number of funded posts	Number of approved establishment		Actual		Revised estimate			Medium-term expenditure estimate											
			2024/25			2025/26			2026/27			2027/28			2028/29				
KwaZulu-Natal Ingonyama Trust Board			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	26	26	26	18.7	0.7	26	20.0	0.8	32	20.9	0.7	30	21.8	0.7	30	22.8	0.8	4.9%	100.0%
1 – 6	2	2	2	0.6	0.3	2	0.6	0.3	–	–	–	–	–	–	–	–	–	-100.0%	–
7 – 10	19	19	19	11.1	0.6	19	12.4	0.7	28	16.3	0.6	26	17.0	0.7	26	17.8	0.7	11.0%	87.0%
11 – 12	1	1	1	0.9	0.9	1	0.9	0.9	1	0.9	0.9	1	1.0	1.0	1	1.0	1.0	–	3.3%
13 – 16	4	4	4	6.1	1.5	4	6.1	1.5	3	3.7	1.2	3	3.8	1.3	3	4.0	1.3	-9.1%	9.8%

1. Rand million.

Office of the Valuer-General

Selected performance indicators

Table 42.21 Office of the Valuer-General performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Average number of working days taken to issue a valuation certificate per year	Valuations	Increased employment and work opportunities	50	50	50	50	50	50	50
Percentage completion of valuations submitted by clients within the specified times per year	Valuations		— ¹	99.6% (498/500)	100% (615)	100%	100%	100%	100%

1. No historical data available.

Entity overview

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

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

Programmes/Objectives/Activities

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

					Average growth rate (%)	Average: Expenditure/Total (%)				Average growth rate (%)	Average: Expenditure/Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Administration	8.1	9.6	12.2	23.8	43.4%	12.3%	22.8	24.2	26.5	3.6%	15.0%
Valuations	23.3	21.9	30.8	61.8	38.5%	31.5%	37.5	39.1	40.8	-12.9%	24.0%
Operations	52.1	62.3	65.8	65.4	7.9%	56.2%	95.8	99.8	103.1	16.4%	61.0%
Total	83.5	93.8	108.7	151.0	21.9%	100.0%	156.0	163.1	170.4	4.1%	100.0%

Statements of financial performance, cash flow and financial position

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

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome			2025/26				2022/23 - 2025/26	2026/27	2027/28		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	
Revenue											
Non-tax revenue	1.8	5.7	4.0	1.8	0.1%	2.4%	4.4	4.9	5.4	43.0%	3.0%
Other non-tax revenue	1.8	5.7	4.0	1.8	0.1%	2.4%	4.4	4.9	5.4	43.0%	3.0%
Transfers received	107.2	140.3	142.8	149.2	11.7%	97.6%	155.2	161.4	166.4	3.7%	97.0%
Total revenue	109.0	146.0	146.8	151.0	11.5%	100.0%	159.6	166.3	171.8	4.4%	100.0%
Expenses											
Current expenses	83.5	93.8	108.7	151.0	21.9%	100.0%	156.0	163.1	170.4	4.1%	100.0%
Compensation of employees	45.5	57.6	68.1	68.4	14.6%	54.8%	81.7	85.6	89.4	9.4%	52.5%
Goods and services	36.1	36.2	34.4	82.6	31.8%	43.3%	74.3	77.5	81.0	-0.7%	47.5%
Depreciation	1.9	–	6.2	–	-100.0%	1.9%	–	–	–	–	–
Total expenses	83.5	93.8	108.7	151.0	21.9%	100.0%	156.0	163.1	170.4	4.1%	100.0%
Surplus/(Deficit)	25.5	52.1	38.1	–	-100.0%	–	3.6	3.2	1.4	–	–

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

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

Personnel information

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

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

1. Rand million.

Registration of deeds trading account

Selected performance indicators

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

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

Entity overview

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

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

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

Programmes/Objectives/Activities

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

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

Statements of financial performance, cash flow and financial position

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

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

Personnel information

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

Number of posts estimated for 31 March 2026			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29		2025/26 - 2028/29			2026/27 - 2028/29
Registration of Deeds Trading Account			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	1 376	1 376	1 091	683.3	0.6	1 376	767.2	0.6	1 376	802.5	0.6	1 376	837.4	0.6	1 376	875.0	0.6	—	100.0%
1 – 6	549	549	443	173.0	0.4	549	191.5	0.3	549	200.3	0.4	549	209.4	0.4	549	218.7	0.4	—	39.9%
7 – 10	629	629	502	314.0	0.6	629	339.4	0.5	629	355.0	0.6	629	370.3	0.6	629	387.0	0.6	—	45.7%
11 – 12	145	145	106	108.3	1.0	145	149.4	1.0	145	156.3	1.1	145	162.7	1.1	145	170.0	1.2	—	10.5%
13 – 16	53	53	40	88.0	2.2	53	86.9	1.6	53	90.9	1.7	53	95.0	1.8	53	99.3	1.9	—	3.9%

1. Rand million.