

Mpumalanga, A Province that Works for All



ADJUSTED ESTIMATES OF PROVINCIAL REVENUE AND EXPENDITURE 2026/27

provincial treasury
MPUMALANGA PROVINCE
REPUBLIC OF SOUTH AFRICA

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MPUMALANGA
THE PLACE OF THE RISING SUN

FOREWORD

The Adjustments Budget process represents an important moment to take stock of our fiscal position and respond to the pressing service delivery needs of our people.

This responsibility assumes even greater significance when viewed against the difficult economic conditions that continue to place pressure on public finances and the whole society.

The economy grew by only 0.4% in the first quarter and contracted by 0.2% in the second. The same trendline is visible at the provincial level. The South African Reserve Bank expects some recovery in the second half of the year and forecasts 1.2% growth for 2026.

While these figures reflect a constrained growth environment, they also underscore the importance of efficiencies in budget management across the administration and absolute focus on the primary objectives of the Seventh Administration.

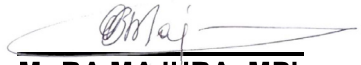
Against this backdrop, the Provincial Budget is adjusted slightly upward compared to the main appropriations as tabled in March 2026. The main contribution to this adjusted budget is the provincial receipts, which were made possible through improved revenue mobilisation, and the provincial investment portfolio to support the implementation of provincial priorities.

We remain steadfast in advancing the aspirations of the people of Mpumalanga by ensuring that public resources are directed towards interventions that improve livelihoods, expand economic opportunities and contribute to inclusive and sustainable development.

At the same time, we will continue to strengthen financial management and accountability, and support all efforts aimed at improving public finance management to advance the priorities of the Provincial Government.

I wish to express my sincere appreciation to Premier Mandla Ndlovu, my colleagues in the Executive Council, and the Budget and Finance Committee for their contributions throughout the budget adjustment process.

I also extend my gratitude to the Acting Head: Provincial Treasury, Ms Gugu Mashiteng, the management team, and all officials of the Provincial Treasury for their professionalism, dedication and hard work in preparing this Adjustments Budget



Mr BA MAJUBA, MPL
MEC for FINANCE
19 NOVEMBER 2026

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Introduction

The budget cycle timeline

March: The Member of the Executive Council (MEC) of Finance tables the Budget and Appropriation Bill in the Provincial Legislature.

April: Start of the provincial government's financial year.

November: The MEC of Finance tables the Adjustments Budget and the Adjustments Appropriation Bill in the Provincial Legislature.

The budget process

The Budget proposes government spending for the next three years, i.e. the medium-term expenditure framework (MTEF). Through an accompanying Appropriation Bill, the Executive seeks the Legislature's approval of its spending plans for the upcoming financial year.

Amounts allocated for the first year of the new MTEF period are then appropriated from the Provincial Revenue Fund in terms of the Appropriation Act. Allocations made in the Appropriation Act are shown by Vote. A Vote specifies the total amount appropriated per department. The Estimates of Provincial Revenue and Expenditure (EPRE) provide details of the planned spending of all provincial government departments over the MTEF period.

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

The adjustments budget process

The adjustments process provides for authorized revisions to the budget during the financial year, in response to developments that affect planned government spending. The Adjusted Estimates of Provincial Revenue and Expenditure (AEPRE) and the Adjustments Appropriation Bill are tabled in the Provincial Legislature by the MEC of Finance.

The Adjustments Budget can allocate amounts that were set aside as contingencies in the Main Appropriation, as well as additional funds approved for various types of spending. These permissible adjustments are reflected in the Adjustments Appropriation, which includes both the amounts initially allocated in the Appropriation Act, 2026, and the revisions contained in the Adjustments Appropriation Bill.

The AEPRE sets out the details of revisions to departmental spending plans for the first year of the Medium-Term Expenditure Framework (MTEF), which corresponds to the current financial year. The AEPRE also includes updated projections of departmental expenditure and revenue, any adjustments to performance projections/targets, technical financial amendments.

The 2026 Adjustments Budget

The Public Finance Management Act (1999) (PFMA) specifies the type of spending permissible as an adjustment in the adjusted budget. The Treasury Regulations, issued by National Treasury in terms of the PFMA, provide instructions on how to comply with the Act.

Additional allocations are also made mainly from the Provincial Revenue Fund to fund adjustments due to significant and unforeseeable economic and financial events e.g. when unforeseeable economic and financial events affect the fiscal targets set in the Budget, adjustments might need to be made. An example of such an event is inflation that is significantly higher than anticipated in the estimates projected for the MTEF period.

The 2026 Adjustments Budget includes adjustments in the budget cycle supported by relevant legislation, and makes provision for:

- **Unforeseeable and unavoidable expenditure:** Expenditure that could not be anticipated at the time of tabling the main budget. National Treasury regulations specify that the following may not be regarded as unforeseeable and unavoidable expenditure: spending that, although known when finalizing estimates of expenditure, could not be accommodated in the allocations at the time; spending increases due to tariff adjustments and price increases; and spending to extend existing services or create new services that are not unforeseeable and unavoidable.
- **Section 25 of the Public Finance Management Act (1999):** The MEC or Minister of Finance may approve the use of unappropriated funds if it is for spending of an exceptional nature. This happens if postponing the spending to future legislature or parliamentary appropriation would seriously prejudice the public interest. The MEC of Finance must subsequently provide a report to Legislature and the Auditor-General.
- **Appropriation of expenditure earmarked in the 2026 Budget speech:** In certain instances, an amount to be allocated for a specific purpose will be announced by the Minister or MEC of Finance in the Budget speech, with the details of the annual allocations to be decided later. This is usually when plans have not been finalised in time to decide on the specific allocation amounts for the main Budget.
- **Virements:** The use of unspent funds from amounts appropriated under one main division (programme) to defray excess expenditure under another main division (programme) within the same vote. The PFMA and the Treasury Regulations set the parameters within which virements may take place.
- **Shifts within votes:** The use of unspent funds to defray increased expenditure within a main division (programme) of a vote by shifting funds between different segments (subprogrammes and economic classifications) of the main division (programme). Shifts may include the reallocation of fund incorrectly allocated in the EPRE process. The PFMA and the Treasury Regulations set the parameters within which shifts may take place.
- **Shifts between votes:** The use of unspent funds in a vote to defray increased expenditure in another vote. Such shifts include functions being shifted to another vote or institution in terms of legislation and/or following the reassignment of responsibility for the functions. The associated assets, including personnel, and liabilities also need to be shifted.
- **Roll-overs:** Unspent funds from the previous financial year may be rolled over into the current

financial year when activities planned to be completed by the end of the previous year have not been completed but are close to completion. The Treasury Regulations restrict roll-overs as follows: compensation of employees funding may not be rolled over; a maximum of 5 per cent of a vote's budget for goods and services may be rolled over; funding for transfers and subsidies may not be rolled over for any purpose other than what the funds were originally allocated for; and unspent funds on payments for capital assets may be rolled over only to finalise projects or the acquisition of assets already in progress.

- **Self-financing expenditure:** Spending financed from revenue derived from a vote's specific activities. This revenue is paid into the Provincial Revenue Fund. If self-financing expenditure is approved, these funds are allocated to the vote.
- **Declared unspent funds:** Unspent amounts that will not be spent in the current financial year, explicitly indicated as a reduction to the vote's allocation.
- **Direct charges against the Provincial Revenue Fund:** An amount spent in terms of section 213(2)b of the Constitution, other than appropriation legislation, and that is not budgeted for in any programme in a particular vote and is not included in any appropriation act. These amounts are shown as separate items, such as spending on debt-service costs, the provincial equitable share and payments to the National Revenue Fund.
- **Gifts, donations and sponsorships:** Cash amounts exceeding R100 000 per beneficiary are included in the Adjustments Appropriation Bill.

Summary of Adjustments for 2026/27

Adjustments to vote appropriations amount to an increase of R2.588 billion, as outlined in the table below:

Summary of adjustments	R thousand
Roll-overs - Voted Funds (under 'Other')	350 077
Roll-overs - Conditional Grants	305 657
Roll-overs - S22(1) of the PFMA	26 145
Unforeseeable / Unavoidable - Conditional Grants	284 000
Declared Unspent Funds	(31 000)
Money for expenditure already announced - PES	100 762
Adjustments due to significant and unforeseeable economic and financial events (Conditional Grants)	2 983
Adjustments due to significant and unforeseeable economic and financial events (Contingency Reserves)	1 549 176
Total	**2 587 800**

The Provincial Treasury conducted virtual Medium-Term Expenditure Hearings (MTECHs) on 20, 22 to 23 October 2026 to assess the allocative efficiencies of provincial budgets, taking into account the current fiscal climate affecting the provincial fiscal framework. This is part of the budget process, to provide monitoring and oversight responsibilities to departments and to assess progress made with budget implementation and preparation. The process highlights Departmental financial performance and budget pressures that might have financial implications and would require consideration during the Adjustments Budget.

MTECHs make recommendations to Provincial Premiers' Budget Committees, Provincial Executive Councils and other political structures tasked with taking final decisions on the budget proposals. The Budget and Finance Committee and Provincial Executive Council convened on 10 November 2026 to finalize on financing the provincial priorities that are affecting communities in the province and could be addressed from available or reprioritized funds.

Total amount adjusted budget to departments' baselines amounts to **R2.046 billion** addition mainly due to the following;

- ***Appropriation of expenditure earmarked in the 2026 Budget speech*** - **R100.7 million** is added to the PES for 2026/27 to continue funding the rollout of the Early Retirement Programme. The programme is being implemented in phases to ensure fiscal efficiency and achieve targeted headcount reductions without distorting the baseline distribution. Within the PES, the additional funds are allocated to provinces as a targeted add-on based strictly on approved programme applications.
- ***Unforeseeable and unavoidable*** - **R245 million** is added to provincial conditional grants to fund the reconstruction and rehabilitation of provincial infrastructure damaged by rainfall, flooding, thunderstorms and strong winds that occurred in the province between December 2025 and June 2026. Of this amount,
    - R25 million is added to the Health Facility Revitalisation Grant, in the Department of Health;
    - R115 million is added to the Provincial Roads Maintenance Grant in the Department of Public Works, Roads and Transport and;
    - R105 million is added to the Comprehensive Agricultural Support Programme Grant Department of Agriculture, Rural Development, Land and Environmental Affairs.

  These allocations must be spent strictly in accordance with the verified repair schedules and disaster project lists approved by the National Disaster Management Centre and the responsible national transferring officers
- ***Unforeseeable and unavoidable*** – An amount of **R39 million** is added to the province under conditional grants. National Disaster Management Centre, through the National Department of Cooperative Governance and Traditional Affairs was approved, to release funds from the Provincial Disaster Response Grant (PDRG) through Gazette no. 55611 dated 21 October 2026, and distributed as follows:
    - R11 million to Department of Agriculture, Rural Development, Land and Environmental Affairs;
    - R10 million to Department of Cooperative Governance, Human Settlements and Traditional Affairs; and
    - R18 million to Department of Public Works, Roads and Transport.
- ***Adjustment due to significant and unforeseeable economic and financial events -*** National Department of Transport made a request to amend the PTOG allocations as published in the 2026 Division of Revenue Act, to correct erroneous allocations across provinces. Mpumalanga therefore receives an additional **R2.983 million** to the PTOG for the 2026/27 financial year. The allocation was made through Gazette No. 55257 dated 28 August 2026.
- ***Adjustment due to significant and unforeseeable economic and financial events*** **- R1.549 billion** is added from provincial contingency reserves.

Provincial Summary Tables

Table 1: Adjusted Provincial Receipts (Overall Source of Funding)

Provincial Summary of Receipts	2026/27								
		Additional appropriation							
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared unspent funds	Other Adjustments	Total additional appropriation	Adjusted appropriation	% change
Equitable Share	56 006 810	-	-	-	-	100 762	100 762	56 107 572	0.2%
Conditional Grants	10 733 451	305 657	284 000	-	-	2 983	592 640	11 326 091	5.5%
Own Revenue	2 885 709	-	-	-	(31 000)	-	(31 000)	2 854 709	-1.1%
Other	764 477	376 222	-	-	-	1 549 176	1 925 398	2 689 875	251.9%
Total	**70 390 447**	**681 879**	**284 000**	**-**	**(31 000)**	**1 652 921**	**2 587 800**	**72 978 247**	**3.7%**

Table 1.1: Adjusted Provincial Equitable Share per Vote

Equitable Share per Vote	2026/27								
		Additional appropriation							
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared unspent funds	Other Adjustments	Total additional appropriation	Adjusted appropriation	% change
1. Office of the Premier	484 378	-	-	-	-	12 871	12 871	497 249	2.7%
2. Provincial Legislature	524 241	-	-	-	-	-	-	524 241	–
3. Provincial Treasury	568 410	-	-	-	-	3 973	3 973	572 383	0.7%
4. Co-operative Governance, Human Settlements and Traditional Affairs	1 159 241	-	-	-	-	8 138	8 138	1 167 379	0.7%
5. Agriculture, Rural Development, Land and Environmental Affairs	1 379 528	-	-	-	-	17 825	17 825	1 397 353	1.3%
6. Economic Development and Tourism	1 344 003	-	-	-	-	4 683	4 683	1 348 686	0.3%
7. Education	26 933 842	-	-	-	-	(9 845)	(9 845)	26 923 997	-0.0%
8. Public Works, Roads and Transport	2 913 988	-	-	-	-	37 218	37 218	2 951 206	1.3%
9. Community Safety, Security and Liaison	1 754 057	-	-	-	-	11 589	11 589	1 765 646	0.7%
10. Health	16 500 251	-	-	-	-	936	936	16 501 187	0.0%
11. Culture, Sport and Recreation	423 711	-	-	-	-	5 259	5 259	428 970	1.2%
12. Social Development	2 021 160	-	-	-	-	8 115	8 115	2 029 275	0.4%
Total	**56 006 810**	**-**	**-**	**-**	**-**	**100 762**	**100 762**	**56 107 572**	**0.2%**

Table 1.2: Adjusted Own Revenue per Vote

Own Revenue per Vote	2026/27								
		Additional appropriation							
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared unspent funds	Other Adjustments	Total additional appropriation	Adjusted appropriation	% change
1. Office of the Premier	11 989	-	-	-	-	-	-	11 989	–
2. Provincial Legislature	60 219	-	-	-	-	-	-	60 219	–
3. Provincial Treasury	158 480	-	-	-	-	-	-	158 480	–
4. Co-operative Governance, Human Settlements and Traditional Affairs	193 876	-	-	-	-	-	-	193 876	–
5. Agriculture, Rural Development, Land and Environmental Affairs	45 000	-	-	-	-	-	-	45 000	–
6. Economic Development and Tourism	58 000	-	-	-	-	-	-	58 000	–
7. Education	360 893	-	-	-	-	-	-	360 893	–
8. Public Works, Roads and Transport	531 292	-	-	-	-	-	-	531 292	–
9. Community Safety, Security and Liaison	590 641	-	-	-	-	-	-	590 641	–
10. Health	821 806	-	-	-	-	-	-	821 806	–
11. Culture, Sport and Recreation	53 513	-	-	-	(31 000)	-	(31 000)	22 513	-57.9%
12. Social Development	-	-	-	-	-	-	-	-	–
Total	**2 885 709**	**-**	**-**	**-**	**(31 000)**	**-**	**(31 000)**	**2 854 709**	**-1.1%**

Table 1.3: Adjusted Provincial Reserves per Vote

Other per Vote	2026/27								
		Additional appropriation							
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared unspent funds	Other Adjustments	Total additional appropriation	Adjusted appropriation	% change
1. Office of the Premier	9 592	3 904	-	-	-	10 064	13 968	23 560	145.6%
2. Provincial Legislature	-	26 145	-	-	-	13 200	39 345	39 345	–
3. Provincial Treasury	2 295	-	-	-	-	-	-	2 295	–
4. Co-operative Governance, Human Settlements and Traditional Affairs	1 827	15 889	-	-	-	107 384	123 273	125 100	6747.3%
5. Agriculture, Rural Development, Land and Environmental Affairs	113 254	-	-	-	-	278 561	278 561	391 815	246.0%
6. Economic Development and Tourism	-	23 414	-	-	-	41 298	64 712	64 712	–
7. Education	432 156	224 784	-	-	-	494 739	719 523	1 151 679	166.5%
8. Public Works, Roads and Transport	201 830	62 552	-	-	-	296 520	359 072	560 902	177.9%
9. Community Safety, Security and Liaison	1 885	-	-	-	-	101 729	101 729	103 614	5396.8%
10. Health	-	19 534	-	-	-	118 142	137 676	137 676	–
11. Culture, Sport and Recreation	1 638	-	-	-	-	24 000	24 000	25 638	1465.2%
12. Social Development	-	-	-	-	-	63 539	63 539	63 539	–
Total	**764 477**	**376 222**	**-**	**-**	**-**	**1 549 176**	**1 925 398**	**2 689 875**	**251.9%**

Table 1.4: Adjusted Provincial Conditional Grants

Conditional Grants Summary per Vote	2026/27								
		Additional appropriation							
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared unspent funds	Other Adjustments	Total additional appropriation	Adjusted appropriation	% change
4. Co-operative Governance, Human Settlements and Traditional Affairs	**1 015 494**	**2 445**	**10 000**	**-**	**-**	**-**	**12 445**	**1 027 939**	**1.2%**
Human Settlements Development Grant	883 591	-	-	-	-	-	-	883 591	–
Informal Settlements Upgrading Partnership Grant	128 297	2 445	-	-	-	-	2 445	130 742	1.9%
Expanded Public Works Programme Integrated Grant for	3 606	-	-	-	-	-	-	3 606	–
Provincial Disaster Response Grant	-	-	10 000	-	-	-	10 000	10 000	–
5. Agriculture, Rural Development, Land and Environmental Affairs	**289 241**	**163 506**	**116 000**	**-**	**-**	**-**	**279 506**	**568 747**	**96.6%**
Comprehensive Agricultural Support Programme Grant	273 259	163 506	116 000	-	-	-	279 506	552 765	102.3%
Land Care Programme Grant: Poverty Relief and	10 688	-	-	-	-	-	-	10 688	–
Expanded Public Works Programme Intergrated Grant for	5 294	-	-	-	-	-	-	5 294	–
6. Economic Development and Tourism	**4 632**	**-**	**-**	**-**	**-**	**-**	**-**	**4 632**	**–**
Expanded Public Works Programme Intergrated Grant for	4 632	-	-	-	-	-	-	4 632	–
7. Education	**2 892 549**	**28 632**	**-**	**-**	**-**	**-**	**28 632**	**2 921 181**	**1.0%**
Education Infrastructure Grant	1 377 208	-	-	-	-	-	-	1 377 208	–
HIV and AIDS (Life Skills Education) Grant	20 648	-	-	-	-	-	-	20 648	–
Learners With Profound Intellectual Disabilities Grant	36 164	-	-	-	-	-	-	36 164	–
Maths, Science and Technology Grant	48 512	209	-	-	-	-	209	48 721	0.4%
National School Nutrition Programme Grant	1 039 286	3 306	-	-	-	-	3 306	1 042 592	0.3%
Early Childhood development Grant	368 570	13 117	-	-	-	-	13 117	381 687	3.6%
Expanded Public Works Programme Integrated Grant for	2 161	-	-	-	-	-	-	2 161	–
Provincial Disaster Response Grant	-	12 000	-	-	-	-	12 000	12 000	–
8. Public Works, Roads and Transport	**2 409 645**	**96 324**	**133 000**	**-**	**-**	**2 983**	**232 307**	**2 641 952**	**9.6%**
Provincial Roads Maintenance Grant	1 563 718	67 324	115 000	-	-	-	182 324	1 746 042	11.7%
Public Transport Operations Grant	840 343	-	-	-	-	2 983	2 983	843 326	0.4%
Expanded Public Works Programme Intergrated Grant for	5 584	-	-	-	-	-	-	5 584	–
Provincial Disaster Response Grant	-	29 000	18 000	-	-	-	47 000	47 000	–
9. Community Safety, Security and Liaison	**3 859**	**-**	**-**	**-**	**-**	**-**	**-**	**3 859**	**–**
Expanded Public Works Programme Integrated Grant for	3 859	-	-	-	-	-	-	3 859	–
10. Health	**3 871 308**	**13 457**	**25 000**	**-**	**-**	**-**	**38 457**	**3 909 765**	**1.0%**
Health Facility Revitalisation Grant	504 907	-	25 000	-	-	-	25 000	529 907	5.0%
Human Resources and Training Grant	299 521	-	-	-	-	-	-	299 521	–
District Health Programme Grant	2 723 670	-	-	-	-	-	-	2 723 670	–
National Tertiary Services Grant	297 144	5 457	-	-	-	-	5 457	302 601	1.8%
National Health Insurance Grant	35 918	-	-	-	-	-	-	35 918	–
Expanded Public Works Programme Intergrated Grant for	10 148	-	-	-	-	-	-	10 148	–
Provincial Disaster Response Grant	-	8 000	-	-	-	-	8 000	8 000	–
11. Culture, Sport and Recreation	**242 511**	**1 293**	**-**	**-**	**-**	**-**	**1 293**	**243 804**	**0.5%**
Community Library Services Grant	185 722	-	-	-	-	-	-	185 722	–
Mass Participation and Sport Development Grant	54 737	1 293	-	-	-	-	1 293	56 030	2.4%
Expanded Public Works Programme Intergrated Grant for	2 052	-	-	-	-	-	-	2 052	–
12. Social Development	**4 212**	**-**	**-**	**-**	**-**	**-**	**-**	**4 212**	**–**
Expanded Public Works Programme Intergrated Grant for	4 212	-	-	-	-	-	-	4 212	–
									–
Total	**10 733 451**	**305 657**	**284 000**	**-**	**-**	**2 983**	**592 640**	**11 326 091**	**5.5%**

Table 2: Adjusted appropriations per vote and adjusted estimates

Provincial Adjusted Estimates	2026/27								
		Additional appropriation							
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared unspent funds	Other Adjustments	Total additional appropriation	Adjusted appropriation	% change
1. Office of the Premier	505 959	3 904	-	-	-	22 935	26 839	532 798	5.3%
2. Provincial Legislature	523 425	26 145	-	-	-	13 200	39 345	562 770	7.5%
3. Provincial Treasury	729 185	-	-	-	-	3 973	3 973	733 158	0.5%
4. Co-operative Governance, Human Settlements and Traditional Affairs	2 370 438	18 334	10 000	-	-	115 522	143 856	2 514 294	6.1%
5. Agriculture, Rural Development, Land and Environmental Affairs	1 827 023	163 506	116 000	-	-	296 386	575 892	2 402 915	31.5%
6. Economic Development and Tourism	1 406 635	23 414	-	-	-	45 981	69 395	1 476 030	4.9%
7. Education	30 619 440	253 416	-	-	-	484 894	738 310	31 357 750	2.4%
8. Public Works, Roads and Transport	6 056 755	158 876	133 000	-	-	336 721	628 597	6 685 352	10.4%
9. Community Safety, Security and Liaison	2 350 442	-	-	-	-	113 318	113 318	2 463 760	4.8%
10. Health	21 193 365	32 991	25 000	-	-	119 078	177 069	21 370 434	0.8%
11. Culture, Sport and Recreation	721 373	1 293	-	-	(31 000)	29 259	(448)	720 925	-0.1%
12. Social Development	2 025 372	-	-	-	-	71 654	71 654	2 097 026	3.5%
	-	-	-	-	-	-	-	-	–
Subtotal	**70 329 412**	**681 879**	**284 000**	**-**	**(31 000)**	**1 652 921**	**2 587 800**	**72 917 212**	**3.7%**
Direct charge against provincial revenue fund	61 035	-	-	-	-	-	-	61 035	–
Total	**70 390 447**	**681 879**	**284 000**	**-**	**(31 000)**	**1 652 921**	**2 587 800**	**72 978 247**	**3.7%**
Economic classification									–
Current payments	**59 276 020**	**254 913**	**95 000**	**490 984**	**-**	**1 016 769**	**1 857 666**	**61 133 686**	**3.1%**
Compensation of employees	43 893 042	-	-	(267 419)	-	172 406	(95 013)	43 798 029	-0.2%
Goods and services	15 382 978	254 913	95 000	758 403	-	844 363	1 952 679	17 335 657	12.7%
Interest and rent on land	-	-	-	-	-	-	-	-	–
Transfers and subsidies	**6 742 231**	**32 028**	**-**	**73 587**	**-**	**198 980**	**304 595**	**7 046 826**	**4.5%**
Provinces and municipalities	369 917	-	-	(1 200)	-	-	(1 200)	368 717	-0.3%
Departmental agencies and accounts	833 389	16 747	-	3 730	-	25 885	46 362	879 751	5.6%
Higher education institutions	-	-	-	-	-	-	-	-	–
Foreign governments and international organisations	-	-	-	-	-	-	-	-	–
Public corporations and private enterprises	1 387 583	-	-	(14 022)	-	2 983	(11 039)	1 376 544	-0.8%
Non-profit institutions	2 726 683	10 982	-	47 509	-	20 950	79 441	2 806 124	2.9%
Households	1 424 659	4 299	-	37 570	-	149 162	191 031	1 615 690	13.4%
Payments for capital assets	**4 372 196**	**394 938**	**189 000**	**(564 571)**	**(31 000)**	**437 172**	**425 539**	**4 797 735**	**9.7%**
Buildings and other fixed structures	3 615 578	357 163	189 000	(428 557)	(31 000)	318 568	405 174	4 020 752	11.2%
Machinery and equipment	720 602	34 349	-	(150 498)	-	118 604	2 455	723 057	0.3%
Heritage assets	-	-	-	-	-	-	-	-	–
Specialised military assets	-	-	-	-	-	-	-	-	–
Biological assets	2 000	-	-	-	-	-	-	2 000	–
Land and sub-soil assets	-	-	-	-	-	-	-	-	–
Software and other intangible assets	34 016	3 426	-	14 484	-	-	17 910	51 926	52.7%
Payments for financial assets	-	-	-	-	-	-	-	-	–
Total	**70 390 447**	**681 879**	**284 000**	**-**	**(31 000)**	**1 652 921**	**2 587 800**	**72 978 247**	**3.7%**

Table 2.1: Adjusted appropriations per economic classification

Compensation of Employees per Vote	2026/27								
		Additional appropriation							
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared unspent funds	Other Adjustments	Total additional appropriation	Adjusted appropriation	% change
1. Office of the Premier	230 229	-	-	(15 859)	-	18 597	2 738	232 967	1.2%
2. Provincial Legislature	346 436	-	-	-	-	-	-	346 436	–
3. Provincial Treasury	285 146	-	-	(14 165)	-	-	(14 165)	270 981	-5.0%
4. Co-operative Governance, Human Settlements and Traditional Affairs	880 221	-	-	(49 021)	-	-	(49 021)	831 200	-5.6%
5. Agriculture, Rural Development, Land and Environmental Affairs	830 705	-	-	(3 200)	-	-	(3 200)	827 505	-0.4%
6. Economic Development and Tourism	206 684	-	-	(14 273)	-	-	(14 273)	192 411	-6.9%
7. Education	23 755 726	-	-	(122 865)	-	11 467	(111 398)	23 644 328	-0.5%
8. Public Works, Roads and Transport	1 392 300	-	-	(40 607)	-	-	(40 607)	1 351 693	-2.9%
9. Community Safety, Security and Liaison	974 840	-	-	-	-	65 020	65 020	1 039 860	6.7%
10. Health	13 605 758	-	-	(7 429)	-	75 522	68 093	13 673 851	0.5%
11. Culture, Sport and Recreation	299 271	-	-	-	-	-	-	299 271	–
12. Social Development	1 085 726	-	-	-	-	1 800	1 800	1 087 526	0.2%
Total	**43 893 042**	**-**	**-**	**(267 419)**	**-**	**172 406**	**(95 013)**	**43 798 029**	**-0.2%**

Goods and Services per Vote	2026/27								
		Additional appropriation							
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared unspent funds	Other Adjustments	Total additional appropriation	Adjusted appropriation	% change
1. Office of the Premier	149 112	-	-	5 716	-	1 312	7 028	156 140	4.7%
2. Provincial Legislature	124 118	18 765	-	-	-	3 000	21 765	145 883	17.5%
3. Provincial Treasury	393 685	-	-	2 947	-	-	2 947	396 632	0.7%
4. Co-operative Governance, Human Settlements and Traditional Affairs	291 549	-	-	36 568	-	22 000	58 568	350 117	20.1%
5. Agriculture, Rural Development, Land and Environmental Affairs	699 930	74 506	70 000	(36 420)	-	142 000	250 086	950 016	35.7%
6. Economic Development and Tourism	104 353	2 961	-	12 273	-	7 365	22 599	126 952	21.7%
7. Education	3 921 170	148 176	-	73 284	-	314 688	536 148	4 457 318	13.7%
8. Public Works, Roads and Transport	2 040 104	1 212	-	351 008	-	230 000	582 220	2 622 324	28.5%
9. Community Safety, Security and Liaison	1 351 523	-	-	(2 000)	-	36 709	34 709	1 386 232	2.6%
10. Health	5 707 783	8 000	25 000	273 609	-	20 000	326 609	6 034 392	5.7%
11. Culture, Sport and Recreation	255 083	1 293	-	30 961	-	24 000	56 254	311 337	22.1%
12. Social Development	344 568	-	-	10 457	-	43 289	53 746	398 314	15.6%
Total	**15 382 978**	**254 913**	**95 000**	**758 403**	**-**	**844 363**	**1 952 679**	**17 335 657**	**12.7%**

Transfers and Subsidies per Vote	2026/27								
		Additional appropriation							
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared unspent funds	Other Adjustments	Total additional appropriation	Adjusted appropriation	% change
1. Office of the Premier	104 618	-	-	10 143	-	3 026	13 169	117 787	12.6%
2. Provincial Legislature	110 021	-	-	-	-	10 200	10 200	120 221	9.3%
3. Provincial Treasury	17 041	-	-	1 218	-	3 973	5 191	22 232	30.5%
4. Co-operative Governance, Human Settlements and Traditional Affairs	1 126 900	4 299	-	11 148	-	56 538	71 985	1 198 885	6.4%
5. Agriculture, Rural Development, Land and Environmental Affairs	113 654	-	-	(4 865)	-	17 825	12 960	126 614	11.4%
6. Economic Development and Tourism	1 090 178	16 747	-	-	-	31 318	48 065	1 138 243	4.4%
7. Education	2 003 033	10 982	-	60 795	-	10 000	81 777	2 084 810	4.1%
8. Public Works, Roads and Transport	1 275 230	-	-	5 170	-	40 201	45 371	1 320 601	3.6%
9. Community Safety, Security and Liaison	5 356	-	-	-	-	11 589	11 589	16 945	216.4%
10. Health	383 160	-	-	(10 721)	-	936	(9 785)	373 375	-2.6%
11. Culture, Sport and Recreation	34 068	-	-	1 156	-	5 259	6 415	40 483	18.8%
12. Social Development	478 972	-	-	(457)	-	8 115	7 658	486 630	1.6%
Total	**6 742 231**	**32 028**	**-**	**73 587**	**-**	**198 980**	**304 595**	**7 046 826**	**4.5%**

Payments of Capital Assets per Vote	2026/27								
		Additional appropriation							
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared unspent funds	Other Adjustments	Total additional appropriation	Adjusted appropriation	% change
1. Office of the Premier	22 000	3 904	-	-	-	-	3 904	25 904	17.7%
2. Provincial Legislature	3 885	7 380	-	-	-	-	7 380	11 265	190.0%
3. Provincial Treasury	33 313	-	-	10 000	-	-	10 000	43 313	30.0%
4. Co-operative Governance, Human Settlements and Traditional Affairs	71 768	14 035	10 000	1 305	-	36 984	62 324	134 092	86.8%
5. Agriculture, Rural Development, Land and Environmental Affairs	182 734	89 000	46 000	44 485	-	136 561	316 046	498 780	173.0%
6. Economic Development and Tourism	5 420	3 706	-	2 000	-	7 298	13 004	18 424	239.9%
7. Education	939 511	94 258	-	(11 214)	-	148 739	231 783	1 171 294	24.7%
8. Public Works, Roads and Transport	1 349 121	157 664	133 000	(315 571)	-	66 520	41 613	1 390 734	3.1%
9. Community Safety, Security and Liaison	18 723	-	-	2 000	-	-	2 000	20 723	10.7%
10. Health	1 496 664	24 991	-	(255 459)	-	22 620	(207 848)	1 288 816	-13.9%
11. Culture, Sport and Recreation	132 951	-	-	(32 117)	(31 000)	-	(63 117)	69 834	-47.5%
12. Social Development	116 106	-	-	(10 000)	-	18 450	8 450	124 556	7.3%
Total	**4 372 196**	**394 938**	**189 000**	**(564 571)**	**(31 000)**	**437 172**	**425 539**	**4 797 735**	**9.7%**

Overall per Vote	2026/27								
		Additional appropriation							
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared unspent funds	Other Adjustments	Total additional appropriation	Adjusted appropriation	% change
1. Office of the Premier	505 959	3 904	-	-	-	22 935	26 839	532 798	5.3%
2. Provincial Legislature	584 460	26 145	-	-	-	13 200	39 345	623 805	6.7%
3. Provincial Treasury	729 185	-	-	-	-	3 973	3 973	733 158	0.5%
4. Co-operative Governance, Human Settlements and Traditional Affairs	2 370 438	18 334	10 000	-	-	115 522	143 856	2 514 294	6.1%
5. Agriculture, Rural Development, Land and Environmental Affairs	1 827 023	163 506	116 000	-	-	296 386	575 892	2 402 915	31.5%
6. Economic Development and Tourism	1 406 635	23 414	-	-	-	45 981	69 395	1 476 030	4.9%
7. Education	30 619 440	253 416	-	-	-	484 894	738 310	31 357 750	2.4%
8. Public Works, Roads and Transport	6 056 755	158 876	133 000	-	-	336 721	628 597	6 685 352	10.4%
9. Community Safety, Security and Liaison	2 350 442	-	-	-	-	113 318	113 318	2 463 760	4.8%
10. Health	21 193 365	32 991	25 000	-	-	119 078	177 069	21 370 434	0.8%
11. Culture, Sport and Recreation	721 373	1 293	-	-	(31 000)	29 259	(448)	720 925	-0.1%
12. Social Development	2 025 372	-	-	-	-	71 654	71 654	2 097 026	3.5%
Total	**70 390 447**	**681 879**	**284 000**	**-**	**(31 000)**	**1 652 921**	**2 587 800**	**72 978 247**	**3.7%**

Table 3: Infrastructure summary per vote

Provincial Infrastructure Summary per Vote	2026/27								
		Additional appropriation							
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared unspent funds	Other Adjustments	Total additional appropriation	Adjusted appropriation	% change
2. Provincial Legislature	620	-	-	-	-	-	-	620	–
3. Provincial Treasury	6 534	-	-	3 239	-	-	3 239	9 773	49.6%
4. Co-operative Governance, Human Settlements and Traditional Affairs	1 164 615	16 764	10 000	1 338	-	58 400	86 502	1 251 117	7.4%
5. Agriculture, Rural Development, Land and Environmental Affairs	204 995	89 000	46 000	20 869	-	136 561	292 430	497 425	142.7%
6. Economic Development and Tourism	20 924	3 706	-	-	-	7 298	11 004	31 928	52.6%
7. Education	1 934 600	106 258	-	-	-	79 739	185 997	2 120 597	9.6%
8. Public Works, Roads and Transport	2 330 237	157 664	133 000	93 902	-	196 520	581 086	2 911 323	24.9%
9. Community Safety, Security and Liaison	29 460	-	-	1 100	-	-	1 100	30 560	3.7%
10. Health	1 464 158	8 000	25 000	(128 803)	-	-	(95 803)	1 368 355	-6.5%
11. Culture, Sport and Recreation	120 008	-	-	(20 287)	(31 000)	-	(51 287)	68 721	-42.7%
12. Social Development	133 239	-	-	-	-	18 450	18 450	151 689	13.8%
Total	**7 409 390**	**381 392**	**214 000**	**(28 642)**	**(31 000)**	**496 968**	**1 032 718**	**8 442 108**	**13.9%**
Maintenance and repair: Current	**2 195 105**	**20 000**	**25 000**	**252 633**	**-**	**130 000**	**427 633**	**2 622 738**	**19.5%**
3. Provincial Treasury	-	-	-	3 239	-	-	3 239	3 239	–
4. Co-operative Governance, Human Settlements and Traditional Affairs	850	-	-	-	-	-	-	850	–
5. Agriculture, Rural Development, Land and Environmental Affairs	23 000	-	-	-	-	-	-	23 000	–
6. Economic Development and Tourism	633	-	-	-	-	-	-	633	–
7. Education	922 063	12 000	-	-	-	-	12 000	934 063	1.3%
8. Public Works, Roads and Transport	1 008 230	-	-	184 813	-	130 000	314 813	1 323 043	31.2%
9. Community Safety, Security and Liaison	10 460	-	-	-	-	-	-	10 460	–
10. Health	212 766	8 000	25 000	64 581	-	-	97 581	310 347	45.9%
11. Culture, Sport and Recreation	1 500	-	-	-	-	-	-	1 500	–
12. Social Development	15 603	-	-	-	-	-	-	15 603	–
Upgrade and additions: Capital	**1 239 716**	**56 899**	**18 000**	**(206 739)**	**-**	**-**	**(131 840)**	**1 107 876**	**-10.6%**
5. Agriculture, Rural Development, Land and Environmental Affairs	34 230	-	-	-	-	-	-	34 230	–
7. Education	386 134	-	-	-	-	-	-	386 134	–
8. Public Works, Roads and Transport	527 341	56 899	18 000	(107 794)	-	-	(32 895)	494 446	-6.2%
10. Health	292 011	-	-	(98 945)	-	-	(98 945)	193 066	-33.9%
Refurbishment and rehabilitation: Capital	**593 736**	**7 000**	**125 000**	**(102 341)**	**-**	**10 000**	**39 659**	**633 395**	**6.7%**
4. Co-operative Governance, Human Settlements and Traditional Affairs	9 277	7 000	10 000	-	-	10 000	27 000	36 277	291.0%
5. Agriculture, Rural Development, Land and Environmental Affairs	6 403	-	-	-	-	-	-	6 403	–
7. Education	90 122	-	-	-	-	-	-	90 122	–
8. Public Works, Roads and Transport	487 934	-	115 000	(102 341)	-	-	12 659	500 593	2.6%
New infrastructure assets: Capital	**1 782 126**	**289 558**	**46 000**	**(119 477)**	**(31 000)**	**301 270**	**486 351**	**2 268 477**	**27.3%**
4. Co-operative Governance, Human Settlements and Traditional Affairs	30 000	5 535	-	-	-	-	5 535	35 535	18.5%
5. Agriculture, Rural Development, Land and Environmental Affairs	118 516	89 000	46 000	20 869	-	136 561	292 430	410 946	246.7%
7. Education	434 779	94 258	-	-	-	79 739	173 997	608 776	40.0%
8. Public Works, Roads and Transport	166 500	100 765	-	(25 620)	-	66 520	141 665	308 165	85.1%
10. Health	828 393	-	-	(94 439)	-	-	(94 439)	733 954	-11.4%
11. Culture, Sport and Recreation	113 789	-	-	(20 287)	(31 000)	-	(51 287)	62 502	-45.1%
12. Social Development	90 149	-	-	-	-	18 450	18 450	108 599	20.5%
Infrastructure transfers: Capital	**1 078 888**	**7 935**	**-**	**1 338**	**-**	**55 698**	**64 971**	**1 143 859**	**6.0%**
4. Co-operative Governance, Human Settlements and Traditional Affairs	1 078 888	4 229	-	1 338	-	48 400	53 967	1 132 855	5.0%
6. Economic Development and Tourism	-	3 706	-	-	-	7 298	11 004	11 004	–
Infrastructure: Leases	**200 939**	**-**	**-**	**8 991**	**-**	**-**	**8 991**	**209 930**	**4.5%**
2. Provincial Legislature	620	-	-	-	-	-	-	620	–
3. Provincial Treasury	6 534	-	-	-	-	-	-	6 534	–
4. Co-operative Governance, Human Settlements and Traditional Affairs	45 600	-	-	-	-	-	-	45 600	–
5. Agriculture, Rural Development, Land and Environmental Affairs	22 846	-	-	-	-	-	-	22 846	–
6. Economic Development and Tourism	20 291	-	-	-	-	-	-	20 291	–
8. Public Works, Roads and Transport	30 614	-	-	7 891	-	-	7 891	38 505	25.8%
9. Community Safety, Security and Liaison	19 000	-	-	1 100	-	-	1 100	20 100	5.8%
10. Health	23 228	-	-	-	-	-	-	23 228	–
11. Culture, Sport and Recreation	4 719	-	-	-	-	-	-	4 719	–
12. Social Development	27 487	-	-	-	-	-	-	27 487	–
Non Infrastructure	**318 880**	**-**	**-**	**136 953**	**-**	**-**	**136 953**	**455 833**	**42.9%**
7. Education	101 502	-	-	-	-	-	-	101 502	–
8. Public Works, Roads and Transport	109 618	-	-	136 953	-	-	136 953	246 571	124.9%
10. Health	107 760	-	-	-	-	-	-	107 760	–
Total	**7 409 390**	**381 392**	**214 000**	**(28 642)**	**(31 000)**	**496 968**	**1 032 718**	**8 442 108**	**13.9%**

Table 4: Expenditure outcome for 2025/26 and preliminary expenditure for 2026/27

Provincial Expenditure Trends	2025/26 Expenditure outcome					2026/27 Preliminary expenditure		
R Thousand	Adjusted appropriation	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted appropriation	Apr '25 - Mar '26	Apr '25 - Mar '26 % of adjusted appropriation	Adjusted appropriation	Apr '26 - Sep '26	Apr '26 - Sep '26 % of adjusted appropriation
1. Office of the Premier	493 827	186 290	37.7	487 233	98.7	532 798	185 810	34.9
2. Provincial Legislature	540 790	250 992	46.4	520 723	96.3	562 770	288 737	51.3
3. Provincial Treasury	647 494	315 976	48.8	630 843	97.4	733 158	321 556	43.9
4. Co-operative Governance, Human Settlements and Traditional Affairs	2 388 783	1 106 168	46.3	2 304 191	96.5	2 514 294	1 126 036	44.8
5. Agriculture, Rural Development, Land and Environmental Affairs	1 991 627	715 111	35.9	1 828 081	91.8	2 402 915	1 005 683	41.9
6. Economic Development and Tourism	1 423 941	647 877	45.5	1 388 892	97.5	1 476 030	699 072	47.4
7. Education	29 196 153	14 386 587	49.3	28 826 303	98.7	31 357 750	14 840 892	47.3
8. Public Works, Roads and Transport	6 382 748	2 965 973	46.5	6 222 979	97.5	6 685 352	3 259 425	48.8
9. Community Safety, Security and Liaison	2 173 160	1 067 101	49.1	2 172 779	100.0	2 463 760	1 237 874	50.2
10. Health	20 443 986	9 300 899	45.5	20 054 005	98.1	21 370 434	10 151 229	47.5
11. Culture, Sport and Recreation	631 373	315 413	50.0	601 741	95.3	720 925	328 472	45.6
12. Social Development	1 907 527	950 838	49.8	1 906 663	100.0	2 097 026	990 717	47.2
Subtotal	**68 221 409**	**32 209 225**	**47.2**	**66 944 433**	**98.1**	**72 917 212**	**34 435 503**	**47.2**
Direct charge against provincial revenue fund	**58 682**	**28 289**	**48.2**	**58 077**	**99.0**	**61 035**	**29 143**	**47.7**
Total	**68 280 091**	**32 237 514**	**47.2**	**67 002 510**	**98.1**	**72 978 247**	**34 464 646**	**47.2**
Economic classification								
Current payments	**56 819 441**	**27 384 217**	**48.2**	**56 193 444**	**98.9**	**61 133 686**	**29 251 833**	**47.8**
Compesation of employees	41 222 074	20 050 447	48.6	40 653 835	98.6	43 798 029	21 374 167	48.8
Goods and services	15 597 367	7 333 657	47.0	15 534 029	99.6	17 335 657	7 877 647	45.4
Interest and rent on land	-	113	-	5 580	-	-	19	-
Transfer payment and subsidies	**6 421 041**	**3 248 538**	**50.6**	**6 422 861**	**100.0**	**7 046 826**	**3 533 871**	**50.1**
Provinces and municipalities	352 966	302 899	85.8	350 147	99.2	368 717	324 284	87.9
Departmental agencies and accounts	768 563	362 646	47.2	755 790	98.3	879 751	389 051	44.2
Universities and technikons	-	-	-	-	-	-	-	-
Foreign governments & international organisations	-	-	-	-	-	-	-	-
Public corporations and private enterprises	1 274 162	508 182	39.9	1 270 201	99.7	1 376 544	526 243	38.2
Non-profit institutions	2 545 752	1 406 065	55.2	2 560 182	100.6	2 806 124	1 518 621	54.1
Households	1 479 598	668 746	45.2	1 486 541	100.5	1 615 690	775 672	48.0
Payments for capital assets	**5 039 576**	**1 604 759**	**31.8**	**4 381 010**	**86.9**	**4 797 735**	**1 672 809**	**34.9**
Buildings and other fixed structures	4 383 432	1 464 672	33.4	3 587 830	81.8	4 020 752	1 478 239	36.8
Machinery and equipment	577 173	98 260	17.0	649 713	112.6	723 057	146 848	20.3
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	863	204	23.6	863	100.0	2 000	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-
Software and other intangible assets	78 108	41 623	53.3	142 604	182.6	51 926	47 722	91.9
Payment for financial assets	-	-	-	-	-	-	-	-
Total payments	**68 280 058**	**32 237 514**	**47.2**	**66 997 315**	**98.1**	**72 978 247**	**34 458 513**	**47.2**

Table 5: Departmental receipts per vote and overall economic classifications

Provincial Receipts	2025/26 Audited outcome					2026/27 Actual receipts			
R Thousand	Adjusted estimate	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted estimate	Apr '25 - Mar '26	Apr '25 - Mar '26 % of adjusted estimate	Budget estimate	Adjusted budget estimate	Apr '26 - Sep '26	Apr ' - Sep ' % of adjusted estimate
1. Office of the Premier	738	1 221	165.4	9 467	1 282.8	772	772	1 568	203.1
2. Provincial Legislature	2 018	2 676	132.6	5 473	271.2	2 110	2 110	2 719	128.9
3. Provincial Treasury	164 997	322 598	195.5	713 395	432.4	260 000	260 000	289 062	111.2
4. Co-operative Governance, Human Settlements and Traditional Affairs	4 487	2 601	58.0	10 344	230.5	4 946	6 688	8 461	126.5
5. Agriculture, Rural Development, Land and Environmental Affairs	6 119	5 724	93.5	9 732	159.0	5 591	5 591	8 562	153.1
6. Economic Development and Tourism	1 516 677	923 452	60.9	1 929 961	127.2	1 566 802	1 566 802	1 134 357	72.4
7. Education	28 138	32 612	115.9	75 950	269.9	30 885	30 885	36 890	119.4
8. Public Works, Roads and Transport	55 046	24 635	44.8	57 226	104.0	57 513	57 513	22 775	39.6
9. Community Safety, Security and Liaison	1 730 183	852 064	49.2	1 818 261	105.1	1 816 897	1 816 897	907 457	49.9
10. Health	110 000	61 516	55.9	127 251	115.7	115 000	125 000	79 043	63.2
11. Culture, Sport and Recreation	2 023	812	40.1	1 603	79.2	2 116	2 116	1 175	55.5
12. Social Development	3 438	2 889	84.0	5 272	153.3	3 595	3 595	3 608	100.4
Total	**3 623 864**	**2 232 800**	**61.6**	**4 763 935**	**131.5**	**3 866 227**	**3 877 969**	**2 495 677**	**64.4**
Departmental receipts	**589 918**	**550 793**	**93.4**	**1 268 019**	**214.9**	**697 281**	**709 023**	**565 139**	**79.7**
Sales of goods and services other than capital assets	180 000	94 532	52.5	238 314	132.4	197 056	194 524	123 330	63.4
Transfers received	-	-	-	-	-	-	-	50	-
Fines,penalties and forfeits	173 192	67 151	38.8	147 728	85.3	173 480	173 480	61 177	35.3
Interest,dividends and rent on land	216 809	363 823	167.8	804 377	371.0	307 379	321 026	349 515	108.9
Sales of capital assets	9 589	6 182	64.5	25 661	267.6	9 751	9 556	6 050	63.3
Financial transactions in assets and liabilities	10 328	19 105	185.0	51 939	502.9	9 615	10 437	25 017	239.7
Tax receipts	**3 033 946**	**1 682 007**	**55.4**	**3 495 916**	**115.2**	**3 168 946**	**3 168 946**	**1 930 538**	**60.9**
Casino taxes	75 000	37 291	49.7	72 215	96.3	77 500	77 500	36 642	47.3
Horse racing taxes	1 425 000	874 483	61.4	1 833 542	128.7	1 472 500	1 472 500	1 087 063	73.8
Liquor licences	13 946	5 800	41.6	12 392	88.9	13 946	13 946	3 593	25.8
Motor vehicle licences	1 520 000	764 433	50.3	1 577 767	103.8	1 605 000	1 605 000	803 240	50.0
Total provincial receipts	**3 623 864**	**2 232 800**	**61.6**	**4 763 935**	**131.5**	**3 866 227**	**3 877 969**	**2 495 677**	**64.4**

Vote 01

Office of the Premier

Adjusted budget summary

Table 1.1: Adjusted Departmental Budget Summary

	2026/27				
R thousand	**Main Appropriation**	**Decrease**	**Increase**	**Adjusted Appropriation**	**% change**
Amount to be appropriated	**505 959**	**–**	**26 839**	**532 798**	**5.3%**
of which:					
Current payments	379 341	–	9 766	389 107	2.6%
Transfers and subsidies	104 618	–	13 169	117 787	12.6%
Payments for capital assets	22 000	–	3 904	25 904	17.7%
Payments for financial assets	–	–	–	–	–
Direct Charge against Provincial Revenue Fund	–	–	–	–	–
Executive authority	Premier				
Accounting officer	Director-General: Office of the Premier				
Website address	www.mpg.gov.za/departments/otp				

Summary of Revenue

Table 1.2: Summary of Receipts

Programme	2026/27								
		Additional Appropriation							
R thousand	**Main Appropriation**	**Roll-overs**	**Unforeseeable / Unavoidable**	**Virements and Shifts**	**Declared Unspent Funds**	**Other Adjustments**	**Total Additional Appropriation**	**Adjusted Appropriation**	**% change**
Equitable Share	484 378	–	–	–	–	12 871	12 871	497 249	2.7%
Conditional grants	–	–	–	–	–	–	–	–	–
Own Revenue	11 989	–	–	–	–	–	–	11 989	–
Other	9 592	3 904	–	–	–	10 064	13 968	23 560	145.6%
Total Revenue	**505 959**	**3 904**	**–**	**–**	**–**	**22 935**	**26 839**	**532 798**	**5.3%**

Mission

We exist to:

- Provide strategic leadership;
- Provide support for institutional development and integrity management with an emphasis on innovation, modernisation and professionalisation;
- Coordinate government programmes through integrated research and development; information, planning, monitoring and evaluation; and
- Provide professional advice through evidence-based decision-making support.

Performance

Changes to indicators and targets published in the 2026 EPRE

Indicator	Programme	Annual performance		
		2026/27 EPRE Target	2026/27 Actual Achievement (April to September)	Revised / New Target for 2026/27
Number of MoU signed with Provinces in Foreign Countries	Administration	1	0	_
Number of reports on the PCF with Local Government	Administration	2	1	_
Number of Departments monitored for compliance with Integrated Provincial Communication Plan	Institutional Development	11	11	_
Number of monitoring reports on the Implementation of the Provincial Plan for HIV, AIDS, TB and STIs compiled	Institutional Development	4	2	_
Number of monitoring reports on the mainstreaming of youth programmes compiled	Institutional Development	4	2	_
Number of status reports on the implementation of infrastructure projects compiled	Policy and Governance	4	2	_
Number of Departmental Annual Performance Plans assessed	Policy and Governance	11	0	_
Number of monitoring reports on the implementation of Provincial Knowledge Management Strategy compiled	Policy and Governance	4	2	_
Number of monitoring reports on the implementation of the District One Plans compiled	Policy and Governance	3	2	_
Number of monitoring reports on the implementation of the Provincial Research Agenda compiled	Policy and Governance	4	2	_

Changes to indicators and targets published in the 2026 EPRE

No changes.

Adjusted Estimates of Provincial Expenditure 2026

Table 1.3: Adjusted Estimates

Programme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Administration	197 190	478	–	4 459	–	1 645	6 582	203 772	3.3%
2. Institutional Development	241 591	–	–	171	–	21 290	21 461	263 052	8.9%
3. Policy and Governance	67 178	3 426	–	(4 630)	–	–	(1 204)	65 974	-1.8%
Total	**505 959**	**3 904**	**–**	**–**	**–**	**22 935**	**26 839**	**532 798**	**5.3%**
Economic classification									
Current payments	**379 341**	**–**	**–**	**(10 143)**	**–**	**19 909**	**9 766**	**389 107**	**2.6%**
Compensation of employees	230 229	–	–	(15 859)	–	18 597	2 738	232 967	1.2%
Goods and services	149 112	–	–	5 716	–	1 312	7 028	156 140	4.7%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**104 618**	**–**	**–**	**10 143**	**–**	**3 026**	**13 169**	**117 787**	**12.6%**
Provinces and municipalities	48	–	–	(8)	–	–	(8)	40	-16.7%
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	96 777	–	–	–	–	–	–	96 777	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	7 793	–	–	10 151	–	3 026	13 177	20 970	169.1%
Payments for capital assets	**22 000**	**3 904**	**–**	**–**	**–**	**–**	**3 904**	**25 904**	**17.7%**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	12 000	478	–	–	–	–	478	12 478	4.0%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	10 000	3 426	–	–	–	–	3 426	13 426	34.3%
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**505 959**	**3 904**	**–**	**–**	**–**	**22 935**	**26 839**	**532 798**	**5.3%**

Programme 1: Administration

Table 1.3.1: Administration

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Premier Support	29 452	–	–	(3 609)	–	–	(3 609)	25 843	-12.3%
2. Executive Council Support	9 038	–	–	(946)	–	–	(946)	8 092	-10.5%
3. Director General Support	70 448	–	–	6 614	–	659	7 273	77 721	10.3%
4. Financial Management	88 252	478	–	2 400	–	986	3 864	92 116	4.4%
Total	**197 190**	**478**	**–**	**4 459**	**–**	**1 645**	**6 582**	**203 772**	**3.3%**
Economic classification									
Current payments	**178 206**	**–**	**–**	**(4 913)**	**–**	**–**	**(4 913)**	**173 293**	**-2.8%**
Compensation of employees	105 467	–	–	(7 209)	–	–	(7 209)	98 258	-6.8%
Goods and services	72 739	–	–	2 296	–	–	2 296	75 035	3.2%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**6 984**	**–**	**–**	**9 372**	**–**	**1 645**	**11 017**	**18 001**	**157.7%**
Provinces and municipalities	48	–	–	(8)	–	–	(8)	40	-16.7%
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	6 936	–	–	9 380	–	1 645	11 025	17 961	159.0%
Payments for capital assets	**12 000**	**478**	**–**	**–**	**–**	**–**	**478**	**12 478**	**4.0%**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	12 000	478	–	–	–	–	478	12 478	4.0%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**197 190**	**478**	**–**	**4 459**	**–**	**1 645**	**6 582**	**203 772**	**3.3%**

Programme 2: Institutional Development

Table 1.3.2: Institutional Development

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Strategic Human Resource	21 263	–	–	(880)	–	–	(880)	20 383	-4.1%
2. Information Communication Technolology	4 422	–	–	–	–	961	961	5 383	21.7%
3. Legal Services	4 631	–	–	(500)	–	10 064	9 564	14 195	206.5%
4. Communication Services	31 861	–	–	717	–	–	717	32 578	2.3%
5. Programme Support	179 414	–	–	834	–	10 265	11 099	190 513	6.2%
Total	**241 591**	**–**	**–**	**171**	**–**	**21 290**	**21 461**	**263 052**	**8.9%**
Economic classification									
Current payments	**144 045**	**–**	**–**	**(540)**	**–**	**19 909**	**19 369**	**163 414**	**13.4%**
Compensation of employees	88 922	–	–	(3 150)	–	18 597	15 447	104 369	17.4%
Goods and services	55 123	–	–	2 610	–	1 312	3 922	59 045	7.1%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**97 546**	**–**	**–**	**711**	**–**	**1 381**	**2 092**	**99 638**	**2.1%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	96 777	–	–	–	–	–	–	96 777	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	769	–	–	711	–	1 381	2 092	2 861	272.0%
Payments for capital assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**241 591**	**–**	**–**	**171**	**–**	**21 290**	**21 461**	**263 052**	**8.9%**

Programme 3: Policy and Governance

Table 1.3.3: Policy and Governance

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Special Programmes	–	–	–	–	–	–	–	–	–
2. Intergovermental Relations	–	–	–	–	–	–	–	–	–
3. Provincial and Policy Management	52 723	–	–	(18 130)	–	–	(18 130)	34 593	-34.4%
4. Programme Support	14 455	3 426	–	13 500	–	–	16 926	31 381	117.1%
Total	**67 178**	**3 426**	**–**	**(4 630)**	**–**	**–**	**(1 204)**	**65 974**	**-1.8%**
Economic classification									
Current payments	**57 090**	**–**	**–**	**(4 690)**	**–**	**–**	**(4 690)**	**52 400**	**-8.2%**
Compensation of employees	35 840	–	–	(5 500)	–	–	(5 500)	30 340	-15.3%
Goods and services	21 250	–	–	810	–	–	810	22 060	3.8%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**88**	**–**	**–**	**60**	**–**	**–**	**60**	**148**	**68.2%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	88	–	–	60	–	–	60	148	68.2%
Payments for capital assets	**10 000**	**3 426**	**–**	**–**	**–**	**–**	**3 426**	**13 426**	**34.3%**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	10 000	3 426	–	–	–	–	3 426	13 426	34.3%
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**67 178**	**3 426**	**–**	**(4 630)**	**–**	**–**	**(1 204)**	**65 974**	**-1.8%**

Goods and Services

Table 1.4: Summary of Goods and Services

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
Goods and services	149 112	–	–	5 716	–	1 312	7 028	156 140	4,7%
Administrative fees	12 261	–	–	100	–	10	110	12 371	0,9%
Advertising	6 196	–	–	–	–	–	–	6 196	–
Minor assets	150	–	–	–	–	–	–	150	–
Audit costs: External	9 000	–	–	–	–	–	–	9 000	–
Bursaries: Employees	–	–	–	–	–	–	–	–	–
Catering: Departmental activities	2 430	–	–	714	–	–	714	3 144	29,4%
Communication (G&S)	21 050	–	–	11	–	250	261	21 311	1,2%
Computer services	1 607	–	–	–	–	–	–	1 607	–
Consultants: Business and advisory services	24 107	–	–	1 500	–	–	1 500	25 607	6,2%
Infrastructure and planning services	–	–	–	–	–	–	–	–	–
Laboratory services	–	–	–	–	–	–	–	–	–
Legal services (G&S)	7 800	–	–	(90)	–	–	(90)	7 710	-1,2%
Science and technological services	–	–	–	–	–	–	–	–	–
Contractors	400	–	–	600	–	–	600	1 000	150,0%
Agency and support/outsourced services	–	–	–	–	–	–	–	–	–
Entertainment	–	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	3 534	–	–	–	–	–	–	3 534	–
Housing	–	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	–	–	–	–	–	–	–	–	–
Inventory: Farming supplies	–	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	–	–	–	–	–	–	–	–	–
Inventory: Fuel, oil and gas	–	–	–	–	–	–	–	–	–
Inventory: Learner and teacher support material	–	–	–	–	–	–	–	–	–
Inventory: Materials and supplies	–	–	–	–	–	–	–	–	–
Inventory: Medical supplies	–	–	–	–	–	–	–	–	–
Inventory: Medicine	–	–	–	–	–	–	–	–	–
Medsas inventory interface	–	–	–	–	–	–	–	–	–
Inventory: Other supplies	–	–	–	–	–	–	–	–	–
Consumable supplies	2 500	–	–	144	–	–	144	2 644	5,8%
Consumables: Stationery, printing and office supplies	3 195	–	–	5	–	–	5	3 200	0,2%
Operating leases	1 860	–	–	3 000	–	–	3 000	4 860	161,3%
Rental and hiring	–	–	–	–	–	–	–	–	–
Property payments	7 000	–	–	–	–	–	–	7 000	–
Transport provided: Departmental activity	402	–	–	–	–	–	–	402	–
Travel and subsistence	26 185	–	–	(1 605)	–	1 000	(605)	25 580	-2,3%
Training and development	2 343	–	–	–	–	20	20	2 363	0,9%
Operating payments	511	–	–	–	–	–	–	511	–
Venues and facilities	16 581	–	–	1 337	–	32	1 369	17 950	8,3%

Details of adjustments to Estimates of Provincial Expenditure 2026

Roll-overs – R3.904 million

Programme 1: Administration

R478 000 has been rolled over for Payment of Motor vehicles.

Programme 3: Policy and Governance

R3.426 million has been rolled over for Service Delivery Monitoring Tool.

Virements and shifts

Table 1.5: Details on virements per programme and economic classification

Programmes					
1. Administration					
2. Institutional Development					
3. Policy and Governance					
FROM			**TO**		
Programme by Economic classification	**Motivation**	**R thousand**	**Programme by Economic classification**	**Motivation**	**R thousand**
Programme 1: Administration		**(7 209)**	**Programme 1: Administration**		**7 209**
Compensation of employees	Vacant funded posts	(2 296)	Goods and services	Operating lease	2 296
Compensation of employees	Vacant funded posts	(4 913)	Households	Pension liability and Claims agaist the state	4 913
Shifts within the programme as a percentage of the programme budget		-3.7%			
Virements to other programmes as a percentage of the programme budget					
Programme 2: Institutional Development		**(3 150)**	**Programme 2: Institutional Development**		**3 150**
Compensation of employees	Vacant funded posts	(2 610)	Goods and services	Venues and facilities and catering	2 610
Compensation of employees	Vacant funded posts	(540)	Households	Leave gratuities	540
Shifts within the programme as a percentage of the programme budget		-1.3%			
Virements to other programmes as a percentage of the programme budget					
Programme 3: Policy and Governance		**(5 500)**	**Programme 3: Policy and Governance**		**870**
Compensation of employees	Vacant funded posts	(810)	Goods and services	Travel and subsistance	810
Compensation of employees	Vacant funded posts	(60)	Households	Leave gratuities	60
			Programme 1: Administration		**4 459**
Compensation of employees	Vacant funded posts	(4 459)	Households	Pension liability and Claims agaist the state	4 459
			Programme 2: Institutional Development		**171**
Compensation of employees	Vacant funded posts	(171)	Households	Leave gratuities	171
Shifts within the programme as a percentage of the programme budget		-1.3%			
Virements to other programmes as a percentage of the programme budget		**-6.9%**			
TOTAL		**(15 859)**	**TOTAL**		**15 859**

1. Provincial Treasury approval has been obtained.

2. Only the Legislature may approve this virement in terms of the Public Finance Management Act, (Act 1 of 1999).

Other adjustments – R22.935 million

Expenditure already announced in the main Budget speech of the MEC for Finance but not allocated at that stage

Programme 1: Administration

An additional R1.645 million is allocated for implementation Early Retirement Programme.

Programme 1: Institutional Development

An additional R1.381 million is allocated for implementation Early Retirement Programme.

Adjustments due to significant and unforeseeable economic and financial events

Programme 1: Institutional Development

An additional R10.064 million is allocated to cover costs related to OSD for legal practioners.

Funds shifted between votes following a transfer of a function

Programme 2: Institutional Development

An additional R9.845 million received from the Department of Education for Transversal HRD.

Expenditure for 2025/26 and preliminary expenditure for 2026/27

Table 1.6: Expenditure Trends

	2025/26 Expenditure outcome					2026/27 Preliminary expenditure		
R Thousand	Adjusted appropriation	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted appropriation	Apr '25 - Mar '26	Apr '25 - Mar '26 % of adjusted appropriation	Adjusted appropriation	Apr '26 - Sep '26	Apr '26 - Sep '26 % of adjusted appropriation
1. Administration	173 645	86 286	49.7	178 021	102.5	203 772	89 683	44.0
2. Institutional Development	244 256	76 823	31.5	241 268	98.8	263 052	65 578	24.9
3. Policy and Governance	75 926	23 181	30.5	67 944	89.5	65 974	30 549	46.3
Total	**493 827**	**186 290**	**37.7**	**487 233**	**98.7**	**532 798**	**185 810**	**34.9**
Economic classification								
Current payments	**359 261**	**176 543**	**49.1**	**358 771**	**99.9**	**389 107**	**155 610**	**40.0**
Compensation of employees	198 517	94 994	47.9	197 046	99.3	232 967	95 971	41.2
Goods and services	160 744	81 549	50.7	161 725	100.6	156 140	59 639	38.2
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**99 722**	**1 783**	**1.8**	**100 052**	**100.3**	**117 787**	**16 647**	**14.1**
Provinces and municipalities	46	17	37.0	18	39.1	40	20	50.0
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	94 148	–	–	94 048	99.9	96 777	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	5 528	1 766	31.9	5 986	108.3	20 970	16 627	79.3
Payments for capital assets	**34 844**	**7 964**	**22.9**	**28 410**	**81.5**	**25 904**	**13 553**	**52.3**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	10 000	967	9.7	7 212	72.1	12 478	4 148	33.2
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	24 844	6 997	28.2	21 198	85.3	13 426	9 405	70.1
Payments for financial assets	–	–	–	–	–	–	–	–
Total payments	**493 827**	**186 290**	**37.7**	**487 233**	**98.7**	**532 798**	**185 810**	**34.9**

Main expenditure trends for the first half of 2026/26

Total expenditure in 2025/26 was R487.233 million, 98.7 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R186.29 million, 37.7 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R185.81 million, 36.7 per cent of the adjusted appropriation of R532.798 million. Compared to the first half of 2025/26, expenditure over the same period in 2026/27 decreased by R480 000, 0.2 per cent. This was mainly due to decreased spending on travel and subsistence.

Departmental receipts

Table 1.7: Departmental Receipts

	2025/26 Audited outcome					2026/27 Actual receipts			
R Thousand	Adjusted estimate	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted estimate	Apr '25 - Mar '26	Apr '25 - Mar '26 % of adjusted estimate	Budget estimate	Adjusted estimate	Apr '26 - Sep '26	Apr '26 - Sep '26 % of adjusted estimate
Departmental receipts	**738**	**1 221**	**165.4**	**9 467**	**1 282.8**	**772**	**772**	**1 568**	**203.1**
Sales of goods and services other than capital assets	252	109	43.3	218	86.5	264	264	100	37.9
Transfers received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–
Interest, dividends and rent on land	282	579	205.3	1 528	541.8	295	295	1 306	442.7
Sales of capital assets	204	–	–	489	239.7	213	213	–	–
Financial transactions in assets and liabilities	–	533	–	7 232	–	–	–	162	–
Tax receipts	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–
Total	**738**	**1 221**	**165.4**	**9 467**	**1 282.8**	**772**	**772**	**1 568**	**203.1**

Main departmental revenue trends for the first half of 2026/26

Mid-year revenue in 2025/26 was R1.221 million, 165.4 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R1.568 million, 203.1 per cent of the adjusted estimate of R772 000. Compared to the first half of 2025/26, revenue over the same period in 2026/27 increased by R347 000, 28.4 per cent.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

Table 1.8: Summary of changes to transfers and subsidies per programme

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Administration	**6 984**	**–**	**–**	**9 372**	**–**	**1 645**	**11 017**	**18 001**	**157.7%**
Provinces and municipalities	48	–	–	(8)	–	–	(8)	40	-16.7%
Households	6 936	–	–	9 380	–	1 645	11 025	17 961	159.0%
2. Institutional Development	**97 546**	**–**	**–**	**711**	**–**	**1 381**	**2 092**	**99 638**	**2.1%**
Public corporations and private enterprises	96 777	–	–	–	–	–	–	96 777	–
Households	769	–	–	711	–	1 381	2 092	2 861	272.0%
3. Policy and Governance	**88**	**–**	**–**	**60**	**–**	**–**	**60**	**148**	**68.2%**
Households	88	–	–	60	–	–	60	148	68.2%
Total	**104 618**	**–**	**–**	**10 143**	**–**	**3 026**	**13 169**	**117 787**	**12.6%**

Vote 02

Mpumalanga Provincial Legislature

Adjusted budget summary

Table 2.1: Adjusted Departmental Budget Summary

	2026/27				
R thousand	Main Appropriation	Decrease	Increase	Adjusted Appropriation	% change
Amount to be appropriated	**584 460**	**–**	**39 345**	**623 805**	**6.7%**
of which:					
Current payments	470 554	–	21 765	492 319	4.6%
Transfers and subsidies	110 021	–	10 200	120 221	9.3%
Payments for capital assets	3 885	–	7 380	11 265	190.0%
Payments for financial assets	–	–	–	–	–
Direct Charge against Provincial Revenue Fund	61 035	–	–	61 035	–
Executive authority	Speaker of the Mpumalanga Provincial Legislature				
Accounting officer	Secretary to the Mpumalanga Provincial Legislature				
Website address	www.mpuleg.gov.za				

Summary of Revenue

Table 2.2: Summary of Receipts

Programme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
Equitable Share	524 241	–	–	–	–	–	–	524 241	–
Conditional grants	–	–	–	–	–	–	–	–	–
Own Revenue	60 219	–	–	–	–	–	–	60 219	–
Other	–	26 145	–	–	–	13 200	39 345	39 345	–
Total Revenue	**584 460**	**26 145**	**–**	**–**	**–**	**13 200**	**39 345**	**623 805**	**6.7%**

Mission

To hold the Executive and other state organs accountable through intensified oversight enhanced public involvement and effective law making supported by professional administrative service.

Performance

Changes to indicators and targets published in the 2026 EPRE

Indicator	Programme	Annual performance		
		2026/27 EPRE Target	2026/27 Actual Achievement (April to September)	Revised / New Target for 2026/27
Number and timeframe for producing Committee Reports	Parliamentary Business	70	35	–
Number and frequency for compiling Hansard records and publishing Hansard year-book	Parliamentary Business	8	4	–
Number and frequency for coordinating of Sittings and publishing of Annual Digest of Minutes of the House	Parliamentary Business	8	4	–
Number and timeframe for producing Financial Statement analysis and Questions on the Annual Reports for SCOPA	Parliamentary Business	17	12	–
Number and timeframe for producing Budget Analysis reports for parliamentary committees	Parliamentary Business	17	12	–
Timeframe and number for developing and implementing a public education programme and conducting public education workshops	Parliamentary Business	110	45	–
Number and frequency for mobilising the members of the public to attend the business of the Legislature	Parliamentary Business	5000	2000	–
Number and frequency for holding feedback sessions with targeted groups on Sectoral Parliaments	Parliamentary Business	4	2	–
Timeframe and frequency for developing, implementing and updating of the Annual Programme of Committees of the Legislature	Parliamentary Business	4	2	–
Number and frequency for coordinating of Sittings and publishing of Annual Digest of Minutes of the House	Parliamentary Business	8	4	–
Number and frequency for compiling Hansard records and publishing Hansard year-book	Parliamentary Business	4	2	–

Changes to indicators and targets published in the 2026 EPRE

No changes.

Adjusted Estimates of Provincial Expenditure 2026

Table 2.3: Adjusted Estimates

Programme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Administration	245 245	15 892	–	–	–	–	15 892	261 137	6.5%
2. Parliamentary Business	278 180	10 253	–	–	–	13 200	23 453	301 633	8.4%
Subtotal	**523 425**	**26 145**	**–**	**–**	**–**	**13 200**	**39 345**	**562 770**	**7.5%**
									–
Direct Charge against Provincial Revenue Fund	61 035	–	–	–	–	–	–	61 035	–
									–
Total	**584 460**	**26 145**	**–**	**–**	**–**	**13 200**	**39 345**	**623 805**	**6.7%**
Economic classification									
Current payments	**470 554**	**18 765**	**–**	**–**	**–**	**3 000**	**21 765**	**492 319**	**4.6%**
Compensation of employees	346 436	–	–	–	–	–	–	346 436	–
Goods and services	124 118	18 765	–	–	–	3 000	21 765	145 883	17.5%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**110 021**	**–**	**–**	**–**	**–**	**10 200**	**10 200**	**120 221**	**9.3%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	110 021	–	–	–	–	10 200	10 200	120 221	9.3%
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**3 885**	**7 380**	**–**	**–**	**–**	**–**	**7 380**	**11 265**	**190.0%**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	2 642	7 380	–	–	–	–	7 380	10 022	279.3%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	1 243	–	–	–	–	–	–	1 243	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**584 460**	**26 145**	**–**	**–**	**–**	**13 200**	**39 345**	**623 805**	**6.7%**

Programme 1: Administration

Table 2.3.1: Administration

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Office of the Speaker	45 467	–	–	–	–	–	–	45 467	–
2. Office of the Secretary	37 987	250	–	–	–	–	250	38 237	0.7%
3. Corporate Services	105 807	4 250	–	–	–	–	4 250	110 057	4.0%
4. Financial Management	55 984	11 392	–	–	–	–	11 392	67 376	20.3%
Total	**245 245**	**15 892**	**–**	**–**	**–**	**–**	**15 892**	**261 137**	**6.5%**
Economic classification									
Current payments	**241 360**	**8 512**	**–**	**–**	**–**	**–**	**8 512**	**249 872**	**3.5%**
Compensation of employees	167 331	–	–	–	–	–	–	167 331	–
Goods and services	74 029	8 512	–	–	–	–	8 512	82 541	11.5%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**3 885**	**7 380**	**–**	**–**	**–**	**–**	**7 380**	**11 265**	**190.0%**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	2 642	7 380	–	–	–	–	7 380	10 022	279.3%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	1 243	–	–	–	–	–	–	1 243	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**245 245**	**15 892**	**–**	**–**	**–**	**–**	**15 892**	**261 137**	**6.5%**

Programme 2: Parliamentary Business

Table 2.3.2: Parliamentary Business

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Law Making	41 383	7 000	–	–	–	3 000	10 000	51 383	24.2%
2. Oversight	77 377	–	–	–	–	–	–	77 377	–
3. Public Participation	24 931	1 500	–	–	–	–	1 500	26 431	6.0%
4. Members Facilities	124 158	–	–	–	–	10 200	10 200	134 358	8.2%
5. Cooperative Governance	–	–	–	–	–	–	–	–	–
6. Legal Services	10 331	1 753	–	–	–	–	1 753	12 084	17.0%
Subtotal	**278 180**	**10 253**	**–**	**–**	**–**	**13 200**	**23 453**	**301 633**	**8.4%**
									–
Direct Charge against Provincial Revenue Fund	61 035	–	–	–	–	–	–	61 035	–
									–
Total	**339 215**	**10 253**	**–**	**–**	**–**	**13 200**	**23 453**	**362 668**	**6.9%**
Economic classification									
Current payments	**229 194**	**10 253**	**–**	**–**	**–**	**3 000**	**13 253**	**242 447**	**5.8%**
Compensation of employees	179 105	–	–	–	–	–	–	179 105	–
Goods and services	50 089	10 253	–	–	–	3 000	13 253	63 342	26.5%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**110 021**	**–**	**–**	**–**	**–**	**10 200**	**10 200**	**120 221**	**9.3%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	110 021	–	–	–	–	10 200	10 200	120 221	9.3%
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**339 215**	**10 253**	**–**	**–**	**–**	**13 200**	**23 453**	**362 668**	**6.9%**

Goods and Services

Table 2.4: Summary of Goods and Services

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
Goods and services	124 118	18 765	–	–	–	3 000	21 765	145 883	17.5%
Administrative fees	1 564	–	–	–	–	–	–	1 564	–
Advertising	14 340	700	–	–	–	500	1 200	15 540	8.4%
Minor assets	–	–	–	–	–	–	–	–	–
Audit costs: External	7 100	1 000	–	–	–	–	1 000	8 100	14.1%
Bursaries: Employees	–	–	–	–	–	–	–	–	–
Catering: Departmental activities	10 807	2 000	–	–	–	1 000	3 000	13 807	27.8%
Communication (G&S)	8 354	–	–	–	–	–	–	8 354	–
Computer services	3 442	1 462	–	–	–	–	1 462	4 904	42.5%
Consultants: Business and advisory services	1 521	–	–	–	–	–	–	1 521	–
Infrastructure and planning services	–	–	–	–	–	–	–	–	–
Laboratory services	–	–	–	–	–	–	–	–	–
Legal services (G&S)	750	1 153	–	–	–	–	1 153	1 903	153.7%
Science and technological services	–	–	–	–	–	–	–	–	–
Contractors	17 349	3 000	–	–	–	–	3 000	20 349	17.3%
Agency and support/outsourced services	817	–	–	–	–	–	–	817	–
Entertainment	709	–	–	–	–	–	–	709	–
Fleet services (including government motor transport)	3 161	–	–	–	–	–	–	3 161	–
Housing	–	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	–	–	–	–	–	–	–	–	–
Inventory: Farming supplies	–	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	2 151	250	–	–	–	200	450	2 601	20.9%
Inventory: Fuel, oil and gas	–	–	–	–	–	–	–	–	–
Inventory: Learner and teacher support material	30	–	–	–	–	–	–	30	–
Inventory: Materials and supplies	66	–	–	–	–	–	–	66	–
Inventory: Medical supplies	–	–	–	–	–	–	–	–	–
Inventory: Medicine	–	–	–	–	–	–	–	–	–
Medsas inventory interface	–	–	–	–	–	–	–	–	–
Inventory: Other supplies	–	–	–	–	–	–	–	–	–
Consumable supplies	911	–	–	–	–	–	–	911	–
Consumables: Stationery, printing and office supplies	1 558	–	–	–	–	–	–	1 558	–
Operating leases	4 698	400	–	–	–	–	400	5 098	8.5%
Rental and hiring	–	–	–	–	–	–	–	–	–
Property payments	6 060	1 000	–	–	–	100	1 100	7 160	18.2%
Transport provided: Departmental activity	2 703	1 000	–	–	–	–	1 000	3 703	37.0%
Travel and subsistence	26 771	2 900	–	–	–	1 000	3 900	30 671	14.6%
Training and development	968	–	–	–	–	–	–	968	–
Operating payments	1 391	50	–	–	–	–	50	1 441	3.6%
Venues and facilities	6 897	3 850	–	–	–	200	4 050	10 947	58.7%

Infrastructure payments

Table 2.5: Summary of departmental infrastructure by category

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
Existing infrastructure assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Maintenance and repairs	–	–	–	–	–	–	–	–	–
Upgrades and additions	–	–	–	–	–	–	–	–	–
Refurbishment and rehabilitation	–	–	–	–	–	–	–	–	–
New infrastructure assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure transfers	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure transfers - Current	–	–	–	–	–	–	–	–	–
Infrastructure transfers - Capital	–	–	–	–	–	–	–	–	–
Infrastructure: Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure: Leases	**620**	**–**	**–**	**–**	**–**	**–**	**–**	**620**	**–**
Non Infrastructure	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Capital infrastructure	–	–	–	–	–	–	–	–	–
*Current infrastructure**	620	–	–	–	–	–	–	620	–
Total Infrastructure (including non infrastructure items)	**620**	**–**	**–**	**–**	**–**	**–**	**–**	**620**	**–**

Details of adjustments to Estimates of Provincial Expenditure 2026

Roll-overs – R26.145 million

Programme 1: Administration

R15.892 million has been rolled over to augment the budget shortfall on goods and services and capital assets.

Programme 2: Parliamentary Business

An amount of R10.253 million has been allocated to this programme to defray the excess expenditure on goods and services and transfers to political parties.

Adjustments due to significant and unforeseeable economic and financial events

Programme 2: Parliamentary Business

An additional R13.2 million is allocated to cover costs related to Enhancement of Democracy Fund and State of the Province Address (SOPA).

Expenditure for 2025/26 and preliminary expenditure for 2026/27

Table 2.7: Expenditure Trends

	2025/26 Expenditure outcome					2026/27 Preliminary expenditure		
R Thousand	Adjusted appropriation	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted appropriation	Apr '25 - Mar '26	Apr '25 - Mar '26 % of adjusted appropriation	Adjusted appropriation	Apr '26 - Sep '26	Apr '26 - Sep '26 % of adjusted appropriation
1. Administration	271 479	123 307	45.4	266 515	98.2	261 137	133 460	51.1
2. Parliamentary Business	210 629	99 396	47.2	196 131	93.1	301 633	126 134	41.8
Subtotal	**540 790**	**250 992**	**46.4**	**520 723**	**96.3**	**562 770**	**288 737**	**51.3**
								–
Direct Charge against Provincial Revenue Fund	**58 682**	**28 289**	**48.2**	**58 077**	**99.0**	**61 035**	**29 143**	**47.7**
								–
Total	**599 472**	**279 281**	**46.6**	**578 800**	**96.6**	**623 805**	**317 880**	**51.0**
Economic classification								
Current payments	**478 537**	**223 983**	**46.8**	**468 711**	**97.9**	**492 319**	**234 180**	**47.6**
Compensation of employees	315 032	147 819	46.9	288 621	91.6	346 436	156 346	45.1
Goods and services	163 505	76 164	46.6	180 090	110.1	145 883	77 834	53.4
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**95 651**	**51 826**	**54.2**	**95 651**	**100.0**	**120 221**	**74 390**	**61.9**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	95 651	51 826	54.2	95 651	100.0	120 221	74 390	61.9
Households	–	–	–	–	–	–	–	–
Payments for capital assets	**25 284**	**3 472**	**13.7**	**14 438**	**57.1**	**11 265**	**9 310**	**82.6**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	22 184	3 472	15.7	14 438	65.1	10 022	9 310	92.9
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	3 100	–	–	–	–	1 243	–	–
Payments for financial assets	–	–	–	–	–	–	–	–
Total payments	**599 472**	**279 281**	**46.6**	**578 800**	**96.6**	**623 805**	**317 880**	**51.0**

Main expenditure trends for the first half of 2026/27

Total expenditure in 2025/26 was R578.8 million, 96.6 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R279.2 million, 46.6 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R317.8 million, 51 per cent of the adjusted appropriation of R623.8 million. Compared to the first half of 2025/26, expenditure over the same period in 2026/27 increased by R38.6 million, 13.8 per cent. This was mainly due to increased spending on previous year's accruals.

Departmental receipts

Table 2.8: Departmental Receipts

	2025/26 Audited outcome					2026/27 Actual receipts			
R Thousand	Adjusted estimate	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted estimate	Apr '25 - Mar '26	Apr '25 - Mar '26 % of adjusted estimate	Budget estimate	Adjusted estimate	Apr '26 - Sep '26	Apr '26 - Sep '26 % of adjusted estimate
Departmental receipts	**2 018**	**2 676**	**132.6**	**5 473**	**271.2**	**2 110**	**2 110**	**2 719**	**128.9**
Sales of goods and services other than capital assets	25	22	88.0	34	136.0	26	26	26	100.0
Transfers received	–	–	–	–	–	–	–	50	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–
Interest, dividends and rent on land	1 352	2 112	156.2	4 511	333.7	1 414	1 414	1 370	96.9
Sales of capital assets	485	542	111.8	928	191.3	507	507	1 265	249.5
Financial transactions in assets and liabilities	156	–	–	–	–	163	163	8	4.9
Tax receipts	–	–	–	–	–	–	–	–	–
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–
Total	**2 018**	**2 676**	**132.6**	**5 473**	**271.2**	**2 110**	**2 110**	**2 719**	**128.9**

Main departmental revenue trends for the first half of 2026/27

Mid-year revenue in 2025/26 was R2.676 million, 132.6 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R2.719 million, 128.9 per cent of the adjusted estimate of R2.1 million. Compared to the first half of 2025/26, revenue over the same period in 2026/27 increased by R43 000, 1.6 per cent. This was mainly due to high collection of interest received from the bank and sales of tenders.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

Table 2.9: Summary of changes to transfers and subsidies per programme

	2026/27							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
2. Parliamentary Business	**110 021**	**–**	**–**	**–**	**–**	**10 200**	**10 200**	**120 221**	**9.3%**
Non-profit institutions	110 021	–	–	–	–	10 200	10 200	120 221	9.3%
Total	**110 021**	**–**	**–**	**–**	**–**	**10 200**	**10 200**	**120 221**	**9.3%**

Vote 03

Mpumalanga Provincial Treasury

Adjusted budget summary

Table 3.1: Adjusted Departmental Budget Summary

	2026/27				
R thousand	**Main Appropriation**	**Decrease**	**Increase**	**Adjusted Appropriation**	**% change**
Amount to be appropriated	**729 185**	**–**	**3 973**	**733 158**	**0.5%**
of which:					
Current payments	678 831	(11 218)	–	667 613	-1.7%
Transfers and subsidies	17 041	–	5 191	22 232	30.5%
Payments for capital assets	33 313	–	10 000	43 313	30.0%
Payments for financial assets	–	–	–	–	–
Direct Charge against Provincial Revenue Fund	–	–	–	–	–
Executive authority	MEC for Finance				
Accounting officer	Head: Provincial Treasury				
Website address	treasury.mpg.gov.za				

Summary of Revenue

Table 3.2: Summary of Receipts

Programme	2026/27								
		Additional Appropriation							
R thousand	**Main Appropriation**	**Roll-overs**	**Unforeseeable / Unavoidable**	**Virements and Shifts**	**Declared Unspent Funds**	**Other Adjustments**	**Total Additional Appropriation**	**Adjusted Appropriation**	**% change**
Equitable Share	568 410	–	–	–	–	3 973	3 973	572 383	0.7%
Conditional grants	–	–	–	–	–	–	–	–	–
Own Revenue	158 480	–	–	–	–	–	–	158 480	–
Other	2 295	–	–	–	–	–	–	2 295	–
Total Revenue	**729 185**	**–**	**–**	**–**	**–**	**3 973**	**3 973**	**733 158**	**0.5%**

Mission

Sound financial management, accountability and equitable resource allocation that drive economic development and enhance the quality of life in Mpumalanga.

Performance

Changes to indicators and targets published in the 2026 EPRE

Indicator	Programme	Annual performance		
		2026/27 EPRE Target	2026/27 Actual Achievement (April to September)	Revised / New Target for 2026/27
Number of Performance Reports submitted	Administration	4	2	_
Number of In Year Monitoring reports submitted in compliance with relevant legislations	Administration	12	6	_
Number of consolidated revenue reports compiled	Sustainable Resource Management	12	6	_
Number of Votes debt reports analysed	Sustainable Resource Management	12	6	_
Number of consolidated Provincial In - Year - Monitoring reports submitted	Sustainable Resource Management	12	6	_
Number of votes assessed on compliance with SCM framework	Assets And Liabilities Management	12	6	_
Numver of votes supported on compliance to asset management norms and standards	Assets And Liabilities Management	4	2	_
Number of votes monitored and supported on the management and utilisation of transversal systems	Assets And Liabilities Management	12	6	_
Number of votes trained, advised and supported on accounting standards and financial statements	Financial Governance	12	6	_
Number of votes received feedback on interim financial statements analysed	Financial Governance	12	6	_
Number of strategic support plans issued on implementation of Risk Management	Financial Governance	12	6	_

Changes to indicators and targets published in the 2026 EPRE

No changes.

Adjusted Estimates of Provincial Expenditure 2026

Table 3.3: Adjusted Estimates

Programme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Administration	183 968	–	–	10 235	–	1 502	11 737	195 705	6.4%
2. Sustainable Resource Management	93 031	–	–	(9 334)	–	–	(9 334)	83 697	-10.0%
3. Assets And Liabilities Management	409 731	–	–	2 064	–	1 066	3 130	412 861	0.8%
4. Financial Governance	42 455	–	–	(2 965)	–	1 405	(1 560)	40 895	-3.7%
Total	**729 185**	**–**	**–**	**–**	**–**	**3 973**	**3 973**	**733 158**	**0.5%**
Economic classification									
Current payments	**678 831**	**–**	**–**	**(11 218)**	**–**	**–**	**(11 218)**	**667 613**	**-1.7%**
Compensation of employees	285 146	–	–	(14 165)	–	–	(14 165)	270 981	-5.0%
Goods and services	393 685	–	–	2 947	–	–	2 947	396 632	0.7%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**17 041**	**–**	**–**	**1 218**	**–**	**3 973**	**5 191**	**22 232**	**30.5%**
Provinces and municipalities	12 255	–	–	–	–	–	–	12 255	–
Departmental agencies and accounts	880	–	–	(25)	–	–	(25)	855	-2.8%
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	3 906	–	–	1 243	–	3 973	5 216	9 122	133.5%
Payments for capital assets	**33 313**	**–**	**–**	**10 000**	**–**	**–**	**10 000**	**43 313**	**30.0%**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	27 972	–	–	8 446	–	–	8 446	36 418	30.2%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	5 341	–	–	1 554	–	–	1 554	6 895	29.1%
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**729 185**	**–**	**–**	**–**	**–**	**3 973**	**3 973**	**733 158**	**0.5%**

Programme 1: Administration

Table 3.3.1: Administration

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Member of Executive Council	17 166	–	–	(1 171)	–	–	(1 171)	15 995	-6.8%
2. Management Services	71 772	–	–	6 965	–	–	6 965	78 737	9.7%
3. Financial Management	86 342	–	–	5 247	–	1 502	6 749	93 091	7.8%
4. Internal Audit	8 688	–	–	(806)	–	–	(806)	7 882	-9.3%
Total	**183 968**	**–**	**–**	**10 235**	**–**	**1 502**	**11 737**	**195 705**	**6.4%**
Economic classification									
Current payments	**165 702**	**–**	**–**	**9 513**	**–**	**–**	**9 513**	**175 215**	**5.7%**
Compensation of employees	102 190	–	–	(2 796)	–	–	(2 796)	99 394	-2.7%
Goods and services	63 512	–	–	12 309	–	–	12 309	75 821	19.4%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**1 300**	**–**	**–**	**722**	**–**	**1 502**	**2 224**	**3 524**	**171.1%**
Provinces and municipalities	60	–	–	–	–	–	–	60	–
Departmental agencies and accounts	880	–	–	(25)	–	–	(25)	855	-2.8%
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	360	–	–	747	–	1 502	2 249	2 609	624.7%
Payments for capital assets	**16 966**	**–**	**–**	**–**	**–**	**–**	**–**	**16 966**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	16 966	–	–	–	–	–	–	16 966	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**183 968**	**–**	**–**	**10 235**	**–**	**1 502**	**11 737**	**195 705**	**6.4%**

Programme 2: Sustainable Resource Management

Table 3.3.2: Sustainable Resource Management

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Programme Support	2 730	–	–	(44)	–	–	(44)	2 686	-1.6%
2. Economic Analysis	–	–	–	–	–	–	–	–	–
3. Provincial Administration Fiscal Discilpine	16 868	–	–	(1 325)	–	–	(1 325)	15 543	-7.9%
4. Budget And Expenditure Management	18 233	–	–	(240)	–	–	(240)	17 993	-1.3%
5. Municipal Finance	40 151	–	–	(4 352)	–	–	(4 352)	35 799	-10.8%
6. Infrastructure Co-Ordination	15 049	–	–	(3 373)	–	–	(3 373)	11 676	-22.4%
Total	**93 031**	**–**	**–**	**(9 334)**	**–**	**–**	**(9 334)**	**83 697**	**-10.0%**
Economic classification									
Current payments	**79 319**	**–**	**–**	**(9 284)**	**–**	**–**	**(9 284)**	**70 035**	**-11.7%**
Compensation of employees	64 695	–	–	(4 785)	–	–	(4 785)	59 910	-7.4%
Goods and services	14 624	–	–	(4 499)	–	–	(4 499)	10 125	-30.8%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**13 712**	**–**	**–**	**(50)**	**–**	**–**	**(50)**	**13 662**	**-0.4%**
Provinces and municipalities	12 195	–	–	–	–	–	–	12 195	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	1 517	–	–	(50)	–	–	(50)	1 467	-3.3%
Payments for capital assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**93 031**	**–**	**–**	**(9 334)**	**–**	**–**	**(9 334)**	**83 697**	**-10.0%**

Programme 3: Assets and Liabilities Management

Table 3.3.3: Assets And Liabilities Management

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Programme Support	2 380	–	–	(38)	–	–	(38)	2 342	-1.6%
2. Provincial Supply Chain Management	31 114	–	–	(672)	–	419	(253)	30 861	-0.8%
3. Financial Assets Management	–	–	–	–	–	–	–	–	–
4. Public Sector Liabilities	6 375	–	–	(111)	–	–	(111)	6 264	-1.7%
5. Physical Assets Management	8 873	–	–	(154)	–	–	(154)	8 719	-1.7%
6. Interlinked Financial Systems	159 936	–	–	(40 590)	–	647	(39 943)	119 993	-25.0%
7. InformationTechnology	201 053	–	–	43 629	–	–	43 629	244 682	21.7%
Total	**409 731**	**–**	**–**	**2 064**	**–**	**1 066**	**3 130**	**412 861**	**0.8%**
Economic classification									
Current payments	**392 295**	**–**	**–**	**(8 276)**	**–**	**–**	**(8 276)**	**384 019**	**-2.1%**
Compensation of employees	87 705	–	–	(4 107)	–	–	(4 107)	83 598	-4.7%
Goods and services	304 590	–	–	(4 169)	–	–	(4 169)	300 421	-1.4%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**1 089**	**–**	**–**	**340**	**–**	**1 066**	**1 406**	**2 495**	**129.1%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	1 089	–	–	340	–	1 066	1 406	2 495	129.1%
Payments for capital assets	**16 347**	**–**	**–**	**10 000**	**–**	**–**	**10 000**	**26 347**	**61.2%**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	11 006	–	–	8 446	–	–	8 446	19 452	76.7%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	5 341	–	–	1 554	–	–	1 554	6 895	29.1%
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**409 731**	**–**	**–**	**2 064**	**–**	**1 066**	**3 130**	**412 861**	**0.8%**

Programme 4: Financial Governance

Table 3.3.4: Financial Governance

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Programme Support	2 770	–	–	2 039	–	1 089	3 128	5 898	112.9%
2. Accounting Services	12 739	–	–	(3 299)	–	–	(3 299)	9 440	-25.9%
3. Norms And Standards	16 998	–	–	(1 626)	–	316	(1 310)	15 688	-7.7%
4. Risk Management	4 692	–	–	5	–	–	5	4 697	0.1%
5. Provincial Internal Audit	5 256	–	–	(84)	–	–	(84)	5 172	-1.6%
Total	**42 455**	**–**	**–**	**(2 965)**	**–**	**1 405**	**(1 560)**	**40 895**	**-3.7%**
Economic classification									
Current payments	**41 515**	**–**	**–**	**(3 171)**	**–**	**–**	**(3 171)**	**38 344**	**-7.6%**
Compensation of employees	30 556	–	–	(2 477)	–	–	(2 477)	28 079	-8.1%
Goods and services	10 959	–	–	(694)	–	–	(694)	10 265	-6.3%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**940**	**–**	**–**	**206**	**–**	**1 405**	**1 611**	**2 551**	**171.4%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	940	–	–	206	–	1 405	1 611	2 551	171.4%
Payments for capital assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**42 455**	**–**	**–**	**(2 965)**	**–**	**1 405**	**(1 560)**	**40 895**	**-3.7%**

Goods and Services

Table 3.4: Summary of Goods and Services

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
Goods and services	393 685	–	–	2 947	–	–	2 947	396 632	0.7%
Administrative fees	1 774	–	–	357	–	–	357	2 131	20.1%
Advertising	795	–	–	465	–	–	465	1 260	58.5%
Minor assets	380	–	–	–	–	–	–	380	–
Audit costs: External	7 196	–	–	526	–	–	526	7 722	7.3%
Bursaries: Employees	–	–	–	2 000	–	–	2 000	2 000	–
Catering: Departmental activities	2 281	–	–	607	–	–	607	2 888	26.6%
Communication (G&S)	7 953	–	–	(124)	–	–	(124)	7 829	-1.6%
Computer services	292 682	–	–	(6 323)	–	–	(6 323)	286 359	-2.2%
Consultants: Business and advisory services	15 826	–	–	(6 874)	–	–	(6 874)	8 952	-43.4%
Infrastructure and planning services	–	–	–	–	–	–	–	–	–
Laboratory services	–	–	–	–	–	–	–	–	–
Legal services (G&S)	50	–	–	(30)	–	–	(30)	20	-60.0%
Science and technological services	–	–	–	–	–	–	–	–	–
Contractors	1 062	–	–	5 322	–	–	5 322	6 384	501.1%
Agency and support/outsourced services	70	–	–	(70)	–	–	(70)	–	-100.0%
Entertainment	–	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	2 905	–	–	–	–	–	–	2 905	–
Housing	–	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	–	–	–	–	–	–	–	–	–
Inventory: Farming supplies	–	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	–	–	–	–	–	–	–	–	–
Inventory: Fuel, oil and gas	–	–	–	–	–	–	–	–	–
Inventory: Learner and teacher support material	–	–	–	–	–	–	–	–	–
Inventory: Materials and supplies	–	–	–	–	–	–	–	–	–
Inventory: Medical supplies	–	–	–	–	–	–	–	–	–
Inventory: Medicine	–	–	–	–	–	–	–	–	–
Medsas inventory interface	–	–	–	–	–	–	–	–	–
Inventory: Other supplies	–	–	–	–	–	–	–	–	–
Consumable supplies	3 017	–	–	1 328	–	–	1 328	4 345	44.0%
Consumables: Stationery, printing and office supplies	2 166	–	–	(197)	–	–	(197)	1 969	-9.1%
Operating leases	9 046	–	–	–	–	–	–	9 046	–
Rental and hiring	–	–	–	–	–	–	–	–	–
Property payments	5 364	–	–	98	–	–	98	5 462	1.8%
Transport provided: Departmental activity	80	–	–	(80)	–	–	(80)	–	-100.0%
Travel and subsistence	31 669	–	–	3 993	–	–	3 993	35 662	12.6%
Training and development	5 331	–	–	(506)	–	–	(506)	4 825	-9.5%
Operating payments	1 123	–	–	(50)	–	–	(50)	1 073	-4.5%
Venues and facilities	2 915	–	–	2 505	–	–	2 505	5 420	85.9%

Infrastructure payments

Table 3.5: Summary of departmental infrastructure by category

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
Existing infrastructure assets	**–**	**–**	**–**	**3 239**	**–**	**–**	**3 239**	**3 239**	**–**
Maintenance and repairs	–	–	–	3 239	–	–	3 239	3 239	–
Upgrades and additions	–	–	–	–	–	–	–	–	–
Refurbishment and rehabilitation	–	–	–	–	–	–	–	–	–
New infrastructure assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure transfers	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure transfers - Current	–	–	–	–	–	–	–	–	–
Infrastructure transfers - Capital	–	–	–	–	–	–	–	–	–
Infrastructure: Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure: Leases	**6 534**	**–**	**–**	**–**	**–**	**–**	**–**	**6 534**	**–**
Non Infrastructure	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Capital infrastructure	–	–	–	–	–	–	–	–	–
*Current infrastructure**	6 534	–	–	3 239	–	–	3 239	9 773	49.6%
Total Infrastructure (including non infrastructure items)	**6 534**	**–**	**–**	**3 239**	**–**	**–**	**3 239**	**9 773**	**49.6%**

Details of adjustments to Estimates of Provincial Expenditure 2026

Virements and shifts

Table 3.6: Details on virements per programme and economic classification

Programmes
1. Administration
2. Sustainable Resource Management
3. Assets And Liabilities Management
4. Financial Governance

FROM			**TO**		
Programme by Economic classification	**Motivation**	**R thousand**	**Programme by Economic classification**	**Motivation**	**R thousand**
Programme 1: Administration		**(2 821)**	**Programme 1: Administration**		**2 821**
Compensation of employees	Vacant funded posts	(2 074)	Goods and services	Travel and subsistence, Bursaries, Contractors and Consumable Supplies	2 074
Compensation of employees	Vacant funded posts	(722)	Households	Leave gratuity, early retirement programme, voluntary exit programme and donations and gifts	722
Departmental agencies and accounts	Skills development levy	(25)		Leave gratuity, early retirement programme, voluntary exit programme and donations and gifts	25
Shifts within the programme as a percentage of the programme budget		-1.5%			
Virements to other programmes as a percentage of the programme budget					
Programme 2: Sustainable Resource Management		**(9 334)**	**Programme 1: Administration**		**9 135**
Compensation of employees	Vacant funded posts	(4 785)	Goods and services	Travel and subsistence, Bursaries, Contractors and Consumable Supplies	4 785
Goods and services	Consultants	(4 350)		Travel and subsistence, Bursaries, Contractors and Consumable Supplies	4 350
			Programme 3: Assets And Liabilities Management		**199**
Goods and services	Consultants	(149)	Households	Leave gratuity, early retirement programme and voluntary exit programme	149
Households	Leave gratuity	(50)		Leave gratuity, early retirement programme and voluntary exit programme	50
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-10.0%**			
Programme 3: Assets And Liabilities Management		**(8 276)**	**Programme 3: Assets And Liabilities Management**		**8 276**
Compensation of employees	Vacant funded posts	(4 107)	Machinery and equipment	IT related assets	4 107
Goods and services	Computer services	(4 169)	Machinery and equipment	IT related assets	4 169
Shifts within the programme as a percentage of the programme budget		-2.0%			
Virements to other programmes as a percentage of the programme budget					
Programme 4: Financial Governance		**(3 171)**	**Programme 3: Assets And Liabilities Management**		**1 865**
Compensation of employees	Vacant funded posts	(141)	Households	Leave gratuity, early retirement programme and voluntary exit programme	141
	Vacant funded posts	(170)	Machinery and equipment	IT related assets	170
	Vacant funded posts	(1 554)	Software and other intangible assets	Software and intangible assets	1 554
			Programme 1: Administration		**1 100**
	Vacant funded posts	(612)	Goods and services	Travel and subsistence, Bursaries, Contractors and Consumable Supplies	612
Goods and services	Administration fees, communication and consultants	(488)		Travel and subsistence, Bursaries, Contractors and Consumable Supplies	488
			Programme 4: Financial Governance		**206**
	Administration fees, communication and consultants	(206)	Households	Leave gratuity, early retirement programme and voluntary exit programme	206
Shifts within the programme as a percentage of the programme budget		-0.5%			
Virements to other programmes as a percentage of the programme budget		**-7.0%**			
TOTAL		**(23 602)**	**TOTAL**		**23 602**

1. Provincial Treasury approval has been obtained.
2. Only the Legislature may approve this virement in terms of the Public Finance Management Act, (Act 1 of 1999).

Other adjustments – R3.973 million

Appropriation of expenditure already announced by the Minister during the tabling of the annual budget

Programme 1: Administration
An additional R1.502 million is allocated to cover costs related to ERP and VEP Financial Incentive Cost.

Programme 3: Assets and Liabilities Management
An additional R1.066 million is allocated to cover costs related to ERP and VEP Financial Incentive Cost.

Programme 4: Financial Governance
An additional R1.405 million is allocated to cover costs related to ERP and VEP Financial Incentive Cost.

Expenditure for 2025/26 and preliminary expenditure for 2026/27

Table 3.7: Expenditure Trends

	2025/26 Expenditure outcome					2026/27 Preliminary expenditure		
R Thousand	Adjusted appropriation	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted appropriation	Apr '25 - Mar '26	Apr '25 - Mar '26 % of adjusted appropriation	Adjusted appropriation	Apr '26 - Sep '26	Apr '26 - Sep '26 % of adjusted appropriation
1. Administration	170 595	74 890	43.9	166 363	97.5	195 705	78 672	40.2
2. Sustainable Resource Management	80 064	45 197	56.5	79 863	99.7	83 697	45 552	54.4
3. Assets And Liabilities Management	364 704	181 330	49.7	352 539	96.7	412 861	180 487	43.7
4. Financial Governance	32 131	14 559	45.3	32 078	99.8	40 895	16 845	41.2
Total	**647 494**	**315 976**	**48.8**	**630 843**	**97.4**	**733 158**	**321 556**	**43.9**
Economic classification								
Current payments	**596 630**	**304 207**	**51.0**	**586 854**	**98.4**	**667 613**	**290 359**	**43.5**
Compensation of employees	255 042	125 760	49.3	254 211	99.7	270 981	133 171	49.1
Goods and services	341 588	178 447	52.2	332 643	97.4	396 632	157 188	39.6
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**13 880**	**11 701**	**84.3**	**13 825**	**99.6**	**22 232**	**16 401**	**73.8**
Provinces and municipalities	11 863	10 966	92.4	11 829	99.7	12 255	12 123	98.9
Departmental agencies and accounts	849	–	–	849	100.0	855	855	100.0
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	8	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	1 168	735	62.9	1 139	97.5	9 122	3 423	37.5
Payments for capital assets	**36 954**	**68**	**0.2**	**30 137**	**81.6**	**43 313**	**14 796**	**34.2**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	31 799	68	0.2	24 581	77.3	36 418	7 901	21.7
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	5 155	–	–	5 556	107.8	6 895	6 895	100.0
Payments for financial assets	30	–	–	27	90.0	–	–	–
Total payments	**647 494**	**315 976**	**48.8**	**630 843**	**97.4**	**733 158**	**321 556**	**43.9**

Main expenditure trends for the first half of 2026/27
Total expenditure in 2025/26 was R630.843 million, 97.4 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R315.976 million, 48.8 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R321.556 million, 43.9 per cent of the adjusted appropriation of R733.158 million. Compared to the first half of 2025/26, expenditure over the same period in 2026/27 increased by R5.6 million, 1.8 per cent. This was mainly due to increased spending on computer services.

Departmental receipts

Table 3.8: Departmental Receipts

	2025/26					2026/27			
		Audited outcome				Actual receipts			
R Thousand	Adjusted estimate	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted estimate	Apr '25 - Mar '26	Apr '25 - Mar '26 % of adjusted estimate	Budget estimate	Adjusted estimate	Apr '26 - Sep '26	Apr '26 - Sep '26 % of adjusted estimate
Departmental receipts	**164 997**	**322 598**	**195.5**	**713 395**	**432.4**	**260 000**	**260 000**	**289 062**	**111.2**
Sales of goods and services other than capital assets	1 958	662	33.8	1 049	53.6	986	986	544	55.2
Transfers received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–
Interest, dividends and rent on land	163 037	320 573	196.6	710 398	435.7	259 012	259 012	288 490	111.4
Sales of capital assets	–	–	–	514	–	–	–	–	–
Financial transactions in assets and liabilities	2	1 363	68 150.0	1 434	71 700.0	2	2	28	1 400.0
Tax receipts	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–
Total	**164 997**	**322 598**	**195.5**	**713 395**	**432.4**	**260 000**	**260 000**	**289 062**	**111.2**

Main departmental revenue trends for the first half of 2026/27

Mid-year revenue in 2025/26 was R322.598 million, 195.5 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R289.062 million, 111.2 per cent of the adjusted estimate of R260 million. Compared to the first half of 2025/26, revenue over the same period in 2026/27 decreased by R33.536 million, 10.4 per cent. This was mainly due to interest accrued on PMG and Revenue Fund accounts.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

Table 3.9: Summary of changes to transfers and subsidies per programme

		2026/27							
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Administration	**1 300**	**–**	**–**	**722**	**–**	**1 502**	**2 224**	**3 524**	**171.1%**
Provinces and municipalities	60	–	–	–	–	–	–	60	–
Departmental agencies and accounts	880	–	–	(25)	–	–	(25)	855	-2.8%
Households	360	–	–	747	–	1 502	2 249	2 609	624.7%
2. Sustainable Resource Management	**13 712**	**–**	**–**	**(50)**	**–**	**–**	**(50)**	**13 662**	**-0.4%**
Provinces and municipalities	12 195	–	–	–	–	–	–	12 195	–
Households	1 517	–	–	(50)	–	–	(50)	1 467	-3.3%
3. Assets And Liabilities Management	**1 089**	**–**	**–**	**340**	**–**	**1 066**	**1 406**	**2 495**	**129.1%**
Households	1 089	–	–	340	–	1 066	1 406	2 495	129.1%
4. Financial Governance	**940**	**–**	**–**	**206**	**–**	**1 405**	**1 611**	**2 551**	**171.4%**
Households	940	–	–	206	–	1 405	1 611	2 551	171.4%
Total	**17 041**	**–**	**–**	**1 218**	**–**	**3 973**	**5 191**	**22 232**	**30.5%**

Vote 04

Co-operative Governance, Human Settlements and Traditional Affairs

Adjusted budget summary

Table 4.1: Adjusted Departmental Budget Summary

	2026/27				
R thousand	**Main Appropriation**	**Decrease**	**Increase**	**Adjusted Appropriation**	**% change**
Amount to be appropriated	**2 370 438**	**–**	**143 856**	**2 514 294**	**6.1%**
of which:					
Current payments	1 171 770	–	9 547	1 181 317	0.8%
Transfers and subsidies	1 126 900	–	71 985	1 198 885	6.4%
Payments for capital assets	71 768	–	62 324	134 092	86.8%
Payments for financial assets	–	–	–	–	–
Direct Charge against Provincial Revenue Fund	–	–	–	–	–
Executive authority	MEC for Co-operative Governance, Human Settlements and Traditional Affairs				
Accounting officer	Head: Co-operative Governance, Human Settlements and Traditional Affairs				
Website address	cogta.mpg.gov.za				

Summary of Revenue

Table 4.2: Summary of Receipts

Programme	**2026/27**								
		Additional Appropriation							
R thousand	**Main Appropriation**	**Roll-overs**	**Unforeseeable / Unavoidable**	**Virements and Shifts**	**Declared Unspent Funds**	**Other Adjustments**	**Total Additional Appropriation**	**Adjusted Appropriation**	**% change**
Equitable Share	1 159 241	–	–	–	–	8 138	8 138	1 167 379	0.7%
Conditional grants	1 015 494	2 445	10 000	–	–	–	12 445	1 027 939	1.2%
Human Settlements Development Grant	*883 591*	–	–	–	–	–	–	*883 591*	–
Informal Settlements Upgrading Partnership Grant	*128 297*	*2 445*	–	–	–	–	*2 445*	*130 742*	*1.9%*
Expanded Public Works Programme Integrated Grant for Provinces	*3 606*	–	–	–	–	–	–	*3 606*	–
Provincial Disaster Response Grant	–	–	*10 000*	–	–	–	*10 000*	*10 000*	–
Own Revenue	193 876	–	–	–	–	–	–	193 876	–
Other	1 827	15 889	–	–	–	107 384	123 273	125 100	6747.3%
Total Revenue	**2 370 438**	**18 334**	**10 000**	**–**	**–**	**115 522**	**143 856**	**2 514 294**	**6.1%**

Mission

To facilitate the creation of integrated Human Settlements and fostering a cooperative governance system which ensures that municipalities and traditional institutions perform their basic functions and responsibilities to create a better life for all.

Performance

Changes to indicators and targets published in the 2026 EPRE

Indicator	Programme	Annual performance		
		2026/27 EPRE Target	2026/27 Actual Achievement (April to September)	Revised / New Target for 2026/27
Number of risk management reports approved	Administration	4	2	_
Percentage of compliance to applicable prescripts	Administration	5	5	_
Number of reports on Proffessionalisation of the Public Services	Administration	4	2	_
Number of serviced sites completed	Human Settlements	2 350	1 841	_
Number of Integrated Residential Development Programme Phase 2: Top Structures completed	Human Settlements	1 364	538	_
Number of Title Deeds registered	Human Settlements	2 500	1 660	_
Number of municipalities monitored on the implementation of revenue enhancement strategies	Cooperative Governance	14	7	_
Number of municipalities supported to maintain functional ward committees	Cooperative Governance	17	17	_
Number of municipalities supported to maintain Functional Disaster Management Centres	Cooperative Governance	3	3	_
Number of Traditional/Kings Councils supported on the holding of cultural ceremonies	Traditional Institutional Development	54	24	_
Number of functional Local Houses	House of Traditional Leaders	3	3	_

Changes to indicators and targets published in the 2026 EPRE

No changes.

Adjusted Estimates of Provincial Expenditure 2026

Table 4.3: Adjusted Estimates

Programme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Administration	456 929	–	–	(3 121)	–	8 138	5 017	461 946	1.1%
2. Human Settlements	1 251 307	5 799	–	(7 405)	–	48 400	46 794	1 298 101	3.7%
3. Cooperative Governance	373 950	–	10 000	5 994	–	32 000	47 994	421 944	12.8%
4. Traditional Institutional Development	244 353	12 535	–	4 532	–	26 984	44 051	288 404	18.0%
5. House of Traditional Leaders	43 899	–	–	–	–	–	–	43 899	–
Total	**2 370 438**	**18 334**	**10 000**	**–**	**–**	**115 522**	**143 856**	**2 514 294**	**6.1%**
Economic classification									
Current payments	**1 171 770**	**–**	**–**	**(12 453)**	**–**	**22 000**	**9 547**	**1 181 317**	**0.8%**
Compensation of employees	880 221	–	–	(49 021)	–	–	(49 021)	831 200	-5.6%
Goods and services	291 549	–	–	36 568	–	22 000	58 568	350 117	20.1%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**1 126 900**	**4 299**	**–**	**11 148**	**–**	**56 538**	**71 985**	**1 198 885**	**6.4%**
Provinces and municipalities	253	–	–	–	–	–	–	253	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	41 400	–	–	–	–	–	–	41 400	–
Households	1 085 247	4 299	–	11 148	–	56 538	71 985	1 157 232	6.6%
Payments for capital assets	**71 768**	**14 035**	**10 000**	**1 305**	**–**	**36 984**	**62 324**	**134 092**	**86.8%**
Buildings and other fixed structures	39 277	12 535	10 000	–	–	10 000	32 535	71 812	82.8%
Machinery and equipment	18 059	1 500	–	15 387	–	26 984	43 871	61 930	242.9%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	14 432	–	–	(14 082)	–	–	(14 082)	350	-97.6%
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**2 370 438**	**18 334**	**10 000**	**–**	**–**	**115 522**	**143 856**	**2 514 294**	**6.1%**

Programme 1: Administration

Table 4.3.1: Administration

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Office of the MEC	14 781	–	–	1 556	–	–	1 556	16 337	10.5%
2. Corporate Services	442 148	–	–	(4 677)	–	8 138	3 461	445 609	0.8%
3. Capacity Development	–	–	–	–	–	–	–	–	–
Total	**456 929**	**–**	**–**	**(3 121)**	**–**	**8 138**	**5 017**	**461 946**	**1.1%**
Economic classification									
Current payments	**431 908**	**–**	**–**	**(8 731)**	**–**	**–**	**(8 731)**	**423 177**	**-2.0%**
Compensation of employees	257 936	–	–	(12 550)	–	–	(12 550)	245 386	-4.9%
Goods and services	173 972	–	–	3 819	–	–	3 819	177 791	2.2%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**6 612**	**–**	**–**	**–**	**–**	**8 138**	**8 138**	**14 750**	**123.1%**
Provinces and municipalities	253	–	–	–	–	–	–	253	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	6 359	–	–	–	–	8 138	8 138	14 497	128.0%
Payments for capital assets	**18 409**	**–**	**–**	**5 610**	**–**	**–**	**5 610**	**24 019**	**30.5%**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	18 059	–	–	5 610	–	–	5 610	23 669	31.1%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	350	–	–	–	–	–	–	350	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**456 929**	**–**	**–**	**(3 121)**	**–**	**8 138**	**5 017**	**461 946**	**1.1%**

Programme 2: Human Settlements

Table 4.3.2: Human Settlements

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Housing Needs, Research and Planning	68 179	3 354	–	(5 562)	–	11 400	9 192	77 371	13.5%
2. Housing Development	1 156 342	2 445	–	(2 276)	–	37 000	37 169	1 193 511	3.2%
3. Housing Asset Management	26 786	–	–	433	–	–	433	27 219	1.6%
Total	**1 251 307**	**5 799**	**–**	**(7 405)**	**–**	**48 400**	**46 794**	**1 298 101**	**3.7%**
Economic classification									
Current payments	**172 419**	**–**	**–**	**(10 525)**	**–**	**–**	**(10 525)**	**161 894**	**-6.1%**
Compensation of employees	156 200	–	–	(16 084)	–	–	(16 084)	140 116	-10.3%
Goods and services	16 219	–	–	5 559	–	–	5 559	21 778	34.3%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**1 078 888**	**4 299**	**–**	**1 338**	**–**	**48 400**	**54 037**	**1 132 925**	**5.0%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	1 078 888	4 299	–	1 338	–	48 400	54 037	1 132 925	5.0%
Payments for capital assets	**–**	**1 500**	**–**	**1 782**	**–**	**–**	**3 282**	**3 282**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	1 500	–	1 782	–	–	3 282	3 282	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**1 251 307**	**5 799**	**–**	**(7 405)**	**–**	**48 400**	**46 794**	**1 298 101**	**3.7%**

Programme 3: Cooperative Governance

Table 4.3.3: Cooperative Governance

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Local Governance	271 895	–	–	7 292	–	7 000	14 292	286 187	5.3%
2. Development and Planning	102 055	–	10 000	(1 298)	–	25 000	33 702	135 757	33.0%
Total	**373 950**	**–**	**10 000**	**5 994**	**–**	**32 000**	**47 994**	**421 944**	**12.8%**
Economic classification									
Current payments	**359 868**	**–**	**–**	**12 081**	**–**	**22 000**	**34 081**	**393 949**	**9.5%**
Compensation of employees	284 859	–	–	(7 054)	–	–	(7 054)	277 805	-2.5%
Goods and services	75 009	–	–	19 135	–	22 000	41 135	116 144	54.8%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**14 082**	**–**	**10 000**	**(6 087)**	**–**	**10 000**	**13 913**	**27 995**	**98.8%**
Buildings and other fixed structures	–	–	10 000	–	–	10 000	20 000	20 000	–
Machinery and equipment	–	–	–	7 995	–	–	7 995	7 995	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	14 082	–	–	(14 082)	–	–	(14 082)	–	-100.0%
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**373 950**	**–**	**10 000**	**5 994**	**–**	**32 000**	**47 994**	**421 944**	**12.8%**

Programme 4: Traditional Institutional Development

Table 4.3.4: Traditional Institutional Development

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Office Support	2 657	–	–	(113)	–	–	(113)	2 544	-4.3%
2. Traditional Institutional Administration	21 457	–	–	(874)	–	–	(874)	20 583	-4.1%
3. Traditional Resource Administration	163 905	–	–	4 655	–	26 984	31 639	195 544	19.3%
4. Rural Development Facilitation	51 090	12 535	–	1 030	–	–	13 565	64 655	26.6%
5. Traditional Land Administration	5 244	–	–	(166)	–	–	(166)	5 078	-3.2%
Total	**244 353**	**12 535**	**–**	**4 532**	**–**	**26 984**	**44 051**	**288 404**	**18.0%**
Economic classification									
Current payments	**163 676**	**–**	**–**	**(5 278)**	**–**	**–**	**(5 278)**	**158 398**	**-3.2%**
Compensation of employees	151 927	–	–	(7 100)	–	–	(7 100)	144 827	-4.7%
Goods and services	11 749	–	–	1 822	–	–	1 822	13 571	15.5%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**41 400**	**–**	**–**	**9 810**	**–**	**–**	**9 810**	**51 210**	**23.7%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	41 400	–	–	–	–	–	–	41 400	–
Households	–	–	–	9 810	–	–	9 810	9 810	–
Payments for capital assets	**39 277**	**12 535**	**–**	**–**	**–**	**26 984**	**39 519**	**78 796**	**100.6%**
Buildings and other fixed structures	39 277	12 535	–	–	–	–	12 535	51 812	31.9%
Machinery and equipment	–	–	–	–	–	26 984	26 984	26 984	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**244 353**	**12 535**	**–**	**4 532**	**–**	**26 984**	**44 051**	**288 404**	**18.0%**

Programme 5: House of Traditional Leaders

Table 4.3.5: House of Traditional Leaders

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Adminitration of Houses of Taditional Leaders	24 028	–	–	595	–	–	595	24 623	2.5%
2. Committees and Local Houses of Traditional Leaders	19 871	–	–	(595)	–	–	(595)	19 276	-3.0%
Total	**43 899**	**–**	**–**	**–**	**–**	**–**	**–**	**43 899**	**–**
Economic classification									
Current payments	**43 899**	**–**	**–**	**–**	**–**	**–**	**–**	**43 899**	**–**
Compensation of employees	29 299	–	–	(6 233)	–	–	(6 233)	23 066	-21.3%
Goods and services	14 600	–	–	6 233	–	–	6 233	20 833	42.7%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**43 899**	**–**	**–**	**–**	**–**	**–**	**–**	**43 899**	**–**

Goods and Services

Table 4.4: Summary of Goods and Services

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
Goods and services	291 549	–	–	36 568	–	22 000	58 568	350 117	20.1%
Administrative fees	2 001	–	–	249	–	–	249	2 250	12.4%
Advertising	2 731	–	–	59	–	–	59	2 790	2.2%
Minor assets	234	–	–	–	–	–	–	234	–
Audit costs: External	17 363	–	–	–	–	–	–	17 363	–
Bursaries: Employees	–	–	–	1 000	–	–	1 000	1 000	–
Catering: Departmental activities	4 932	–	–	400	–	–	400	5 332	8.1%
Communication (G&S)	27 464	–	–	(6 930)	–	–	(6 930)	20 534	-25.2%
Computer services	1 311	–	–	(289)	–	–	(289)	1 022	-22.0%
Consultants: Business and advisory services	9 540	–	–	10 887	–	–	10 887	20 427	114.1%
Infrastructure and planning services	2 836	–	–	400	–	–	400	3 236	14.1%
Laboratory services	–	–	–	–	–	–	–	–	–
Legal services (G&S)	8 235	–	–	1 500	–	–	1 500	9 735	18.2%
Science and technological services	–	–	–	–	–	–	–	–	–
Contractors	3 077	–	–	8 360	–	–	8 360	11 437	271.7%
Agency and support/outsourced services	4 411	–	–	2 526	–	–	2 526	6 937	57.3%
Entertainment	–	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	15 580	–	–	(5 000)	–	–	(5 000)	10 580	-32.1%
Housing	–	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	607	–	–	895	–	–	895	1 502	147.4%
Inventory: Farming supplies	–	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	–	–	–	–	–	–	–	–	–
Inventory: Fuel, oil and gas	–	–	–	–	–	–	–	–	–
Inventory: Learner and teacher support material	–	–	–	–	–	–	–	–	–
Inventory: Materials and supplies	45 500	–	–	2 622	–	15 000	17 622	63 122	38.7%
Inventory: Medical supplies	–	–	–	–	–	–	–	–	–
Inventory: Medicine	–	–	–	–	–	–	–	–	–
Medsas inventory interface	–	–	–	–	–	–	–	–	–
Inventory: Other supplies	–	–	–	–	–	–	–	–	–
Consumable supplies	1 711	–	–	3 471	–	–	3 471	5 182	202.9%
Consumables: Stationery, printing and office supplies	7 669	–	–	(2 090)	–	–	(2 090)	5 579	-27.3%
Operating leases	48 398	–	–	–	–	–	–	48 398	–
Rental and hiring	–	–	–	–	–	–	–	–	–
Property payments	26 693	–	–	(5 950)	–	–	(5 950)	20 743	-22.3%
Transport provided: Departmental activity	786	–	–	(576)	–	–	(576)	210	-73.3%
Travel and subsistence	47 019	–	–	21 699	–	–	21 699	68 718	46.1%
Training and development	8 275	–	–	–	–	7 000	7 000	15 275	84.6%
Operating payments	3 300	–	–	439	–	–	439	3 739	13.3%
Venues and facilities	1 876	–	–	2 896	–	–	2 896	4 772	154.4%

Infrastructure payments

Table 4.5: Summary of departmental infrastructure by category

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
Existing infrastructure assets	**10 127**	**7 000**	**10 000**	**–**	**–**	**10 000**	**27 000**	**37 127**	**266.6%**
Maintenance and repairs	850	–	–	–	–	–	–	850	–
Upgrades and additions	–	–	–	–	–	–	–	–	–
Refurbishment and rehabilitation	9 277	7 000	10 000	–	–	10 000	27 000	36 277	291.0%
New infrastructure assets	**30 000**	**5 535**	**–**	**–**	**–**	**–**	**5 535**	**35 535**	**18.5%**
Infrastructure transfers	**1 078 888**	**4 229**	**–**	**1 338**	**–**	**48 400**	**53 967**	**1 132 855**	**5.0%**
Infrastructure transfers - Current	–	–	–	–	–	–	–	–	–
Infrastructure transfers - Capital	1 078 888	4 229	–	1 338	–	48 400	53 967	1 132 855	5.0%
Infrastructure: Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure: Leases	**45 600**	**–**	**–**	**–**	**–**	**–**	**–**	**45 600**	**–**
Non Infrastructure	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Capital infrastructure	1 118 165	16 764	10 000	1 338	–	58 400	86 502	1 204 667	7.7%
*Current infrastructure**	46 450	–	–	–	–	–	–	46 450	–
Total Infrastructure (including non infrastructure items)	**1 164 615**	**16 764**	**10 000**	**1 338**	**–**	**58 400**	**86 502**	**1 251 117**	**7.4%**

Details of adjustments to Estimates of Provincial Expenditure 2026

Roll-overs – R18.334 million

Programme 2: Human Settlements

R1.854 million has been rolled over for Parliamentary Village project.

R2.445 million has been rolled over for Informal Settlements Upgrading Partnership Grant for Provinces.

R1.5 million has been rolled over for Electrification of Boreholes projects.

Programme 4: Traditional Institutional Development

R12.535 million has been rolled over for construction of traditional council offices.

Unforeseeable and unavoidable expenditure – R10 million

Programme 3: Cooperative Governance

An additional R10 million is allocated for Disaster Response Grant.

Virements and shifts

Table 4.6: Details on virements per programme and economic classification

Programmes

1. Administration
2. Human Settlements
3. Cooperative Governance
4. Traditional Institutional Development
5. House of Traditional Leaders

FROM			**TO**		
Programme by Economic classification	**Motivation**	**R thousand**	**Programme by Economic classification**	**Motivation**	**R thousand**
Programme 1: Administration		**(3 121)**	**Programme 4: Traditional Institutional Development**		**3 121**
Compensation of employees	Vacant funded post.	(3 121)	Households	Sitting allowances for Traditional Councilors	3 121
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-0.7%**			
Programme 2: Human Settlements		**(7 405)**	**Programme 4: Traditional Institutional Development**		**1 411**
Compensation of employees	Vacant funded post.	(1 411)	Households	Sitting allowances for Traditional Councilors	1 411
			Programme 3: Cooperative Governance		**5 994**
Compensation of employees	Vacant funded post.	(5 994)	Goods and services	Skills audit and municipal intervention.	5 994
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-0.6%**			
TOTAL		**(10 526)**	**TOTAL**		**10 526**

Other adjustments – R123.273 million

Expenditure already announced in the main Budget speech of the MEC for Finance but not allocated at that stage

Programme 1: Administration

An additional R8.138 million is allocated to cover costs related to ERP and VEP Financial Incentive Cost.

Adjustments due to significant and unforeseeable economic and financial events

Programme 2: Human Settlements

An additional R11.4 million is allocated to cover costs related to Parliamentary Village project.

An additional R37 million is allocated to cover costs related to Eradication of Asbestos-Roofed houses projects.

Programme 3: Cooperative Governance

An additional R7 million is allocated to cover costs related to Development of new Councilors.

An additional R25 million is allocated to cover costs related to Reconfiguration of the Provincial Disaster Management Centre.

Programme 4: Traditional Institutional Development

An additional R26.984 million is allocated to cover costs related to Procurement of motor vehicles for Traditional Councils.

Expenditure for 2025/26 and preliminary expenditure for 2026/27

Table 4.7: Expenditure Trends

	2025/26 Expenditure outcome					2026/27 Preliminary expenditure		
R Thousand	Adjusted appropriation	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted appropriation	Apr '25 - Mar '26	Apr '25 - Mar '26 % of adjusted appropriation	Adjusted appropriation	Apr '26 - Sep '26	Apr '26 - Sep '26 % of adjusted appropriation
1. Administration	391 168	185 227	47.4	365 176	93.4	461 946	196 125	42.5
2. Human Settlements	1 290 619	580 336	45.0	1 281 475	99.3	1 298 101	598 310	46.1
3. Cooperative Governance	424 888	195 858	46.1	398 644	93.8	421 944	173 534	41.1
4. Traditional Institutional Development	246 930	128 373	52.0	226 167	91.6	288 404	136 446	47.3
5. House of Traditional Leaders	35 178	16 374	46.5	32 729	93.0	43 899	21 621	49.3
Total	**2 388 783**	**1 106 168**	**46.3**	**2 304 191**	**96.5**	**2 514 294**	**1 126 036**	**44.8**
Economic classification								
Current payments	**1 087 773**	**502 469**	**46.2**	**1 035 508**	**95.2**	**1 181 317**	**529 311**	**44.8**
Compensation of employees	781 499	385 034	49.3	768 088	98.3	831 200	402 212	48.4
Goods and services	306 274	117 435	38.3	267 420	87.3	350 117	127 099	36.3
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**1 180 377**	**535 437**	**45.4**	**1 169 953**	**99.1**	**1 198 885**	**553 132**	**46.1**
Provinces and municipalities	241	66	27.4	139	57.7	253	59	23.3
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	40 800	30 137	73.9	37 950	93.0	41 400	30 127	72.8
Households	1 139 336	505 234	44.3	1 131 864	99.3	1 157 232	522 946	45.2
Payments for capital assets	**120 633**	**68 262**	**56.6**	**98 638**	**81.8**	**134 092**	**43 593**	**32.5**
Buildings and other fixed structures	55 874	28 605	51.2	43 435	77.7	71 812	18 500	25.8
Machinery and equipment	21 566	5 189	24.1	13 200	61.2	61 930	23 183	37.4
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	43 193	34 468	79.8	42 003	97.2	350	1 910	545.7
Payments for financial assets	–	–	–	92	–	–	–	–
Total payments	**2 388 783**	**1 106 168**	**46.3**	**2 304 191**	**96.5**	**2 514 294**	**1 126 036**	**44.8**

Main expenditure trends for the first half of 2026/27

Total expenditure in 2025/26 was R2.304 billion, 96.5 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R1.106 billion, 46.3 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R1.126 billion, 47.5 per cent of the adjusted appropriation of R2.370 million. Compared to the first half of 2025/26, expenditure over the same period in 2026/27 increased by R19.868 million, 1.8 per cent. This was mainly due to increased spending on conditional grants.

Departmental receipts

Table 4.8: Departmental Receipts

	2025/26					2026/27			
		Audited outcome				Actual receipts			
R Thousand	Adjusted estimate	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted estimate	Apr '25 - Mar '26	Apr '25 - Mar '26 % of adjusted estimate	Budget estimate	Adjusted estimate	Apr '26 - Sep '26	Apr '26 - Sep '26 % of adjusted estimate
Departmental receipts	**4 487**	**2 601**	**58.0**	**10 344**	**230.5**	**4 946**	**6 688**	**8 461**	**126.5**
Sales of goods and services other than capital assets	462	325	70.3	668	144.6	546	627	361	57.6
Transfers received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–
Interest, dividends and rent on land	3 810	2 150	56.4	4 890	128.3	4 155	4 785	3 268	68.3
Sales of capital assets	140	–	–	3 338	2 384.3	170	170	–	–
Financial transactions in assets and liabilities	75	126	168.0	1 448	1 930.7	75	1 106	4 832	436.9
Tax receipts	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–
Total	**4 487**	**2 601**	**58.0**	**10 344**	**230.5**	**4 946**	**6 688**	**8 461**	**126.5**

Main departmental revenue trends for the first half of 2026/27

Mid-year revenue in 2025/26 was R2.601 million, 58 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R8.461 million, 126.5 per cent of the adjusted estimate of R6.688 million. Compared to the first half of 2025/26, revenue over the same period in 2026/27 increased by R5.860 million, 225.3 per cent. This was mainly due to financial transactions in assets and liabilities.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

Table 4.9: Summary of changes to transfers and subsidies per programme

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Administration	**6 612**	**–**	**–**	**–**	**–**	**8 138**	**8 138**	**14 750**	**123.1%**
Provinces and municipalities	253	–	–	–	–	–	–	253	–
Households	6 359	–	–	–	–	8 138	8 138	14 497	128.0%
2. Human Settlements	**1 078 888**	**4 299**	**–**	**1 338**	**–**	**48 400**	**54 037**	**1 132 925**	**5.0%**
Households	1 078 888	4 299	–	1 338	–	48 400	54 037	1 132 925	5.0%
4. Traditional Institutional Development	**41 400**	**–**	**–**	**9 810**	**–**	**–**	**9 810**	**51 210**	**23.7%**
Non-profit institutions	41 400	–	–	–	–	–	–	41 400	–
Households	–	–	–	9 810	–	–	9 810	9 810	–
Total	**1 126 900**	**4 299**	**–**	**11 148**	**–**	**56 538**	**71 985**	**1 198 885**	**6.4%**

Summary of changes to conditional grants

Table 4.10: Summary of changes to conditional grants

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
2. Human Settlements	**1 011 888**	**2 445**	**–**	**–**	**–**	**–**	**2 445**	**1 014 333**	**0.2%**
Human Settlements Development Grant	883 591	–	–	–	–	–	–	883 591	–
Informal Settlements Upgrading Partnership Grant	128 297	2 445	–	–	–	–	2 445	130 742	1.9%
3. Cooperative Governance	**3 606**	**–**	**10 000**	**–**	**–**	**–**	**10 000**	**13 606**	**277.3%**
Expanded Public Works Programme Integrated Grant for Provinces	3 606	–	–	–	–	–	–	3 606	–
Provincial Disaster Response Grant	–	–	10 000	–	–	–	10 000	10 000	–
Total	**1 015 494**	**2 445**	**10 000**	**–**	**–**	**–**	**12 445**	**1 027 939**	**1.2%**

Vote 05

Agriculture, Rural Development, Land and Environmental Affairs

Adjusted budget summary

Table 5.1: Adjusted Departmental Budget Summary

	2026/27				
R thousand	**Main Appropriation**	**Decrease**	**Increase**	**Adjusted Appropriation**	**% change**
Amount to be appropriated	**1 827 023**	**–**	**575 892**	**2 402 915**	**31.5%**
of which:					
Current payments	1 530 635	–	246 886	1 777 521	16.1%
Transfers and subsidies	113 654	–	12 960	126 614	11.4%
Payments for capital assets	182 734	–	316 046	498 780	173.0%
Payments for financial assets	–	–	–	–	–
Direct Charge against Provincial Revenue Fund	–	–	–	–	–
Executive authority	MEC for Agriculture, Rural Development, Land and Environmental Affairs				
Accounting officer	Head: Agriculture, Rural Development, Land and Environmental Affairs				
Website address	dardlea.mpg.gov.za				

Summary of Revenue

Table 5.2: Summary of Receipts

Programme	2026/27								
		Additional Appropriation							
R thousand	**Main Appropriation**	**Roll-overs**	**Unforeseeable / Unavoidable**	**Virements and Shifts**	**Declared Unspent Funds**	**Other Adjustments**	**Total Additional Appropriation**	**Adjusted Appropriation**	**% change**
Equitable Share	1 379 528	–	–	–	–	17 825	17 825	1 397 353	1.3%
Conditional grants	289 241	163 506	116 000	–	–	–	279 506	568 747	96.6%
Comprehensive Agricultural Support Programme Grant	*273 259*	*163 506*	*116 000*	–	–	–	*279 506*	*552 765*	*102.3%*
Land Care Programme Grant: Poverty Relief and Infrastructure Development	*10 688*	–	–	–	–	–	–	*10 688*	–
Expanded Public Works Programme Intergrated Grant for Provinces	*5 294*	–	–	–	–	–	–	*5 294*	–
Own Revenue	45 000	–	–	–	–	–	–	45 000	–
Other	113 254	–	–	–	–	278 561	278 561	391 815	246.0%
Total Revenue	**1 827 023**	**163 506**	**116 000**	**–**	**–**	**296 386**	**575 892**	**2 402 915**	**31.5%**

Mission

To facilitate an integrated, comprehensive, sustainable environmental & agricultural development in communities through ensuring social cohesion and collaboration by all sectors of society.

Performance

Changes to indicators and targets published in the 2026 EPRE

Indicator	Programme	Annual performance		
		2026/27 EPRE Target	2026/27 Actual Achievement (April to September)	Revised / New Target for 2026/27
Number of Ethicsmanagement, anti-fraud and corruption awareness session conducted	Administration	4	1	–
Number of EPWP jobs created through infrastructure projects	Sustainable Resource Use and Management	120	65	–
Number of commercial producer supported	Agricultural Producer Support and Development	5	0	–
Number of visits conducted to epidemiological units for veterinary interventions	Veterinary Services	12 912	4 254	–
Number of Agricultural research projects implemented	Research and Technology Development Services	17	0	–
Number of business supported with marketing services	Agricultural Economics Services	450	152	–
Number of participants trained in skill development programmes in the sector.	Agricultural Education and Training	7 460	2 400	–
Number of intergrated rural development sector strategy plans developed	Rural Development Coordination	1	0	–
Number of Intergovernmental Sector progrmmes implemented.	Environmental Affairs	7	0	–
Number of SMS Post created	Administration	13	6	–

Changes to indicators and targets published in the 2026 EPRE

No changes.

Adjusted Estimates of Provincial Expenditure 2026

Table 5.3: Adjusted Estimates

Programme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Administration	237 951	–	–	14 845	–	17 825	32 670	270 621	13.7%
2. Sustainable Resource Use and Management	80 208	163 506	116 000	–	–	–	279 506	359 714	348.5%
3. Agricultural Producer Support and Development	818 607	–	–	(4 266)	–	92 000	87 734	906 341	10.7%
4. Veterinary Services	172 515	–	–	(227)	–	–	(227)	172 288	-0.1%
5. Research and Technology Development Services	78 253	–	–	(4 000)	–	–	(4 000)	74 253	-5.1%
6. Agricultural Economics Services	213 298	–	–	–	–	186 561	186 561	399 859	87.5%
7. Agricultural Education and Training	44 528	–	–	(3 402)	–	–	(3 402)	41 126	-7.6%
8. Rural Development Coordination	27 627	–	–	(1 950)	–	–	(1 950)	25 677	-7.1%
9. Environmental Affairs	154 036	–	–	(1 000)	–	–	(1 000)	153 036	-0.6%
Total	**1 827 023**	**163 506**	**116 000**	**–**	**–**	**296 386**	**575 892**	**2 402 915**	**31.5%**
Economic classification									
Current payments	**1 530 635**	**74 506**	**70 000**	**(39 620)**	**–**	**142 000**	**246 886**	**1 777 521**	**16.1%**
Compensation of employees	830 705	–	–	(3 200)	–	–	(3 200)	827 505	-0.4%
Goods and services	699 930	74 506	70 000	(36 420)	–	142 000	250 086	950 016	35.7%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**113 654**	**–**	**–**	**(4 865)**	**–**	**17 825**	**12 960**	**126 614**	**11.4%**
Provinces and municipalities	650	–	–	(550)	–	–	(550)	100	-84.6%
Departmental agencies and accounts	3 662	–	–	–	–	–	–	3 662	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	89 026	–	–	(4 315)	–	–	(4 315)	84 711	-4.8%
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	20 316	–	–	–	–	17 825	17 825	38 141	87.7%
Payments for capital assets	**182 734**	**89 000**	**46 000**	**44 485**	**–**	**136 561**	**316 046**	**498 780**	**173.0%**
Buildings and other fixed structures	159 149	89 000	46 000	20 869	–	136 561	292 430	451 579	183.7%
Machinery and equipment	18 585	–	–	(2 896)	–	–	(2 896)	15 689	-15.6%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	2 000	–	–	–	–	–	–	2 000	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	3 000	–	–	26 512	–	–	26 512	29 512	883.7%
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**1 827 023**	**163 506**	**116 000**	**–**	**–**	**296 386**	**575 892**	**2 402 915**	**31.5%**

Programme 1: Administration

Table 5.3.1: Administration

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Office of the MEC	12 578	–	–	2 950	–	–	2 950	15 528	23.5%
2. Senior Management	37 000	–	–	(50)	–	–	(50)	36 950	-0.1%
3. Corporate Services	78 534	–	–	3 050	–	–	3 050	81 584	3.9%
4. Financial Management	95 729	–	–	8 895	–	17 825	26 720	122 449	27.9%
5. Communication Services	14 110	–	–	–	–	–	–	14 110	–
Total	**237 951**	**–**	**–**	**14 845**	**–**	**17 825**	**32 670**	**270 621**	**13.7%**
Economic classification									
Current payments	**196 123**	**–**	**–**	**14 845**	**–**	**–**	**14 845**	**210 968**	**7.6%**
Compensation of employees	135 477	–	–	(200)	–	–	(200)	135 277	-0.1%
Goods and services	60 646	–	–	15 045	–	–	15 045	75 691	24.8%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**24 628**	**–**	**–**	**(550)**	**–**	**17 825**	**17 275**	**41 903**	**70.1%**
Provinces and municipalities	650	–	–	(550)	–	–	(550)	100	-84.6%
Departmental agencies and accounts	3 662	–	–	–	–	–	–	3 662	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	20 316	–	–	–	–	17 825	17 825	38 141	87.7%
Payments for capital assets	**17 200**	**–**	**–**	**550**	**–**	**–**	**550**	**17 750**	**3.2%**
Buildings and other fixed structures	7 000	–	–	700	–	–	700	7 700	10.0%
Machinery and equipment	7 200	–	–	2 850	–	–	2 850	10 050	39.6%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	3 000	–	–	(3 000)	–	–	(3 000)	–	-100.0%
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**237 951**	**–**	**–**	**14 845**	**–**	**17 825**	**32 670**	**270 621**	**13.7%**

Programme 2: Sustainable Resource Use and Management

Table 5.3.2: Sustainable Resource Use and Management

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Agricultural Engineering Services	54 520	–	–	–	–	–	–	54 520	–
2. Land Care	16 896	–	–	–	–	–	–	16 896	–
3. Land Use Management	4 210	–	–	–	–	–	–	4 210	–
4. Disaster Risk Reduction	4 582	163 506	116 000	–	–	–	279 506	284 088	6100.1%
Total	**80 208**	**163 506**	**116 000**	**–**	**–**	**–**	**279 506**	**359 714**	**348.5%**
Economic classification									
Current payments	**80 208**	**74 506**	**70 000**	**–**	**–**	**–**	**144 506**	**224 714**	**180.2%**
Compensation of employees	57 552	–	–	–	–	–	–	57 552	–
Goods and services	22 656	74 506	70 000	–	–	–	144 506	167 162	637.8%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**–**	**89 000**	**46 000**	**–**	**–**	**–**	**135 000**	**135 000**	**–**
Buildings and other fixed structures	–	89 000	46 000	–	–	–	135 000	135 000	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**80 208**	**163 506**	**116 000**	**–**	**–**	**–**	**279 506**	**359 714**	**348.5%**

Programme 3: Agricultural Producer Support and Development

Table 5.3.3: Agricultural Producer Support and Development

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Producer Support Services	147 488	–	–	(31 474)	–	–	(31 474)	116 014	-21.3%
2. Extension and Advisory Services	632 252	–	–	31 818	–	92 000	123 818	756 070	19.6%
3. Food Security	38 867	–	–	(4 610)	–	–	(4 610)	34 257	-11.9%
Total	**818 607**	**–**	**–**	**(4 266)**	**–**	**92 000**	**87 734**	**906 341**	**10.7%**
Economic classification									
Current payments	**609 544**	**–**	**–**	**(36 400)**	**–**	**58 000**	**21 600**	**631 144**	**3.5%**
Compensation of employees	261 124	–	–	(3 000)	–	–	(3 000)	258 124	-1.1%
Goods and services	348 420	–	–	(33 400)	–	58 000	24 600	373 020	7.1%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**89 026**	**–**	**–**	**(4 315)**	**–**	**–**	**(4 315)**	**84 711**	**-4.8%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	89 026	–	–	(4 315)	–	–	(4 315)	84 711	-4.8%
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**120 037**	**–**	**–**	**36 449**	**–**	**34 000**	**70 449**	**190 486**	**58.7%**
Buildings and other fixed structures	110 652	–	–	45 799	–	34 000	79 799	190 451	72.1%
Machinery and equipment	9 385	–	–	(9 350)	–	–	(9 350)	35	-99.6%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**818 607**	**–**	**–**	**(4 266)**	**–**	**92 000**	**87 734**	**906 341**	**10.7%**

Programme 4: Veterinary Services

Table 5.3.4: Veterinary Services

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Animal Health	119 645	–	–	–	–	–	–	119 645	–
2. Veterinary Public Health	37 160	–	–	(27)	–	–	(27)	37 133	-0,1%
3. Veterinary Diagnosis Services	15 710	–	–	(200)	–	–	(200)	15 510	-1,3%
4. Veterinary Technical Support Services	–	–	–	–	–	–	–	–	–
Total	**172 515**	**–**	**–**	**(227)**	**–**	**–**	**(227)**	**172 288**	**-0,1%**
Economic classification									
Current payments	**170 515**	**–**	**–**	**(8 416)**	**–**	**–**	**(8 416)**	**162 099**	**-4,9%**
Compensation of employees	130 837	–	–	–	–	–	–	130 837	–
Goods and services	39 678	–	–	(8 416)	–	–	(8 416)	31 262	-21,2%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**2 000**	**–**	**–**	**8 189**	**–**	**–**	**8 189**	**10 189**	**409,5%**
Buildings and other fixed structures	2 000	–	–	6 058	–	–	6 058	8 058	302,9%
Machinery and equipment	–	–	–	2 131	–	–	2 131	2 131	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Softw are and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**172 515**	**–**	**–**	**(227)**	**–**	**–**	**(227)**	**172 288**	**-0,1%**

Programme 5: Research and Technology Development Services

Table 5.3.5: Research and Technology Development Services

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Agricultural Research	37 836	–	–	–	–	–	–	37 836	–
2. Technology Transfer Services	10 956	–	–	–	–	–	–	10 956	–
3. Research Infrastructure Support Services	29 461	–	–	(4 000)	–	–	(4 000)	25 461	-13.6%
Total	**78 253**	**–**	**–**	**(4 000)**	**–**	**–**	**(4 000)**	**74 253**	**-5.1%**
Economic classification									
Current payments	**75 253**	**–**	**–**	**(4 320)**	**–**	**–**	**(4 320)**	**70 933**	**-5.7%**
Compensation of employees	54 588	–	–	–	–	–	–	54 588	–
Goods and services	20 665	–	–	(4 320)	–	–	(4 320)	16 345	-20.9%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**3 000**	**–**	**–**	**320**	**–**	**–**	**320**	**3 320**	**10.7%**
Buildings and other fixed structures	1 000	–	–	–	–	–	–	1 000	–
Machinery and equipment	–	–	–	320	–	–	320	320	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	2 000	–	–	–	–	–	–	2 000	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**78 253**	**–**	**–**	**(4 000)**	**–**	**–**	**(4 000)**	**74 253**	**-5.1%**

Programme 6: Agricultural Economics Services

Table 5.3.6: Agricultural Economics Services

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Production Economics and Marketing Support	193 753	–	–	–	–	186 561	186 561	380 314	96.3%
2. Agro-Processing Support	–	–	–	–	–	–	–	–	–
3. Macroeconomics Support	19 545	–	–	–	–	–	–	19 545	–
Total	**213 298**	**–**	**–**	**–**	**–**	**186 561**	**186 561**	**399 859**	**87.5%**
Economic classification									
Current payments	**183 298**	**–**	**–**	**–**	**–**	**84 000**	**84 000**	**267 298**	**45.8%**
Compensation of employees	25 427	–	–	–	–	–	–	25 427	–
Goods and services	157 871	–	–	–	–	84 000	84 000	241 871	53.2%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**30 000**	**–**	**–**	**–**	**–**	**102 561**	**102 561**	**132 561**	**341.9%**
Buildings and other fixed structures	30 000	–	–	(29 512)	–	102 561	73 049	103 049	243.5%
Machinery and equipment	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	29 512	–	–	29 512	29 512	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**213 298**	**–**	**–**	**–**	**–**	**186 561**	**186 561**	**399 859**	**87.5%**

Programme 7: Agricultural Education and Training

Table 5.3.7: Agricultural Education and Training

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Higher Education and Training	–	–	–	–	–	–	–	–	–
2. Agricultural Skills Development	44 528	–	–	(3 402)	–	–	(3 402)	41 126	-7.6%
Total	**44 528**	**–**	**–**	**(3 402)**	**–**	**–**	**(3 402)**	**41 126**	**-7.6%**
Economic classification									
Current payments	**42 531**	**–**	**–**	**(4 299)**	**–**	**–**	**(4 299)**	**38 232**	**-10.1%**
Compensation of employees	22 493	–	–	–	–	–	–	22 493	–
Goods and services	20 038	–	–	(4 299)	–	–	(4 299)	15 739	-21.5%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**1 997**	**–**	**–**	**897**	**–**	**–**	**897**	**2 894**	**44.9%**
Buildings and other fixed structures	1 997	–	–	(386)	–	–	(386)	1 611	-19.3%
Machinery and equipment	–	–	–	1 283	–	–	1 283	1 283	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**44 528**	**–**	**–**	**(3 402)**	**–**	**–**	**(3 402)**	**41 126**	**-7.6%**

Programme 8: Rural Development Coordination

Table 5.3.8: Rural Development Coordination

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Rural Development Coordination	20 076	–	–	(1 200)	–	–	(1 200)	18 876	-6.0%
2. Social Facilitation	7 551	–	–	(750)	–	–	(750)	6 801	-9.9%
Total	**27 627**	**–**	**–**	**(1 950)**	**–**	**–**	**(1 950)**	**25 677**	**-7.1%**
Economic classification									
Current payments	**27 627**	**–**	**–**	**(1 950)**	**–**	**–**	**(1 950)**	**25 677**	**-7.1%**
Compensation of employees	19 581	–	–	–	–	–	–	19 581	–
Goods and services	8 046	–	–	(1 950)	–	–	(1 950)	6 096	-24.2%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**27 627**	**–**	**–**	**(1 950)**	**–**	**–**	**(1 950)**	**25 677**	**-7.1%**

Programme 9: Environmental Affairs

Table 5.3.9: Environmental Affairs

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. CD: Office Support	5 103	–	–	(500)	–	–	(500)	4 603	-9.8%
2. Environmental Policy, Planning and Coordination	4 847	–	–	–	–	–	–	4 847	–
3. Compliance and Enforcement	13 187	–	–	(2 000)	–	–	(2 000)	11 187	-15.2%
4. Environmental Quality Management	18 017	–	–	–	–	–	–	18 017	–
5. Biodiversity Management	5 000	–	–	1 500	–	–	1 500	6 500	30.0%
6. Environmental Empowerment Services	107 882	–	–	–	–	–	–	107 882	–
Total	**154 036**	**–**	**–**	**(1 000)**	**–**	**–**	**(1 000)**	**153 036**	**-0.6%**
Economic classification									
Current payments	**145 536**	**–**	**–**	**920**	**–**	**–**	**920**	**146 456**	**0.6%**
Compensation of employees	123 626	–	–	–	–	–	–	123 626	–
Goods and services	21 910	–	–	920	–	–	920	22 830	4.2%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**8 500**	**–**	**–**	**(1 920)**	**–**	**–**	**(1 920)**	**6 580**	**-22.6%**
Buildings and other fixed structures	6 500	–	–	(1 790)	–	–	(1 790)	4 710	-27.5%
Machinery and equipment	2 000	–	–	(130)	–	–	(130)	1 870	-6.5%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**154 036**	**–**	**–**	**(1 000)**	**–**	**–**	**(1 000)**	**153 036**	**-0.6%**

Goods and Services

Table 5.4: Summary of Goods and Services

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
Goods and services	699 930	74 506	70 000	(36 420)	–	142 000	250 086	950 016	35.7%
Administrative fees	4 173	–	–	450	–	–	450	4 623	10.8%
Advertising	2 922	–	–	–	–	–	–	2 922	–
Minor assets	2 384	–	–	–	–	–	–	2 384	–
Audit costs: External	10 100	–	–	–	–	–	–	10 100	–
Bursaries: Employees	–	–	–	2 000	–	–	2 000	2 000	–
Catering: Departmental activities	3 003	–	–	920	–	–	920	3 923	30.6%
Communication (G&S)	29 241	–	–	–	–	–	–	29 241	–
Computer services	3 357	–	–	(320)	–	–	(320)	3 037	-9.5%
Consultants: Business and advisory services	1 202	–	–	–	–	–	–	1 202	–
Infrastructure and planning services	3 271	–	–	–	–	–	–	3 271	–
Laboratory services	2 134	–	–	(200)	–	–	(200)	1 934	-9.4%
Legal services (G&S)	13 080	–	–	(2 000)	–	–	(2 000)	11 080	-15.3%
Science and technological services	–	–	–	(1 450)	–	–	(1 450)	(1 450)	–
Contractors	42 401	74 506	–	1 875	–	–	76 381	118 782	180.1%
Agency and support/outsourced services	102 000	–	–	–	–	–	–	102 000	–
Entertainment	–	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	13 479	–	–	–	–	–	–	13 479	–
Housing	–	–	–	1 000	–	–	1 000	1 000	–
Inventory: Clothing material and accessories	1 193	–	–	–	–	–	–	1 193	–
Inventory: Farming supplies	151 267	–	70 000	(7 134)	–	142 000	204 866	356 133	135.4%
Inventory: Food and food supplies	5 850	–	–	(102)	–	–	(102)	5 748	-1.7%
Inventory: Fuel, oil and gas	7 130	–	–	(2 000)	–	–	(2 000)	5 130	-28.1%
Inventory: Learner and teacher support material	439	–	–	–	–	–	–	439	–
Inventory: Materials and supplies	2 465	–	–	–	–	–	–	2 465	–
Inventory: Medical supplies	5 808	–	–	–	–	–	–	5 808	–
Inventory: Medicine	18 018	–	–	(8 189)	–	–	(8 189)	9 829	-45.4%
Medsas inventory interface	–	–	–	–	–	–	–	–	–
Inventory: Other supplies	1 249	–	–	–	–	–	–	1 249	–
Consumable supplies	6 458	–	–	(30)	–	–	(30)	6 428	-0.5%
Consumables: Stationery, printing and office supplies	12 234	–	–	–	–	–	–	12 234	–
Operating leases	133 033	–	–	(29 266)	–	–	(29 266)	103 767	-22.0%
Rental and hiring	492	–	–	–	–	–	–	492	–
Property payments	45 053	–	–	7 305	–	–	7 305	52 358	16.2%
Transport provided: Departmental activity	541	–	–	–	–	–	–	541	–
Travel and subsistence	50 293	–	–	(1 679)	–	–	(1 679)	48 614	-3.3%
Training and development	15 044	–	–	2 100	–	–	2 100	17 144	14.0%
Operating payments	7 959	–	–	–	–	–	–	7 959	–
Venues and facilities	2 657	–	–	300	–	–	300	2 957	11.3%

Infrastructure payments

Table 5.5: Summary of departmental infrastructure by category

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
Existing infrastructure assets	**63 633**	**–**	**–**	**–**	**–**	**–**	**–**	**63 633**	**–**
Maintenance and repairs	23 000	–	–	–	–	–	–	23 000	–
Upgrades and additions	34 230	–	–	–	–	–	–	34 230	–
Refurbishment and rehabilitation	6 403	–	–	–	–	–	–	6 403	–
New infrastructure assets	**118 516**	**89 000**	**46 000**	**20 869**	**–**	**136 561**	**292 430**	**410 946**	**246.7%**
Infrastructure transfers	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure transfers - Current	–	–	–	–	–	–	–	–	–
Infrastructure transfers - Capital	–	–	–	–	–	–	–	–	–
Infrastructure: Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure: Leases	**22 846**	**–**	**–**	**–**	**–**	**–**	**–**	**22 846**	**–**
Non Infrastructure	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Capital infrastructure	159 149	89 000	46 000	20 869	–	136 561	292 430	451 579	183.7%
*Current infrastructure**	45 846	–	–	–	–	–	–	45 846	–
Total Infrastructure (including non infrastructure items)	**204 995**	**89 000**	**46 000**	**20 869**	**–**	**136 561**	**292 430**	**497 425**	**142.7%**

Details of adjustments to Estimates of Provincial Expenditure 2026

Roll-overs – R163.506 million

Programme 2: Sustainable Resource Use and Management
R163.506 million has been rolled over for Infrastructure maintenance that was affected by the Disaster during 2025 financial year.

Unforeseeable and unavoidable expenditure – R116 million

Programme 2: Agricultural Producer Support and Development
An additional R116 million is allocated for Provincial disaster grant response**.**

Virements and shifts

Table 5.6: Details on virements per programme and economic classification

Programmes
1. Administration
2. Sustainable Resource Use and Management
3. Agricultural Producer Support and Development
4. Veterinary Services
5. Research and Technology Development Services
6. Agricultural Economics Services
7. Agricultural Education and Training
8. Rural Development Coordination
9. Environmental Affairs

FROM			**TO**		
Programme by Economic classification	**Motivation**	**R thousand**	**Programme by Economic classification**	**Motivation**	**R thousand**
Programme 3: Agricultural Producer Support and Development		**(4 266)**	**Programme 1: Administration**		**4 266**
Goods and services	Reallocation of maintenance	(4 266)	Goods and services	Funds centralised for maintenance	4 266
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-0.5%**			
Programme 4: Veterinary Services		**(227)**	**Programme 1: Administration**		**227**
Goods and services	Reallocation of maintenance	(227)	Goods and services	Funds centralised for maintenance	227
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-0.1%**			
Programme 5: Research and Technology Development Services		**(4 000)**	**Programme 1: Administration**		**4 000**
Goods and services	Saving realised on Goods and services.	(4 000)	Goods and services	To cover operational costs	4 000
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-5.1%**			

FROM			TO		
Programme by Economic classification	**Motivation**	**R thousand**	**Programme by Economic classification**	**Motivation**	**R thousand**
Programme 7: Agricultural Education and Training		**(3 402)**	**Programme 1: Administration**		**3 402**
Goods and services	Saving realised on Goods and services.	(3 402)	Goods and services	Funds centralised for maintenance	3 402
			Programme 1: Administration		
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-7.6%**			
Programme 8: Rural Development Coordination		**(1 950)**	**Programme 1: Administration**		**1 950**
Goods and services	Saving realised on Goods and services.	(1 950)	Goods and services	To cover operational costs	1 950
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-7.1%**			
Programme 9: Environmental Affairs		**(1 000)**	**Programme 1: Administration**		**1 000**
Goods and services	Saving realised on Goods and services.	(1 000)	Goods and services	To cover operational costs	1 000
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-0.6%**			
TOTAL		**(14 845)**	**TOTAL**		**14 845**

1. Provincial Treasury approval has been obtained.
2. Only the Legislature may approve this virement in terms of the Public Finance Management Act, (Act 1 of 1999).

Other Adjustments – R278.561 million

Expenditure already announced in the main Budget speech of the MEC for Finance but not allocated at that stage

Programme 1: Administration
An additional amount of R17.825 million is allocated for headcount reductions of the Early Retirement Programme.

Adjustments due to significant and unforeseeable economic and financial events

Programme 3: Agricultural producer support and development
R64 million is allocated from the PRF to support producers participating in the market.
R28 million is allocated for Santeeko Dam.

Programme 6: Agricultural Economics Services
R186.561 million is allocated for operationalisation, including compliance retrofits and facilities customisation.

Expenditure for 2025/26 and preliminary expenditure for 2026/27

Table 5.7: Expenditure Trends

	2025/26 Expenditure outcome					2026/27 Preliminary expenditure		
R Thousand	Adjusted appropriation	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted appropriation	Apr '25 - Mar '26	Apr '25 - Mar '26 % of adjusted appropriation	Adjusted appropriation	Apr '26 - Sep '26	Apr '26 - Sep '26 % of adjusted appropriation
1. Administration	219 258	116 356	53.1	200 984	91.7	270 621	132 688	49.0
2. Sustainable Resource Use and Management	355 408	28 914	8.1	262 811	73.9	359 714	114 084	31.7
3. Agricultural Producer Support and Development	795 213	296 008	37.2	775 267	97.5	906 341	416 956	46.0
4. Veterinary Services	155 205	71 074	45.8	145 962	94.0	172 288	84 460	49.0
5. Research and Technology Development Services	71 619	34 007	47.5	65 366	91.3	74 253	34 122	46.0
6. Agricultural Economics Services	164 867	73 997	44.9	164 641	99.9	399 859	119 154	29.8
7. Agricultural Education and Training	32 905	15 667	47.6	31 294	95.1	41 126	17 178	41.8
8. Rural Development Coordination	25 883	10 442	40.3	25 429	98.2	25 677	11 712	45.6
9. Environmental Affairs	171 269	68 646	40.1	156 327	91.3	153 036	75 329	49.2
Total	**1 991 627**	**715 111**	**35.9**	**1 828 081**	**91.8**	**2 402 915**	**1 005 683**	**41.9**
Economic classification								
Current payments	**1 396 851**	**657 683**	**47.1**	**1 381 840**	**98.9**	**1 777 521**	**764 561**	**43.0**
Compensation of employees	790 161	358 315	45.3	736 159	93.2	827 505	409 962	49.5
Goods and services	606 690	299 368	49.3	645 681	106.4	950 016	354 599	37.3
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**48 178**	**11 591**	**24.1**	**46 376**	**96.3**	**126 614**	**14 860**	**11.7**
Provinces and municipalities	700	585	83.6	585	83.6	100	93	93.0
Departmental agencies and accounts	2 638	1 968	74.6	2 431	92.2	3 662	919	25.1
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	30 000	–	–	30 000	100.0	84 711	5 685	6.7
Non-profit institutions	–	–	–	–	–	–	–	–
Households	14 840	9 038	60.9	13 360	90.0	38 141	8 163	21.4
Payments for capital assets	**546 598**	**45 837**	**8.4**	**399 598**	**73.1**	**498 780**	**226 262**	**45.4**
Buildings and other fixed structures	504 364	41 703	8.3	298 491	59.2	451 579	195 468	43.3
Machinery and equipment	39 971	3 772	9.4	26 813	67.1	15 689	1 282	8.2
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	863	204	23.6	863	100.0	2 000	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	1 400	158	11.3	73 431	5 245.1	29 512	29 512	100.0
Payments for financial assets	–	–	–	267	–	–	–	–
Total payments	**1 991 627**	**715 111**	**35.9**	**1 828 081**	**91.8**	**2 402 915**	**1 005 683**	**41.9**

Main expenditure trends for the first half of 2026/27

Total expenditure in 2025/26 was R1.828 billion or 91.8 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R715.111 million or 35.9 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R1.005 billion or 55 per cent of the adjusted appropriation of R2.402 billion. Compared to the first half of 2025/26, expenditure over the same period in 2026/27 increased by R290 million or 28.8 per cent. This was mainly due to increased spending on departmental Priorities and the disaster commitment and expenditure pending rollover.

Departmental receipts

Table 5.8: Departmental Receipts

	2025/26 Audited outcome					2026/27 Actual receipts			
R Thousand	Adjusted estimate	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted estimate	Apr '25 - Mar '26	Apr '25 - Mar '26 % of adjusted estimate	Budget estimate	Adjusted estimate	Apr '26 - Sep '26	Apr '26 - Sep '26 % of adjusted estimate
Departmental receipts	**6 119**	**5 724**	**93.5**	**9 732**	**159.0**	**5 591**	**5 591**	**8 562**	**153.1**
Sales of goods and services other than capital assets	1 600	1 600	100.0	3 188	199.3	2 861	2 861	1 980	69.2
Transfers received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	2 192	2 192	100.0	3 007	137.2	2 730	2 730	1 596	58.5
Interest, dividends and rent on land	779	388	49.8	1 977	253.8	–	–	2 335	–
Sales of capital assets	292	292	100.0	292	100.0	–	–	2 596	–
Financial transactions in assets and liabilities	1 256	1 252	99.7	1 268	101.0	–	–	55	–
Tax receipts	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–
Total	**6 119**	**5 724**	**93.5**	**9 732**	**159.0**	**5 591**	**5 591**	**8 562**	**153.1**

Main departmental revenue trends for the first half of 2026/26

Mid-year revenue in 2025/26 was R5.724 million per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R8.562 million of the adjusted estimates of R5.591 million. Compared to the first half of 2025/26, revenue over the same period in 2026/27 increased by 33 per cent. This was mainly due to Sales of Capital Assets.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

Table 5.9: Summary of changes to transfers and subsidies per programme

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Administration	**24 628**	**–**	**–**	**(550)**	**–**	**17 825**	**17 275**	**41 903**	**70.1%**
Provinces and municipalities	650	–	–	(550)	–	–	(550)	100	-84.6%
Departmental agencies and accounts	3 662	–	–	–	–	–	–	3 662	–
Households	20 316	–	–	–	–	17 825	17 825	38 141	87.7%
3. Agricultural Producer Support and Development	**89 026**	**–**	**–**	**(4 315)**	**–**	**–**	**(4 315)**	**84 711**	**-4.8%**
Public corporations and private enterprises	89 026	–	–	(4 315)	–	–	(4 315)	84 711	-4.8%
Total	**113 654**	**–**	**–**	**(4 865)**	**–**	**17 825**	**12 960**	**126 614**	**11.4%**

Summary of changes to conditional grants

Table 5.10: Summary of changes to conditional grants

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
2. Sustainable Resource Use and Management	**10 688**	**163 506**	**116 000**	**–**	**–**	**–**	**279 506**	**290 194**	**2615.1%**
Land Care Programme Grant: Poverty Relief and Infrastructure Development	10 688	–	–	–	–	–	–	10 688	–
Comprehensive Agricultural Support Programme Grant	–	163 506	105 000	–	–	–	268 506	268 506	–
Provincial Disaster Response Grant	–	–	11 000	–	–	–	11 000	11 000	–
3. Agricultural Producer Support and Development	**255 796**	**–**	**–**	**–**	**–**	**–**	**–**	**255 796**	**–**
Comprehensive Agricultural Support Programme Grant	255 796	–	–	–	–	–	–	255 796	–
4. Veterinary Services	**10 651**	**–**	**–**	**–**	**–**	**–**	**–**	**10 651**	**–**
Comprehensive Agricultural Support Programme Grant	10 651	–	–	–	–	–	–	10 651	–
7. Agricultural Education and Training	**6 812**	**–**	**–**	**–**	**–**	**–**	**–**	**6 812**	**–**
Comprehensive Agricultural Support Programme Grant	6 812	–	–	–	–	–	–	6 812	–
9. Environmental Affairs	**5 294**	**–**	**–**	**–**	**–**	**–**	**–**	**5 294**	**–**
Expanded Public Works Programme Intergrated Grant for Provinces	5 294	–	–	–	–	–	–	5 294	–
Total	**289 241**	**163 506**	**116 000**	**–**	**–**	**–**	**279 506**	**568 747**	**96.6%**

Vote 06

Economic Development and Tourism

Adjusted budget summary

Table 6.1: Adjusted Departmental Budget Summary

	2026/27				
R thousand	**Main Appropriation**	**Decrease**	**Increase**	**Adjusted Appropriation**	**% change**
Amount to be appropriated	**1 406 635**	**–**	**69 395**	**1 476 030**	**4.9%**
of which:					
Current payments	311 037	–	8 326	319 363	2.7%
Transfers and subsidies	1 090 178	–	48 065	1 138 243	4.4%
Payments for capital assets	5 420	–	13 004	18 424	239.9%
Payments for financial assets	–	–	–	–	–
Direct Charge against Provincial Revenue Fund	–	–	–	–	–
Executive authority	MEC for Economic Development and Tourism				
Accounting officer	Head: Economic Development and Tourism				
Website address	www.mpg.gov.za/departments/dedt				

Summary of Revenue

Table 6.2: Summary of Receipts

Programme									
		2026/27							
		Additional Appropriation							
R thousand	**Main Appropriation**	**Roll-overs**	**Unforeseeable / Unavoidable**	**Virements and Shifts**	**Declared Unspent Funds**	**Other Adjustments**	**Total Additional Appropriation**	**Adjusted Appropriation**	**% change**
Equitable Share	1 344 003	–	–	–	–	4 683	4 683	1 348 686	0.3%
Conditional grants	4 632	–	–	–	–	–	–	4 632	–
Expanded Public Works Programme Intergrated Grant for Provinces	*4 632*	–	–	–	–	–	–	*4 632*	–
Own Revenue	58 000	–	–	–	–	–	–	58 000	–
Other	–	23 414	–	–	–	41 298	64 712	64 712	–
Total Revenue	**1 406 635**	**23 414**	**–**	**–**	**–**	**45 981**	**69 395**	**1 476 030**	**4.9%**

Mission

Drive economic growth that creates decent employment and promote sustainable development through partnership.

Performance

Changes to indicators and targets published in the 2026 EPRE

Indicator	Programme	Annual performance		
		2026/27 EPRE Target	2026/27 Actual Achievement (April to September)	Revised / New Target for 2026/27
Administrative support for the implementation of the mandate of the Department.	Administration	6	65%	_
Stimulate economic growth through the promotion of Historically Disadvantaged Individuals (HDIs) and stimulate economic growth in the province.	Integrated Economic Development	7	84%	_
Support the development of industries within the key economic sectors of the Province, and to create a conducive environment for trade and investment.	Trade and Sector Development	10	78%	_
Ensure an equitable, socially responsible business environment that allows fair trade and the protection of consumer rights.	Business Regulation and Governance	4	70%	_
Responsible for provision of economic policy direction and strategies, in addition to conducting research on the provincial economy, to inform strategy development.	Economic Planning	4	100%	_
Ensure tourism sector policy development, regulation and compliance and promotion of sector transformation in the Province.	Tourism	4	60%	_
MSMEs Supported financially and non-financially	Integrated Economic Development	186	49%	_
Small businesses accessed new markets	Trade and Sector Development	30	110%	_
Incubates trained through MSI and FURNTECH	Trade and Sector Development	50	0%	_
Black owned tyre outlets supported to Revitalise Township and Rural economy	Integrated Economic Development	12	50%	_
Local Municipalities supported in LED to grow and sustain the Local economies	Integrated Economic Development	21	50%	_

Changes to indicators and targets published in the 2026 EPRE

No changes

Adjusted Estimates of Provincial Expenditure 2026

Table 6.3: Adjusted Estimates

Programme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Administration	146 928	–	–	3 970	–	5 808	9 778	156 706	6.7%
2. Integrated Economic Development	358 585	3 706	–	3 419	–	8 298	15 423	374 008	4.3%
3. Trade and Sector Development	135 545	16 747	–	(1 657)	–	2 250	17 340	152 885	12.8%
4. Business Regulation and Governance	165 017	–	–	(2 553)	–	11 300	8 747	173 764	5.3%
5. Economic Planning	25 564	682	–	(1 746)	–	–	(1 064)	24 500	-4.2%
6. Tourism	574 996	2 279	–	(1 433)	–	18 325	19 171	594 167	3.3%
Total	**1 406 635**	**23 414**	**–**	**–**	**–**	**45 981**	**69 395**	**1 476 030**	**4.9%**
Economic classification									
Current payments	**311 037**	**2 961**	**–**	**(2 000)**	**–**	**7 365**	**8 326**	**319 363**	**2.7%**
Compensation of employees	206 684	–	–	(14 273)	–	–	(14 273)	192 411	-6.9%
Goods and services	104 353	2 961	–	12 273	–	7 365	22 599	126 952	21.7%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**1 090 178**	**16 747**	**–**	**–**	**–**	**31 318**	**48 065**	**1 138 243**	**4.4%**
Provinces and municipalities	32	–	–	–	–	–	–	32	–
Departmental agencies and accounts	783 865	16 747	–	–	–	25 885	42 632	826 497	5.4%
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	284 648	–	–	(818)	–	–	(818)	283 830	-0.3%
Non-profit institutions	21 000	–	–	818	–	750	1 568	22 568	7.5%
Households	633	–	–	–	–	4 683	4 683	5 316	739.8%
Payments for capital assets	**5 420**	**3 706**	**–**	**2 000**	**–**	**7 298**	**13 004**	**18 424**	**239.9%**
Buildings and other fixed structures	–	3 706	–	–	–	7 298	11 004	11 004	–
Machinery and equipment	5 420	–	–	2 000	–	–	2 000	7 420	36.9%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**1 406 635**	**23 414**	**–**	**–**	**–**	**45 981**	**69 395**	**1 476 030**	**4.9%**

Programme 1: Administration

Table 6.3.1: Administration

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Office of MEC	15 526	–	–	452	–	–	452	15 978	2.9%
2. Senior Management (HOD)	13 262	–	–	453	–	–	453	13 715	3.4%
3. Financial Management	64 991	–	–	1 369	–	–	1 369	66 360	2.1%
4. Corporate Services	53 149	–	–	1 696	–	5 808	7 504	60 653	14.1%
Total	**146 928**	**–**	**–**	**3 970**	**–**	**5 808**	**9 778**	**156 706**	**6.7%**
Economic classification									
Current payments	**140 843**	**–**	**–**	**1 970**	**–**	**1 125**	**3 095**	**143 938**	**2.2%**
Compensation of employees	96 234	–	–	(5 167)	–	–	(5 167)	91 067	-5.4%
Goods and services	44 609	–	–	7 137	–	1 125	8 262	52 871	18.5%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**665**	**–**	**–**	**–**	**–**	**4 683**	**4 683**	**5 348**	**704.2%**
Provinces and municipalities	32	–	–	–	–	–	–	32	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	633	–	–	–	–	4 683	4 683	5 316	739.8%
Payments for capital assets	**5 420**	**–**	**–**	**2 000**	**–**	**–**	**2 000**	**7 420**	**36.9%**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	5 420	–	–	2 000	–	–	2 000	7 420	36.9%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**146 928**	**–**	**–**	**3 970**	**–**	**5 808**	**9 778**	**156 706**	**6.7%**

Programme 2: Integrated Development Services

Table 6.3.2: Integrated Economic Development

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. CD:Office Support	2 466	–	–	162	–	–	162	2 628	6.6%
2. Enterprise Development	306 228	3 706	–	2 499	–	8 298	14 503	320 731	4.7%
3. Local Economic Development	9 804	–	–	1 752	–	–	1 752	11 556	17.9%
4. Economic Empowerment	8 656	–	–	(1 683)	–	–	(1 683)	6 973	-19.4%
5. Regional Directors	31 431	–	–	689	–	–	689	32 120	2.2%
Total	**358 585**	**3 706**	**–**	**3 419**	**–**	**8 298**	**15 423**	**374 008**	**4.3%**
Economic classification									
Current payments	**73 849**	**–**	**–**	**3 419**	**–**	**1 000**	**4 419**	**78 268**	**6.0%**
Compensation of employees	39 649	–	–	(817)	–	–	(817)	38 832	-2.1%
Goods and services	34 200	–	–	4 236	–	1 000	5 236	39 436	15.3%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**284 736**	**–**	**–**	**–**	**–**	**–**	**–**	**284 736**	**–**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	3 138	–	–	–	–	–	–	3 138	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	281 598	–	–	–	–	–	–	281 598	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**–**	**3 706**	**–**	**–**	**–**	**7 298**	**11 004**	**11 004**	**–**
Buildings and other fixed structures	–	3 706	–	–	–	7 298	11 004	11 004	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**358 585**	**3 706**	**–**	**3 419**	**–**	**8 298**	**15 423**	**374 008**	**4.3%**

Programme 3: Trade and Sector Development

Table 6.3.3: Trade and Sector Development

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. CD:Office support	1 941	–	–	(608)	–	–	(608)	1 333	-31.3%
2. Trade and Investment Promotion	12 570	–	–	(38)	–	1 000	962	13 532	7.7%
3. Sector Development	15 780	–	–	(1 011)	–	500	(511)	15 269	-3.2%
4. Strategic Initiatives	105 254	16 747	–	–	–	750	17 497	122 751	16.6%
5. Sector Specialists	–	–	–	–	–	–	–	–	–
Total	**135 545**	**16 747**	**–**	**(1 657)**	**–**	**2 250**	**17 340**	**152 885**	**12.8%**
Economic classification									
Current payments	**31 056**	**–**	**–**	**(1 657)**	**–**	**1 500**	**(157)**	**30 899**	**-0.5%**
Compensation of employees	20 703	–	–	(2 777)	–	–	(2 777)	17 926	-13.4%
Goods and services	10 353	–	–	1 120	–	1 500	2 620	12 973	25.3%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**104 489**	**16 747**	**–**	**–**	**–**	**750**	**17 497**	**121 986**	**16.7%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	80 439	16 747	–	–	–	–	16 747	97 186	20.8%
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	3 050	–	–	(818)	–	–	(818)	2 232	-26.8%
Non-profit institutions	21 000	–	–	818	–	750	1 568	22 568	7.5%
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**135 545**	**16 747**	**–**	**(1 657)**	**–**	**2 250**	**17 340**	**152 885**	**12.8%**

Programme 4: Business Regulation and Governance

Table 6.3.4: Business Regulation and Governance

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. CD: Office Support	2 167	–	–	84	–	–	84	2 251	3.9%
2. Consumer Protection	17 119	–	–	(1 894)	–	–	(1 894)	15 225	-11.1%
3. Regulation Services	145 731	–	–	(743)	–	11 300	10 557	156 288	7.2%
Total	**165 017**	**–**	**–**	**(2 553)**	**–**	**11 300**	**8 747**	**173 764**	**5.3%**
Economic classification									
Current payments	**28 289**	**–**	**–**	**(2 553)**	**–**	**300**	**(2 253)**	**26 036**	**-8.0%**
Compensation of employees	22 888	–	–	(1 913)	–	–	(1 913)	20 975	-8.4%
Goods and services	5 401	–	–	(640)	–	300	(340)	5 061	-6.3%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**136 728**	**–**	**–**	**–**	**–**	**11 000**	**11 000**	**147 728**	**8.0%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	136 728	–	–	–	–	11 000	11 000	147 728	8.0%
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**165 017**	**–**	**–**	**(2 553)**	**–**	**11 300**	**8 747**	**173 764**	**5.3%**

Programme 5: Economic Planning

Table 6.3.5: Economic Planning

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Cd: Office Support	1 933	–	–	59	–	–	59	1 992	3.1%
2. Economic Policy and Planning	5 528	682	–	50	–	–	732	6 260	13.2%
3. Research and Development	1 172	–	–	(688)	–	–	(688)	484	-58.7%
4. Knowledge Management	6 871	–	–	100	–	–	100	6 971	1.5%
5. Monitoring and Evaluation	4 072	–	–	(1 267)	–	–	(1 267)	2 805	-31.1%
6. Economic Analysis	5 988	–	–	–	–	–	–	5 988	–
Total	**25 564**	**682**	**–**	**(1 746)**	**–**	**–**	**(1 064)**	**24 500**	**-4.2%**
Economic classification									
Current payments	**25 564**	**682**	**–**	**(1 746)**	**–**	**–**	**(1 064)**	**24 500**	**-4.2%**
Compensation of employees	21 423	–	–	(1 946)	–	–	(1 946)	19 477	-9.1%
Goods and services	4 141	682	–	200	–	–	882	5 023	21.3%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**25 564**	**682**	**–**	**(1 746)**	**–**	**–**	**(1 064)**	**24 500**	**-4.2%**

Programme 6: Tourism

Table 6.3.6: Tourism

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Tourism	574 996	2 279	–	(1 433)	–	18 325	19 171	594 167	3.3%
Total	**574 996**	**2 279**	**–**	**(1 433)**	**–**	**18 325**	**19 171**	**594 167**	**3.3%**
Economic classification									
Current payments	**11 436**	**2 279**	**–**	**(1 433)**	**–**	**3 440**	**4 286**	**15 722**	**37.5%**
Compensation of employees	5 787	–	–	(1 653)	–	–	(1 653)	4 134	-28.6%
Goods and services	5 649	2 279	–	220	–	3 440	5 939	11 588	105.1%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**563 560**	**–**	**–**	**–**	**–**	**14 885**	**14 885**	**578 445**	**2.6%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	563 560	–	–	–	–	14 885	14 885	578 445	2.6%
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**574 996**	**2 279**	**–**	**(1 433)**	**–**	**18 325**	**19 171**	**594 167**	**3.3%**

Goods and Services

Table 6.4: Summary of Goods and Services

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
Goods and services	104 353	2 961	–	12 273	–	7 365	22 599	126 952	21.7%
Administrative fees	1 709	–	–	102	–	–	102	1 811	6.0%
Advertising	4 335	–	–	200	–	1 125	1 325	5 660	30.6%
Minor assets	319	–	–	–	–	–	–	319	–
Audit costs: External	6 700	–	–	1 500	–	–	1 500	8 200	22.4%
Bursaries: Employees	–	–	–	–	–	–	–	–	–
Catering: Departmental activities	591	–	–	412	–	–	412	1 003	69.7%
Communication (G&S)	6 000	–	–	28	–	–	28	6 028	0.5%
Computer services	2 957	–	–	32	–	–	32	2 989	1.1%
Consultants: Business and advisory services	1 032	–	–	5	–	–	5	1 037	0.5%
Infrastructure and planning services	–	–	–	–	–	–	–	–	–
Laboratory services	–	–	–	–	–	–	–	–	–
Legal services (G&S)	1 000	–	–	700	–	–	700	1 700	70.0%
Science and technological services	–	–	–	–	–	–	–	–	–
Contractors	135	–	–	–	–	–	–	135	–
Agency and support/outsourced services	22 492	2 961	–	1 368	–	6 240	10 569	33 061	47.0%
Entertainment	–	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	1 300	–	–	–	–	–	–	1 300	–
Housing	–	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	–	–	–	–	–	–	–	–	–
Inventory: Farming supplies	–	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	–	–	–	–	–	–	–	–	–
Inventory: Fuel, oil and gas	–	–	–	–	–	–	–	–	–
Inventory: Learner and teacher support material	–	–	–	–	–	–	–	–	–
Inventory: Materials and supplies	–	–	–	–	–	–	–	–	–
Inventory: Medical supplies	–	–	–	–	–	–	–	–	–
Inventory: Medicine	–	–	–	–	–	–	–	–	–
Medsas inventory interface	–	–	–	–	–	–	–	–	–
Inventory: Other supplies	–	–	–	–	–	–	–	–	–
Consumable supplies	3 323	–	–	(32)	–	–	(32)	3 291	-1.0%
Consumables: Stationery, printing and office supplies	1 382	–	–	–	–	–	–	1 382	–
Operating leases	19 712	–	–	–	–	–	–	19 712	–
Rental and hiring	–	–	–	–	–	–	–	–	–
Property payments	3 030	–	–	2 000	–	–	2 000	5 030	66.0%
Transport provided: Departmental activity	–	–	–	–	–	–	–	–	–
Travel and subsistence	21 971	–	–	5 234	–	–	5 234	27 205	23.8%
Training and development	2 068	–	–	200	–	–	200	2 268	9.7%
Operating payments	1 093	–	–	225	–	–	225	1 318	20.6%
Venues and facilities	3 204	–	–	299	–	–	299	3 503	9.3%

Infrastructure payments

Table 6.5: Summary of departmental infrastructure by category

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
Existing infrastructure assets	**633**	**–**	**–**	**–**	**–**	**–**	**–**	**633**	**–**
Maintenance and repairs	633	–	–	–	–	–	–	633	–
Upgrades and additions	–	–	–	–	–	–	–	–	–
Refurbishment and rehabilitation	–	–	–	–	–	–	–	–	–
New infrastructure assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure transfers	**–**	**3 706**	**–**	**–**	**–**	**7 298**	**11 004**	**11 004**	**–**
Infrastructure transfers - Current	–	–	–	–	–	–	–	–	–
Infrastructure transfers - Capital	–	3 706	–	–	–	7 298	11 004	11 004	–
Infrastructure: Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure: Leases	**20 291**	**–**	**–**	**–**	**–**	**–**	**–**	**20 291**	**–**
Non Infrastructure	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Capital infrastructure	–	3 706	–	–	–	7 298	11 004	11 004	–
*Current infrastructure**	20 924	–	–	–	–	–	–	20 924	–
Total Infrastructure (including non infrastructure items)	**20 924**	**3 706**	**–**	**–**	**–**	**7 298**	**11 004**	**31 928**	**52.6%**

Details of adjustments to Estimates of Provincial Expenditure 2026

Roll-overs – R23.414 million

Programme 2: Integrated Economic Development
R3.706 million has been rolled over for the Mpumalanga International Fresh Produce Market

Programme 3: Trade and Sector Development
R16.747 million has been rolled over for The Nkomazi Special Economic Zone

Programme 5: Economic Planning

R682 000 has been rolled over for the Mpumalanga Economic Growth and Development Path.

Programme 6: Tourism

R2.279 million has been rolled over for the Mariepskop Cable Car, and Hazyview Waves feasibility studies.

Virements and shifts

Table 6.6: Details on virements per programme and economic classification

Programmes

1. Administration
2. Integrated Economic Development
3. Trade and Sector Development
4. Business Regulation and Governance
5. Economic Planning
6. Tourism

FROM			TO		
Programme by Economic classification	**Motivation**	**R thousand**	**Programme by Economic classification**	**Motivation**	**R thousand**
Programme 1: Administration		**(5 167)**	**Programme 1: Administration**		**5 167**
Compensation of employees	Vacant funded post	(5 167)	Goods and services	To fund recruitment, resettlement, audit fees and other underfunded items	5 167
Shifts within the programme as a percentage of the programme budget		-3.5%			
Virements to other programmes as a percentage of the programme budget					
Programme 2: Integrated Economic Development		**(817)**	**Programme 2: Integrated Economic Development**		**817**
Compensation of employees	Vacant funded post	(817)	Goods and services	Provision of tools of trade for MSME	817
Shifts within the programme as a percentage of the programme budget		-0.2%			
Virements to other programmes as a percentage of the programme budget					
Programme 3: Trade and Sector Development		**(3 595)**	**Programme 3: Trade and Sector Development**		**1 938**
Compensation of employees	Vacant funded post	(1 120)	Goods and services	Provision of tools of trade for MSME and underfunded items	1 120
Public corporations and private enterprises	Reclasification	(818)	Non-profit institutions	Reclasification	818
			Programme 1: Administration		**1 417**
Compensation of employees	Vacant funded post	(1 417)	Goods and services	To fund recruitment, resettlement, audit fees and other underfunded items	1 417
			Programme 2: Integrated Economic Development		**240**
Compensation of employees	Vacant funded post	(240)	Goods and services	Provision of tools of trade for MSME and underfunded items	240
Shifts within the programme as a percentage of the programme budget		-1.4%			
Virements to other programmes as a percentage of the programme budget		**-1.2%**			
Programme 4: Business Regulation and Governance		**(2 553)**	**Programme 1: Administration**		**2 553**
Compensation of employees	Vacant funded post	(2 553)	Goods and services	To fund recruitment, resettlement, audit fees and other underfunded items	553
	0		Machinery and equipment	To fund IT and furniture	2 000
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-1.5%**			
Programme 5: Economic Planning		**(1 946)**	**Programme 5: Economic Planning**		**200**
Compensation of employees	Vacant funded post	(200)	Goods and services	To fund Admin & Support staff	200
			Programme 2: Integrated Economic Development		**1 746**
Compensation of employees	Vacant funded post	(1 746)	Goods and services	Provision of tools of trade for MSME and underfunded items	1 746
Shifts within the programme as a percentage of the programme budget		-0.8%			
Virements to other programmes as a percentage of the programme budget		**-6.8%**			

FROM			TO		
Programme by Economic classification	**Motivation**	**R thousand**	**Programme by Economic classification**	**Motivation**	**R thousand**
Programme 6: Tourism		**(1 653)**	**Programme 6: Tourism**		**220**
Compensation of employees	Vacant funded post	(220)	Goods and services	To fund Admin & Support staff	220
			Programme 2: Integrated Economic Development		**1 433**
Compensation of employees	Vacant funded post	(1 433)	Goods and services	Provision of tools of trade for MSME and underfunded items	1 433
Shifts within the programme as a percentage of the programme budget		0.0%			
Virements to other programmes as a percentage of the programme budget		**-0.2%**			
TOTAL		**(15 731)**	**TOTAL**		**15 731**

1. Provincial Treasury approval has been obtained.

2. Only the Legislature may approve this virement in terms of the Public Finance Management Act, (Act 1 of 1999).

Other adjustments – R41.298 million

Expenditure already announced in the main Budget speech of the MEC for Finance but not allocated at that stage

Programme 1: Administration
An additional R4.683 million is allocated for the Early Retirement Programme and Voluntary Exit Programme Financial Incentive Costs.

Adjustments due to significant and unforeseeable economic and financial events

Programme 1: Administration
An additional R1.125 million is allocated for Electronic and Print Media Advertising space bulk buying, Comprehensive Economic Development Services Booklet, Flyers, Branding for the activation and awareness programmes.

Programme 2: Integrated Economic Development
An additional R7.298 million is allocated to cover costs related to the Mpumalanga International Fresh Produce Market (MIFPM) and R 1 million is allocated to Youth in Tourism Regional Initiative.

Programme 3: Trade and Sector Development
An additional R1.5 million is allocated to 3 Takealot Awareness Workshops, 3 Stakeholder engagements on Export Development Initiatives, and Underground Mining Skills Development Awareness and R750 000 is allocated to Mpumalanga Green Cluster Agency (MGCA).

Programme 4: Business Regulation and Governance
An additional R300 000 is allocated to a two-day business regulation and governance dialogue and R11 million to Mpumalanga Economic Regulator (MER) entity for marketing, activation and awareness programme to strengthen integrated public awareness and harm prevention.

Programme 6: Tourism
An additional amount of R2 million is allocated to fund Tourism Lekgotla, an amount of R1.440 million for marketing activation and awareness. R7 million to Mpumalanga Tourism and Parks Agency (MTPA) for Game census & energized fence, R7.885 million for marketing, activation and awareness programmes.

Expenditure for 2025/26 and preliminary expenditure for 2026/27

Table 6.7: Expenditure Trends

	2025/26 Expenditure outcome					2026/27 Preliminary expenditure		
R Thousand	Adjusted appropriation	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted appropriation	Apr '25 - Mar '26	Apr '25 - Mar '26 % of adjusted appropriation	Adjusted appropriation	Apr '26 - Sep '26	Apr '26 - Sep '26 % of adjusted appropriation
1. Administration	137 534	65 198	47.4	135 818	98.8	156 706	68 914	44.0
2. Integrated Economic Development	447 171	190 636	42.6	442 959	99.1	374 008	186 715	49.9
3. Trade and Sector Development	104 987	30 349	28.9	88 458	84.3	152 885	58 817	38.5
4. Business Regulation and Governance	176 442	86 107	48.8	173 581	98.4	173 764	81 262	46.8
5. Economic Planning	23 032	10 124	44.0	20 155	87.5	24 500	11 418	46.6
6. Tourism	534 775	265 463	49.6	527 921	98.7	594 167	291 946	49.1
Total	**1 423 941**	**647 877**	**45.5**	**1 388 892**	**97.5**	**1 476 030**	**699 072**	**47.4**
Economic classification								
Current payments	**307 301**	**135 177**	**44.0**	**290 903**	**94.7**	**319 363**	**145 394**	**45.5**
Compensation of employees	187 512	89 937	48.0	179 494	95.7	192 411	93 288	48.5
Goods and services	119 789	45 240	37.8	111 409	93.0	126 952	52 106	41.0
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**1 014 822**	**497 280**	**49.0**	**998 074**	**98.3**	**1 138 243**	**542 674**	**47.7**
Provinces and municipalities	31	1	3.2	10	32.3	32	6	18.8
Departmental agencies and accounts	718 916	346 020	48.1	702 169	97.7	826 497	384 825	46.6
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	284 046	144 457	50.9	284 046	100.0	283 830	141 832	50.0
Non-profit institutions	10 921	6 353	58.2	10 921	100.0	22 568	15 518	68.8
Households	908	449	49.4	928	102.2	5 316	493	9.3
Payments for capital assets	**101 815**	**15 420**	**15.1**	**99 912**	**98.1**	**18 424**	**11 004**	**59.7**
Buildings and other fixed structures	96 033	13 063	13.6	92 327	96.1	11 004	11 004	100.0
Machinery and equipment	5 782	2 357	40.8	7 585	131.2	7 420	–	–
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	3	–	–	3	100.0	–	–	–
Total payments	**1 423 941**	**647 877**	**45.5**	**1 388 892**	**97.5**	**1 476 030**	**699 072**	**47.4**

Main expenditure trends for the first half of 2026/26

Total expenditure in 2025/26 was R1.389 billion, 97.5 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R647.877 million, 45.5 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R699.072 million, 47.4 per cent of the adjusted appropriation of R1.476 billion. Compared to the first half of 2025/26, expenditure over the same period in 2026/27 increased by R51.195 million, 7.9 per cent.

Departmental receipts

Table 6.8: Departmental Receipts

	2025/26 Audited outcome					2026/27 Actual receipts			
R Thousand	Adjusted estimate	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted estimate	Apr '25 - Mar '26	Apr '25 - Mar '26 % of adjusted estimate	Budget estimate	Adjusted estimate	Apr '26 - Sep '26	Apr '26 - Sep '26 % of adjusted estimate
Departmental receipts	**2 731**	**5 878**	**215.2**	**11 812**	**432.5**	**2 856**	**2 856**	**7 059**	**247.2**
Sales of goods and services other than capital assets	225	58	25.8	119	52.9	235	235	63	26.8
Transfers received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	279	–	279	–	–	–	1 190	–
Interest, dividends and rent on land	1 505	5 540	368.1	11 368	755.3	1 574	1 574	5 804	368.7
Sales of capital assets	267	–	–	–	–	279	279	–	–
Financial transactions in assets and liabilities	734	1	0.1	46	6.3	768	768	2	0.3
Tax receipts	**1 513 946**	**917 574**	**60.6**	**1 918 149**	**126.7**	**1 563 946**	**1 563 946**	**1 127 298**	**72.1**
Casino taxes	**75 000**	**37 291**	**49.7**	**72 215**	**96.3**	**77 500**	**77 500**	**36 642**	**47.3**
Horse racing taxes	**1 425 000**	**874 483**	**61.4**	**1 833 542**	**128.7**	**1 472 500**	**1 472 500**	**1 087 063**	**73.8**
Liquor licences	**13 946**	**5 800**	**41.6**	**12 392**	**88.9**	**13 946**	**13 946**	**3 593**	**25.8**
Motor vehicle licences	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**1 516 677**	**923 452**	**60.9**	**1 929 961**	**127.2**	**1 566 802**	**1 566 802**	**1 134 357**	**72.4**

Main departmental revenue trends for the first half of 2026/26

Mid-year revenue in 2025/26 was R923.452 million, 60.9 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R1.134 billion, 72.4 per cent of the adjusted estimate of R1.567 billion. Compared to the first half of 2025/26, revenue over the same period in 2026/27 increased by R889.084 million. This was mainly due to gambling activities.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

Table 6.9: Summary of changes to transfers and subsidies per programme

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Administration	**665**	**–**	**–**	**–**	**–**	**4 683**	**4 683**	**5 348**	**704.2%**
Provinces and municipalities	32	–	–	–	–	–	–	32	–
Households	633	–	–	–	–	4 683	4 683	5 316	739.8%
2. Integrated Economic Development	**284 736**	**–**	**–**	**–**	**–**	**–**	**–**	**284 736**	**–**
Departmental agencies and accounts	3 138	–	–	–	–	–	–	3 138	–
Public corporations and private enterprises	281 598	–	–	–	–	–	–	281 598	–
3. Trade and Sector Development	**104 489**	**16 747**	**–**	**–**	**–**	**750**	**17 497**	**121 986**	**16.7%**
Departmental agencies and accounts	80 439	16 747	–	–	–	–	16 747	97 186	20.8%
Public corporations and private enterprises	3 050	–	–	(818)	–	–	(818)	2 232	-26.8%
Non-profit institutions	21 000	–	–	818	–	750	1 568	22 568	7.5%
4. Business Regulation and Governance	**136 728**	**–**	**–**	**–**	**–**	**11 000**	**11 000**	**147 728**	**8.0%**
Departmental agencies and accounts	136 728	–	–	–	–	11 000	11 000	147 728	8.0%
6. Tourism	**563 560**	**–**	**–**	**–**	**–**	**14 885**	**14 885**	**578 445**	**2.6%**
Departmental agencies and accounts	563 560	–	–	–	–	14 885	14 885	578 445	2.6%
Total	**1 090 178**	**16 747**	**–**	**–**	**–**	**31 318**	**48 065**	**1 138 243**	**4.4%**

Table 6.9.1: Summary of changes to transfers to public entities

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
Mpumalanga Economic Growth Agency	281 598	–	–	–	–	–	–	281 598	–
Mpumalanga Tourism and Parks Board	563 560	–	–	–	–	14 885	14 885	578 445	2.6%
Mpumalanga Economic Regulator	136 728	–	–	–	–	11 000	11 000	147 728	8.0%
Total	**981 886**	**–**	**–**	**–**	**–**	**25 885**	**25 885**	**1 007 771**	**2.6%**

Summary of changes to conditional grants

Table 6.10: Summary of changes to conditional grants

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
2. Integrated Economic Development	**1 343**	**–**	**–**	**–**	**–**	**–**	**–**	**1 343**	**–**
Expanded Public Works Programme Intergrated Grant for Provinces	1 343	–	–	–	–	–	–	1 343	–
6. Tourism	**3 289**	**–**	**–**	**–**	**–**	**–**	**–**	**3 289**	**–**
Expanded Public Works Programme Intergrated Grant for Provinces	3 289	–	–	–	–	–	–	3 289	–
Total	**4 632**	**–**	**–**	**–**	**–**	**–**	**–**	**4 632**	**–**

Vote 07

Education

Adjusted budget summary

Table 7.1: Adjusted Departmental Budget Summary

	2026/27				
R thousand	**Main Appropriation**	**Decrease**	**Increase**	**Adjusted Appropriation**	**% change**
Amount to be appropriated	**30 619 440**	**–**	**738 310**	**31 357 750**	**2.4%**
of which:					
Current payments	27 676 896	–	424 750	28 101 646	1.5%
Transfers and subsidies	2 003 033	–	81 777	2 084 810	4.1%
Payments for capital assets	939 511	–	231 783	1 171 294	24.7%
Payments for financial assets	–	–	–	–	–
Direct Charge against Provincial Revenue Fund	–	–	–	–	–
Executive authority	MEC for Education				
Accounting officer	Head: Education				
Website address	mpeducation.mpg.gov.za				

Summary of Revenue

Table 7.2: Summary of Receipts

Programme		**2026/27**							
		Additional Appropriation							
R thousand	**Main Appropriation**	**Roll-overs**	**Unforeseeable / Unavoidable**	**Virements and Shifts**	**Declared Unspent Funds**	**Other Adjustments**	**Total Additional Appropriation**	**Adjusted Appropriation**	**% change**
Equitable Share	26 933 842	–	–	–	–	(9 845)	(9 845)	26 923 997	-0.0%
Conditional grants	2 892 549	28 632	–	–	–	–	28 632	2 921 181	1.0%
Education Infrastructure Grant	*1 377 208*	–	–	–	–	–	–	*1 377 208*	–
HIV and AIDS (Life Skills Education) Grant	*20 648*	–	–	–	–	–	–	*20 648*	–
Learners With Profound Intellectual Disabilities Grant	*36 164*	–	–	–	–	–	–	*36 164*	–
Maths, Science and Technology Grant	*48 512*	*209*	–	–	–	–	*209*	*48 721*	*0.4%*
National School Nutrition Programme Grant	*1 039 286*	*3 306*	–	–	–	–	*3 306*	*1 042 592*	*0.3%*
Early Childhood development Grant	*368 570*	*13 117*	–	–	–	–	*13 117*	*381 687*	*3.6%*
Expanded Public Works Programme Integrated Grant for Provinces	*2 161*	–	–	–	–	–	–	*2 161*	–
Provincial Disaster Response Grant	–	*12 000*	–	–	–	–	*12 000*	*12 000*	–
Own Revenue	360 893	–	–	–	–	–	–	360 893	–
Other	432 156	224 784	–	–	–	494 739	719 523	1 151 679	166.5%
Total Revenue	**30 619 440**	**253 416**	**–**	**–**	**–**	**484 894**	**738 310**	**31 357 750**	**2.4%**

Mission

Mpumalanga Department of Education commits to working together with stakeholders in realizing delivery of quality education to produce competitive learners who are able to succeed in a diverse and innovative world. To empower every learner in Mpumalanga by providing basic education that fosters a culture of innovation, digital literacy, and lifelong learning, preparing them for success in the fourth industrial revolution (digital transformation) and beyond.

Performance

Changes to indicators and targets published in the 2026 EPRE

Indicator	Programme	Annual performance		
		2026/27 EPRE Target	2026/27 Actual Achievement (April to September)	Revised / New Target for 2026/27
SOI 102: Number of public schools that can be contacted electronically (email)	Administration	1 628	1 624	1 624
POI 2.1: Percentage of allocated educator posts in schools filled	Public Ordinary Schools Education	65%	56%	94%
SOI 302 : Number of learners subsidised at registered independent schools	Independent Schools Subsidies	7 791	7 176	7 514
SOI 401 : Number of learners with disabilities enrolled in special schools	Public Special Schools Education	3 800	4 328	4 328
SOI 501 – public schools offering Grade R	Early Childhood Development	1 063	1 066	1 066
SOI 503 – children accessing registered ECD programmes	Early Childhood Development	105 209	200	100 205
POI 5.4 – ECD practitioners trained on NQF Level 4	Early Childhood Development	100	100	289
SOI 601: Number of education facilities provided with water services	Infrastructure Development	13	13	21
SOI 603: Number of education facilities provided with sanitation services	Infrastructure Development	13	5	15
POI 7.3: Number of teachers trained on care and support, peer education and policy implementation plans to reduce pregnancy, HIV & AIDS, and other risky behaviours	Examination and Education Related Services	3 320	2 011	2 200
POI 7.4: Number of learners reached through peer education programmes and care and support programmes (OVC Support)	Examination and Education Related Services	3 300	2 700	3 700

Changes to indicators and targets published in the 2026 EPRE

SOI102: Number of public schools that can be contacted electronically (e-mail): Communicate with 1628 schools through e-mail, 2 schools were demarcated to Limpopo, 1 school is non-operational and 1 school merged.

SOI 401: Number of learners with disabilities enrolled in special schools: 4 307 learners attend public special schools; more learners were screened and assessed and admitted.

SOI 601: Number of education facilities provided with water services: 13 schools upgraded / supplied with water, monitored 6 ongoing projects. There was a need for two additional water provisioning projects

POI 7.3: Number of teachers trained on care and support, peer education and policy implementation plans to reduce pregnancy, HIV &Aids and other risky behaviors: 982 teachers trained on care, support, peer education and implementation plans to reduce pregnancy, HIV &Aids and other risky behaviors, 118 School Governing Body (SGBs), Senior management Team (SMTs), School Base Support Team (SBST) were not trained due to postponement of training in Nkangala.

Adjusted Estimates of Provincial Expenditure 2026

Table 7.3: Adjusted Estimates

Programme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Administration	1 847 976	–	–	(49 688)	–	55 155	5 467	1 853 443	0.3%
2. Public Ordinary Schools Education	24 292 553	136 176	–	28 104	–	320 000	484 280	24 776 833	2.0%
3. Independent Schools Subsidies	26 449	–	–	–	–	–	–	26 449	–
4. Public Special Schools Education	572 936	–	–	119	–	–	119	573 055	0.0%
5. Early Childhood Development	1 399 987	10 982	–	–	–	–	10 982	1 410 969	0.8%
6. Infrastructure Development	1 934 600	106 258	–	–	–	79 739	185 997	2 120 597	9.6%
7. Examination and Education Related Services	544 939	–	–	21 465	–	30 000	51 465	596 404	9.4%
Total	**30 619 440**	**253 416**	**–**	**–**	**–**	**484 894**	**738 310**	**31 357 750**	**2.4%**
Economic classification									
Current payments	**27 676 896**	**148 176**	**–**	**(49 581)**	**–**	**326 155**	**424 750**	**28 101 646**	**1.5%**
Compensation of employees	23 755 726	–	–	(122 865)	–	11 467	(111 398)	23 644 328	-0.5%
Goods and services	3 921 170	148 176	–	73 284	–	314 688	536 148	4 457 318	13.7%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**2 003 033**	**10 982**	**–**	**60 795**	**–**	**10 000**	**81 777**	**2 084 810**	**4.1%**
Provinces and municipalities	541	–	–	–	–	–	–	541	–
Departmental agencies and accounts	10 000	–	–	–	–	–	–	10 000	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	1 794 759	10 982	–	42 839	–	10 000	63 821	1 858 580	3.6%
Households	197 733	–	–	17 956	–	–	17 956	215 689	9.1%
Payments for capital assets	**939 511**	**94 258**	**–**	**(11 214)**	**–**	**148 739**	**231 783**	**1 171 294**	**24.7%**
Buildings and other fixed structures	911 035	94 258	–	–	–	79 739	173 997	1 085 032	19.1%
Machinery and equipment	28 476	–	–	(11 214)	–	69 000	57 786	86 262	202.9%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**30 619 440**	**253 416**	**–**	**–**	**–**	**484 894**	**738 310**	**31 357 750**	**2.4%**

Programme 1: Administration

Table 7.3.1: Administration

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Office of the MEC	14 143	–	–	–	–	–	–	14 143	–
2. Corporate Services	934 336	–	–	(48 813)	–	55 155	6 342	940 678	0.7%
3. Education Management	891 842	–	–	(1 772)	–	–	(1 772)	890 070	-0.2%
4. Human Resource Development	–	–	–	–	–	–	–	–	–
5. (EMIS) Education Management Information System	7 655	–	–	897	–	–	897	8 552	11.7%
6. Conditional Grants	–	–	–	–	–	–	–	–	–
Total	**1 847 976**	**–**	**–**	**(49 688)**	**–**	**55 155**	**5 467**	**1 853 443**	**0.3%**
Economic classification									
Current payments	**1 726 200**	**–**	**–**	**18 800**	**–**	**(9 845)**	**8 955**	**1 735 155**	**0.5%**
Compensation of employees	1 379 897	–	–	(9 000)	–	(8 533)	(17 533)	1 362 364	-1.3%
Goods and services	346 303	–	–	27 800	–	(1 312)	26 488	372 791	7.6%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**96 776**	**–**	**–**	**(56 688)**	**–**	**–**	**(56 688)**	**40 088**	**-58.6%**
Provinces and municipalities	541	–	–	–	–	–	–	541	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	1 500	–	–	–	–	–	–	1 500	–
Households	94 735	–	–	(56 688)	–	–	(56 688)	38 047	-59.8%
Payments for capital assets	**25 000**	**–**	**–**	**(11 800)**	**–**	**65 000**	**53 200**	**78 200**	**212.8%**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	25 000	–	–	(11 800)	–	65 000	53 200	78 200	212.8%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**1 847 976**	**–**	**–**	**(49 688)**	**–**	**55 155**	**5 467**	**1 853 443**	**0.3%**

Programme 2: Public Ordinary Schools Education

Table 7.3.2: Public Ordinary Schools Education

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Public Primary Level	13 640 694	–	–	(81 268)	–	180 000	98 732	13 739 426	0.7%
2. Public Secondary Level	9 506 061	132 661	–	109 372	–	120 000	362 033	9 868 094	3.8%
3. Human Resource Development	20 000	–	–	–	–	–	–	20 000	–
4. School Sport, Culture & Media Services	38 000	–	–	–	–	20 000	20 000	58 000	52.6%
5. Conditional Grants	1 087 798	3 515	–	–	–	–	3 515	1 091 313	0.3%
Total	**24 292 553**	**136 176**	**–**	**28 104**	**–**	**320 000**	**484 280**	**24 776 833**	**2.0%**
Economic classification									
Current payments	**23 138 699**	**136 176**	**–**	**(22 126)**	**–**	**316 000**	**430 050**	**23 568 749**	**1.9%**
Compensation of employees	20 781 632	–	–	(116 465)	–	–	(116 465)	20 665 167	-0.6%
Goods and services	2 357 067	136 176	–	94 339	–	316 000	546 515	2 903 582	23.2%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**1 153 604**	**–**	**–**	**50 230**	**–**	**–**	**50 230**	**1 203 834**	**4.4%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	1 051 046	–	–	661	–	–	661	1 051 707	0.1%
Households	102 558	–	–	49 569	–	–	49 569	152 127	48.3%
Payments for capital assets	**250**	**–**	**–**	**–**	**–**	**4 000**	**4 000**	**4 250**	**1600.0%**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	250	–	–	–	–	4 000	4 000	4 250	1600.0%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**24 292 553**	**136 176**	**–**	**28 104**	**–**	**320 000**	**484 280**	**24 776 833**	**2.0%**

Programme 3: Independent Schools Subsidies

Table 7.3.3: Independent Schools Subsidies

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Primary Level	18 876	–	–	–	–	–	–	18 876	–
2. Secondary Level	7 573	–	–	–	–	–	–	7 573	–
Total	**26 449**	**–**	**–**	**–**	**–**	**–**	**–**	**26 449**	**–**
Economic classification									
Current payments	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Compensation of employees	–	–	–	–	–	–	–	–	–
Goods and services	–	–	–	–	–	–	–	–	–
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**26 449**	**–**	**–**	**–**	**–**	**–**	**–**	**26 449**	**–**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	26 449	–	–	–	–	–	–	26 449	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**26 449**	**–**	**–**	**–**	**–**	**–**	**–**	**26 449**	**–**

Programme 4: Public Special Schools Education

Table 7.3.4: Public Special Schools Education

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Schools	536 772	–	–	119	–	–	119	536 891	0.0%
2. Human Resource Development	–	–	–	–	–	–	–	–	–
3. School Sport, Culture & Media Services	–	–	–	–	–	–	–	–	–
4. Conditional Grants	36 164	–	–	–	–	–	–	36 164	–
Total	**572 936**	**–**	**–**	**119**	**–**	**–**	**119**	**573 055**	**0.0%**
Economic classification									
Current payments	**525 126**	**–**	**–**	**(1 085)**	**–**	**–**	**(1 085)**	**524 041**	**-0.2%**
Compensation of employees	485 969	–	–	–	–	–	–	485 969	–
Goods and services	39 157	–	–	(1 085)	–	–	(1 085)	38 072	-2.8%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**47 310**	**–**	**–**	**1 204**	**–**	**–**	**1 204**	**48 514**	**2.5%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	46 870	–	–	1 085	–	–	1 085	47 955	2.3%
Households	440	–	–	119	–	–	119	559	27.0%
Payments for capital assets	**500**	**–**	**–**	**–**	**–**	**–**	**–**	**500**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	500	–	–	–	–	–	–	500	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**572 936**	**–**	**–**	**119**	**–**	**–**	**119**	**573 055**	**0.0%**

Programme 5: Early Childhood Development

Table 7.3.5: Early Childhood Development

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Grade R in Public Schools	832 082	–	–	–	–	–	–	832 082	–
2. Grade R in Early Childhood Development Centres	5 000	–	–	–	–	–	–	5 000	–
3. Pre-Grade R In Early Childhood Development Centres	212 472	–	–	–	–	–	–	212 472	–
4. Human Resource Development	–	–	–	–	–	–	–	–	–
5. Conditional Grants	350 433	10 982	–	–	–	–	10 982	361 415	3.1%
Total	**1 399 987**	**10 982**	**–**	**–**	**–**	**–**	**10 982**	**1 410 969**	**0.8%**
Economic classification									
Current payments	**864 653**	**–**	**–**	**(16 863)**	**–**	**–**	**(16 863)**	**847 790**	**-2.0%**
Compensation of employees	826 082	–	–	2 300	–	–	2 300	828 382	0.3%
Goods and services	38 571	–	–	(19 163)	–	–	(19 163)	19 408	-49.7%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**535 108**	**10 982**	**–**	**16 863**	**–**	**–**	**27 845**	**562 953**	**5.2%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	535 108	10 982	–	16 863	–	–	27 845	562 953	5.2%
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**226**	**–**	**–**	**–**	**–**	**–**	**–**	**226**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	226	–	–	–	–	–	–	226	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**1 399 987**	**10 982**	**–**	**–**	**–**	**–**	**10 982**	**1 410 969**	**0.8%**

Programme 6: Infrastructure Development

Table 7.3.6: Infrastructure Development

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Administration	–	–	–	–	–	–	–	–	–
2. Public Ordinary Schools	1 789 326	104 123	–	–	–	79 739	183 862	1 973 188	10.3%
3. Special School	124 976	–	–	–	–	–	–	124 976	–
4. Early Childhood Development	20 298	2 135	–	–	–	–	2 135	22 433	10.5%
Total	**1 934 600**	**106 258**	**–**	**–**	**–**	**79 739**	**185 997**	**2 120 597**	**9.6%**
Economic classification									
Current payments	**1 021 065**	**12 000**	**–**	**–**	**–**	**–**	**12 000**	**1 033 065**	**1.2%**
Compensation of employees	38 000	–	–	–	–	–	–	38 000	–
Goods and services	983 065	12 000	–	–	–	–	12 000	995 065	1.2%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**913 535**	**94 258**	**–**	**–**	**–**	**79 739**	**173 997**	**1 087 532**	**19.0%**
Buildings and other fixed structures	911 035	94 258	–	–	–	79 739	173 997	1 085 032	19.1%
Machinery and equipment	2 500	–	–	–	–	–	–	2 500	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**1 934 600**	**106 258**	**–**	**–**	**–**	**79 739**	**185 997**	**2 120 597**	**9.6%**

Programme 7: Examination and Education Related Services

Table 7.3.7: Examination and Education Related Services

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Payment to SETA	10 000	–	–	–	–	–	–	10 000	–
2. Professional Services	–	–	–	–	–	–	–	–	–
3. External Examinations	361 461	–	–	–	–	20 000	20 000	381 461	5.5%
4. Special Projects	152 830	–	–	21 465	–	10 000	31 465	184 295	20.6%
5. Conditional Grants	20 648	–	–	–	–	–	–	20 648	–
Total	**544 939**	**–**	**–**	**21 465**	**–**	**30 000**	**51 465**	**596 404**	**9.4%**
Economic classification									
Current payments	**401 153**	**–**	**–**	**(28 307)**	**–**	**20 000**	**(8 307)**	**392 846**	**-2.1%**
Compensation of employees	244 146	–	–	300	–	20 000	20 300	264 446	8.3%
Goods and services	157 007	–	–	(28 607)	–	–	(28 607)	128 400	-18.2%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**143 786**	**–**	**–**	**49 186**	**–**	**10 000**	**59 186**	**202 972**	**41.2%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	10 000	–	–	–	–	–	–	10 000	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	133 786	–	–	24 230	–	10 000	34 230	168 016	25.6%
Households	–	–	–	24 956	–	–	24 956	24 956	–
Payments for capital assets	**–**	**–**	**–**	**586**	**–**	**–**	**586**	**586**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	586	–	–	586	586	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**544 939**	**–**	**–**	**21 465**	**–**	**30 000**	**51 465**	**596 404**	**9.4%**

Goods and Services

Table 7.4: Summary of Goods and Services

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
Goods and services	3 921 170	148 176	–	73 284	–	314 688	536 148	4 457 318	13.7%
Administrative fees	8 769	–	–	140 883	–	(10)	140 873	149 642	1606.5%
Advertising	100	–	–	725	–	–	725	825	725.0%
Minor assets	–	–	–	2 415	–	–	2 415	2 415	–
Audit costs: External	20 000	–	–	13 570	–	–	13 570	33 570	67.9%
Bursaries: Employees	4 802	–	–	4 572	–	–	4 572	9 374	95.2%
Catering: Departmental activities	14 354	–	–	19 306	–	–	19 306	33 660	134.5%
Communication (G&S)	27 457	–	–	7 830	–	(250)	7 580	35 037	27.6%
Computer services	19 725	–	–	12 525	–	–	12 525	32 250	63.5%
Consultants: Business and advisory services	1 500	–	–	129	–	–	129	1 629	8.6%
Infrastructure and planning services	–	–	–	–	–	–	–	–	–
Laboratory services	–	–	–	–	–	–	–	–	–
Legal services (G&S)	8 000	–	–	(261)	–	–	(261)	7 739	-3.3%
Science and technological services	–	–	–	–	–	–	–	–	–
Contractors	37 400	–	–	22 350	–	–	22 350	59 750	59.8%
Agency and support/outsourced services	847 931	3 306	–	(17 771)	–	–	(14 465)	833 466	-1.7%
Entertainment	–	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	15 036	–	–	–	–	–	–	15 036	–
Housing	–	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	–	–	–	3 100	–	–	3 100	3 100	–
Inventory: Farming supplies	–	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	–	–	–	–	–	–	–	–	–
Inventory: Fuel, oil and gas	–	–	–	–	–	–	–	–	–
Inventory: Learner and teacher support material	506 997	–	–	139 205	–	230 000	369 205	876 202	72.8%
Inventory: Materials and supplies	–	–	–	–	–	–	–	–	–
Inventory: Medical supplies	–	–	–	–	–	–	–	–	–
Inventory: Medicine	–	–	–	–	–	–	–	–	–
Medsas inventory interface	–	–	–	–	–	–	–	–	–
Inventory: Other supplies	881 246	132 661	–	(224 524)	–	70 000	(21 863)	859 383	-2.5%
Consumable supplies	74 808	209	–	(40 428)	–	–	(40 219)	34 589	-53.8%
Consumables: Stationery, printing and office supplies	4 272	–	–	8 241	–	–	8 241	12 513	192.9%
Operating leases	122 099	–	–	(20 986)	–	–	(20 986)	101 113	-17.2%
Rental and hiring	1 728	–	–	661	–	–	661	2 389	38.3%
Property payments	975 898	12 000	–	6 230	–	–	18 230	994 128	1.9%
Transport provided: Departmental activity	10 000	–	–	1 533	–	6 000	7 533	17 533	75.3%
Travel and subsistence	183 340	–	–	(23 423)	–	9 000	(14 423)	168 917	-7.9%
Training and development	19 707	–	–	4 543	–	(20)	4 523	24 230	23.0%
Operating payments	75 100	–	–	3 558	–	–	3 558	78 658	4.7%
Venues and facilities	60 901	–	–	9 301	–	(32)	9 269	70 170	15.2%

Infrastructure payments

Table 7.5: Summary of departmental infrastructure by category

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
Existing infrastructure assets	**1 398 319**	**12 000**	**–**	**–**	**–**	**–**	**12 000**	**1 410 319**	**0.9%**
Maintenance and repairs	922 063	12 000	–	–	–	–	12 000	934 063	1.3%
Upgrades and additions	386 134	–	–	–	–	–	–	386 134	–
Refurbishment and rehabilitation	90 122	–	–	–	–	–	–	90 122	–
New infrastructure assets	**434 779**	**94 258**	**–**	**–**	**–**	**79 739**	**173 997**	**608 776**	**40.0%**
Infrastructure transfers	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure transfers - Current	–	–	–	–	–	–	–	–	–
Infrastructure transfers - Capital	–	–	–	–	–	–	–	–	–
Infrastructure: Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure: Leases	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Non Infrastructure	**101 502**	**–**	**–**	**–**	**–**	**–**	**–**	**101 502**	**–**
Capital infrastructure	911 035	94 258	–	–	–	79 739	173 997	1 085 032	19.1%
*Current infrastructure**	922 063	12 000	–	–	–	–	12 000	934 063	1.3%
Total Infrastructure (including non infrastructure items)	**1 934 600**	**106 258**	**–**	**–**	**–**	**79 739**	**185 997**	**2 120 597**	**9.6%**

Details of adjustments to Estimates of Provincial Expenditure 2026

Roll-overs – R253.416 million

Programme 2: Public Ordinary Schools Education

R209 000 has been rolled over for Maths, Science and Technology Grant, R3.306 million has been rolled over for National School Nutrition Programme Grant and R132.661 million has been rolled over for E- Learning

Programme 5: Early Childhood Development

R13.117 million has been rolled over for the Early Childhood Development Grant

Programme 6: Infrastructure Development

R12 million has been rolled over for Provincial Disaster Relief Grant, R82.664 million has been rolled over for SOPA schools and R9.459 million has been rolled over for mobile classrooms

Virements and shifts

Table 7.6: Details on virements per programme and economic classification

Programmes
1. Administration
2. Public Ordinary Schools Education
3. Independent Schools Subsidies
4. Public Special Schools Education
5. Early Childhood Development
6. Infrastructure Development
7. Examination and Education Related Services

FROM			**TO**		
Programme by Economic classification	**Motivation**	**R thousand**	**Programme by Economic classification**	**Motivation**	**R thousand**
Programme 1: Administration		**(77 488)**	**Programme 1: Administration**		**25 800**
Compensation of employees	Vacant posts	(9 000)	Goods and services	Operating cost and broadcasting Cost	9 000
Households	Claims against the state	(5 000)		Audit Fees	5 000
Machinery and equipment	machinery and equipment	(11 800)		Operating budget and procurement of matrasses for boarding schools	11 800
			Programme 2: Public Ordinary Schools Education		**51 569**
Households	VEP and ERP incentives	(51 569)	Households	VEP and ERP incentives	51 569
			Programme 4: Public Special Schools Education		**119**
	VEP and ERP incentives	(119)	Households	VEP and ERP incentives	119
Shifts within the programme as a percentage of the programme budget		-1.4%			
Virements to other programmes as a percentage of the programme budget		**-2.8%**			
Programme 2: Public Ordinary Schools Education		**(119 126)**	**Programme 1: Administration**		**2 000**
Compensation of employees	Vacant posts	(2 000)	Goods and services	Operational costs	2 000
			Programme 2: Public Ordinary Schools Education		**95 661**
	Vacant posts	(93 000)	Goods and services	E-learning project	93 000
Households	Reclassification	(2 000)		Internal bursaries	2 000
Goods and services	School Nutrition	(661)	Non-profit institutions	Feeding of learners.	661
			Programme 7: Examination and Education Related Services		**21 465**
Compensation of employees	Vacant posts	(21 465)	Households	Payment of bursaries	21 465
Shifts within the programme as a percentage of the programme budget		-0.4%			
Virements to other programmes as a percentage of the programme budget		**-0.1%**			
Programme 4: Public Special Schools Education		**(1 085)**	**Programme 4: Public Special Schools Education**		**1 085**
Goods and services	Travel and subsistance	(1 085)	Non-profit institutions	Practitioners/care givers	1 085
Shifts within the programme as a percentage of the programme budget		-0.2%			
Virements to other programmes as a percentage of the programme budget					
Programme 5: Early Childhood Development		**(19 163)**	**Programme 5: Early Childhood Development**		**19 163**
Goods and services	Consumable supplies and Travel & subsistance	(2 300)	Compensation of employees	Alignment of business plan	2 300
	Consumable supplies and Travel & subsistance	(16 863)	Non-profit institutions	Alignment of business plan	16 863
Shifts within the programme as a percentage of the programme budget		-1.4%			
Virements to other programmes as a percentage of the programme budget					

FROM			**TO**		
Programme by Economic classification	**Motivation**	**R thousand**	**Programme by Economic classification**	**Motivation**	**R thousand**
Programme 7: Examination and Education Related Services		**(28 607)**	**Programme 7: Examination and Education Related Services**		**28 607**
Goods and services	Presidential Youth Employment initiative project and internal bursaries	(300)	Compensation of employees	PYEI Teacher assistants	300
	Presidential Youth Employment initiative project	(24 230)	Non-profit institutions	PYEI Teacher assistants	24 230
	Internal bursaries	(3 491)	Households	External bursaries	3 491
	Presidential Youth Employment initiative project	(586)	Machinery and equipment	Tools of trade	586
Shifts within the programme as a percentage of the programme budget		-5.2%			
Virements to other programmes as a percentage of the programme budget					
TOTAL		**(245 469)**	**TOTAL**		**245 469**

1. Provincial Treasury approval has been obtained.
2. Only the Legislature may approve this virement in terms of the Public Finance Management Act, (Act 1 of 1999).

Other adjustments – R484.894 million

Adjustments due to significant and unforeseeable economic and financial events

Programme 1: Administration

An additional R65 million is allocated to cover costs related to connectivity infrastructure.

Programme 2: Public Ordinary Schools Education

An additional R300 million is allocated to cover costs related to new foundation phase catalogue and additional R20 million is allocated to cover costs related to sports development programme.

Programme 6: Infrastructure Development

An additional R32.739 million is allocated to cover costs related to new infrastructure, and an additional R47 million is allocated to cover costs related to mobile classrooms.

Programme 7: Examination and Education Related Services

An additional R20 million is allocated to cover costs related to examinations, and an additional R10 million is allocated to cover costs related to MRTT

Funds shifted between votes following a transfer of a function

Programme 1: Administration

R9.845 million has been transferred to the Office of the Premier following the transversal human resource development function shift.

Expenditure for 2025/26 and preliminary expenditure for 2026/27

Table 7.7: Expenditure Trends

	2025/26 Expenditure outcome					2026/27 Preliminary expenditure		
R Thousand	Adjusted appropriation	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted appropriation	Apr '25 - Mar '26	Apr '25 - Mar '26 % of adjusted appropriation	Adjusted appropriation	Apr '26 - Sep '26	Apr '26 - Sep '26 % of adjusted appropriation
1. Administration	1 749 771	814 413	46.5	1 736 863	99.3	1 853 443	868 185	46.8
2. Public Ordinary Schools Education	23 289 495	11 546 793	49.6	22 966 439	98.6	24 776 833	12 038 679	48.6
3. Independent Schools Subsidies	15 627	13 867	88.7	14 992	95.9	26 449	19 331	73.1
4. Public Special Schools Education	548 504	261 090	47.6	535 314	97.6	573 055	278 582	48.6
5. Early Childhood Development	1 311 832	637 840	48.6	1 300 418	99.1	1 410 969	685 234	48.6
6. Infrastructure Development	1 668 346	837 377	50.2	1 657 324	99.3	2 120 597	779 510	36.8
7. Examination and Education Related Services	612 578	275 207	44.9	614 953	100.4	596 404	171 371	28.7
Total	**29 196 153**	**14 386 587**	**49.3**	**28 826 303**	**98.7**	**31 357 750**	**14 840 892**	**47.3**
Economic classification								
Current payments	**26 356 460**	**12 945 351**	**49.1**	**26 052 811**	**98.8**	**28 101 646**	**13 288 890**	**47.3**
Compensation of employees	22 498 897	11 081 093	49.3	22 385 151	99.5	23 644 328	11 559 324	48.9
Goods and services	3 857 563	1 864 234	48.3	3 667 630	95.1	4 457 318	1 729 557	38.8
Interest and rent on land	–	24	–	30	–	–	9	–
Transfers and subsidies	**1 997 316**	**1 129 956**	**56.6**	**1 977 173**	**99.0**	**2 084 810**	**1 181 456**	**56.7**
Provinces and municipalities	541	25	4.6	198	36.6	541	47	8.7
Departmental agencies and accounts	10 000	10 000	100.0	15 000	150.0	10 000	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	1 773 614	1 052 627	59.3	1 809 035	102.0	1 858 580	1 040 021	56.0
Households	213 161	67 304	31.6	152 940	71.7	215 689	141 388	65.6
Payments for capital assets	**842 377**	**311 280**	**37.0**	**791 515**	**94.0**	**1 171 294**	**370 546**	**31.6**
Buildings and other fixed structures	827 065	308 528	37.3	775 539	93.8	1 085 032	368 229	33.9
Machinery and equipment	15 312	2 752	18.0	15 976	104.3	86 262	2 317	2.7
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	4 804	–	–	–	–
Total payments	**29 196 153**	**14 386 587**	**49.3**	**28 826 303**	**98.7**	**31 357 750**	**14 840 892**	**47.3**

Main expenditure trends for the first half of 2026/26

Total expenditure in 2025/26 was R28.826 billion, 98.7 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R14.386 billion, 49.3 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R14 .840 billion, 47.3 per cent of the adjusted appropriation of R31.357 billion. Compared to the first half of 2025/26, expenditure over the same period in 2026/27 increased by R454.305 million, 0.5 per cent. This is mainly due to increased spending on e-learning and learner teacher support material.

Departmental receipts

Table 7.8: Departmental Receipts

	2025/26					2026/27			
		Audited outcome				Actual receipts			
R Thousand	Adjusted estimate	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted estimate	Apr '25 - Mar '26	Apr '25 - Mar '26 % of adjusted estimate	Budget estimate	Adjusted estimate	Apr '26 - Sep '26	Apr '26 - Sep '26 % of adjusted estimate
Departmental receipts	**28 138**	**32 612**	**115.9**	**75 950**	**269.9**	**30 885**	**30 885**	**36 890**	**119.4**
Sales of goods and services other than capital assets	20 788	11 184	53.8	23 154	111.4	22 081	22 081	11 902	53.9
Transfers received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–
Interest, dividends and rent on land	4 800	9 411	196.1	19 989	416.4	6 000	6 000	10 918	182.0
Sales of capital assets	–	595	–	1 021	–	–	–	78	–
Financial transactions in assets and liabilities	2 550	11 422	447.9	31 786	1 246.5	2 804	2 804	13 992	499.0
Tax receipts	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–
Total	**28 138**	**32 612**	**115.9**	**75 950**	**269.9**	**30 885**	**30 885**	**36 890**	**119.4**

Main departmental revenue trends for the first half of 2026/27

Mid-year revenue in 2025/26 was R32.612 million, 115.9 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R36.890 million, 119.4 per cent of the adjusted estimate of R30.885 million. Compared to the first half of 2025/26, revenue over the same period in 2026/27 increased by R4.278 million, 3.2 per cent. This was mainly due to increase in sale of goods and services, interest, dividends and rent on land and increase in financial transactions in assets and liabilities.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

Table 7.9: Summary of changes to transfers and subsidies per programme

		2026/27							
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Administration	**96 776**	**–**	**–**	**(56 688)**	**–**	**–**	**(56 688)**	**40 088**	**-58.6%**
Provinces and municipalities	541	–	–	–	–	–	–	541	–
Non-profit institutions	1 500	–	–	–	–	–	–	1 500	–
Households	94 735	–	–	(56 688)	–	–	(56 688)	38 047	-59.8%
2. Public Ordinary Schools Education	**1 153 604**	**–**	**–**	**50 230**	**–**	**–**	**50 230**	**1 203 834**	**4.4%**
Non-profit institutions	1 051 046	–	–	661	–	–	661	1 051 707	0.1%
Households	102 558	–	–	49 569	–	–	49 569	152 127	48.3%
3. Independent Schools Subsidies	**26 449**	**–**	**–**	**–**	**–**	**–**	**–**	**26 449**	**–**
Non-profit institutions	26 449	–	–	–	–	–	–	26 449	–
4. Public Special Schools Education	**47 310**	**–**	**–**	**1 204**	**–**	**–**	**1 204**	**48 514**	**2.5%**
Non-profit institutions	46 870	–	–	1 085	–	–	1 085	47 955	2.3%
Households	440	–	–	119	–	–	119	559	27.0%
5. Early Childhood Development	**535 108**	**10 982**	**–**	**16 863**	**–**	**–**	**27 845**	**562 953**	**5.2%**
Non-profit institutions	535 108	10 982	–	16 863	–	–	27 845	562 953	5.2%
7. Examination and Education Related Services	**143 786**	**–**	**–**	**49 186**	**–**	**10 000**	**59 186**	**202 972**	**41.2%**
Departmental agencies and accounts	10 000	–	–	–	–	–	–	10 000	–
Non-profit institutions	133 786	–	–	24 230	–	10 000	34 230	168 016	25.6%
Households	–	–	–	24 956	–	–	24 956	24 956	–
Total	**2 003 033**	**10 982**	**–**	**60 795**	**–**	**10 000**	**81 777**	**2 084 810**	**4.1%**

Table 7.9.1: Summary of changes to transfers to public entities

	2026/27							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
Mpumalanga Regional Training Trust	120 074	–	–	–	–	10 000	10 000	130 074	8.3%
Total	**120 074**	**–**	**–**	**–**	**–**	**10 000**	**10 000**	**130 074**	**8.3%**

Summary of changes to conditional grants

Table 7.10: Summary of changes to conditional grants

	2026/27							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
2. Public Ordinary Schools Education	**1 087 798**	**3 515**	**–**	**–**	**–**	**–**	**3 515**	**1 091 313**	**0.3%**
Maths, Science and Technology Grant	48 512	209	–	–	–	–	209	48 721	0.4%
National School Nutrition Programme Grant	1 039 286	3 306	–	–	–	–	3 306	1 042 592	0.3%
4. Public Special Schools Education	**36 164**	**–**	**–**	**–**	**–**	**–**	**–**	**36 164**	**–**
Learners With Profound Intellectual Disabilities Grant	36 164	–	–	–	–	–	–	36 164	–
5. Early Childhood Development	**370 731**	**13 117**	**–**	**–**	**–**	**–**	**13 117**	**383 848**	**3.5%**
Early Childhood development Grant	368 570	13 117	–	–	–	–	13 117	381 687	3.6%
Expanded Public Works Programme Integrated Grant for Provinces	2 161	–	–	–	–	–	–	2 161	–
6. Infrastructure Development	**1 377 208**	**12 000**	**–**	**–**	**–**	**–**	**12 000**	**1 389 208**	**0.9%**
Education Infrastructure Grant	1 377 208	–	–	–	–	–	–	1 377 208	–
Provincial Disaster Response Grant	–	12 000	–	–	–	–	12 000	12 000	–
7. Examination and Education Related Services	**20 648**	**–**	**–**	**–**	**–**	**–**	**–**	**20 648**	**–**
HIV and AIDS (Life Skills Education) Grant	20 648	–	–	–	–	–	–	20 648	–
Total	**2 892 549**	**28 632**	**–**	**–**	**–**	**–**	**28 632**	**2 921 181**	**1.0%**

Vote 08

Public Works, Roads and Transport

Adjusted budget summary

Table 8.1: Adjusted Departmental Budget Summary

	2026/27				
R thousand	Main Appropriation	Decrease	Increase	Adjusted Appropriation	% change
Amount to be appropriated	**6 056 755**	**–**	**628 597**	**6 685 352**	**10.4%**
of which:					
Current payments	3 432 404	–	544 596	3 977 000	15.9%
Transfers and subsidies	1 275 230	–	42 388	1 317 618	3.3%
Payments for capital assets	1 349 121	–	41 613	1 390 734	3.1%
Payments for financial assets	–	–	–	–	–
Direct Charge against Provincial Revenue Fund	–	–	–	–	–
Executive authority	MEC for Public Works, Roads and Transport				
Accounting officer	Head: Public Works, Roads and Transport				
Website address	dpwrt.mpg.gov.za				

Summary of Revenue

Table 8.2: Summary of Receipts

Programme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
Equitable Share	2 913 988	–	–	–	–	37 218	37 218	2 951 206	1.3%
Conditional grants	2 409 645	96 324	133 000	–	–	2 983	232 307	2 641 952	9.6%
Provincial Roads Maintenance Grant	*1 563 718*	*67 324*	*115 000*	–	–	–	*182 324*	*1 746 042*	*11.7%*
Public Transport Operations Grant	*840 343*	–	–	–	–	*2 983*	*2 983*	*843 326*	*0.4%*
Expanded Public Works Programme Intergrated Grant for Provinces	*5 584*	–	–	–	–	–	–	*5 584*	–
Provincial Disaster Response Grant	–	*29 000*	*18 000*	–	–	–	*47 000*	*47 000*	–
Own Revenue	531 292	–	–	–	–	–	–	531 292	–
Other	201 830	62 552	–	–	–	296 520	359 072	560 902	177.9%
Total Revenue	**6 056 755**	**158 876**	**133 000**	**–**	**–**	**336 721**	**628 597**	**6 685 352**	**10.4%**

Mission

- To provide an integrated, reliable and cost-effective transport system that meets the development needs of the province.
- To deliver infrastructure that promotes sustainable economic development and job creation.

Performance

Changes to indicators and targets published in the 2026 EPRE

Indicator	Programme	Annual performance		
		2026/27 EPRE Target	2026/27 Actual Achievement (April to September)	Revised / New Target for 2026/27
Number interrns and learners of enrolled	Administration	120	120	_
Total Amount revenue collected	Administration	56 000 000	22 800 000	_
Number of utilisation inspections conducted for office accomodation	Public Works Infrastructure	50	30	_
Number of infrastructure designs completed	Public Works Infrastructure	39	41	_
Number of planned maintenance projects completed	Public Works Infrastructure	78	25	_
Number of lane-km of surfaced roads rehabilitated	Transport Infrastructure	256 800	165 009	_
(Number of square meters of surfaced roads resealed	Transport Infrastructure	1 050 000	757 372	_
Number of kilometers of gravel roads re-graveled	Transport Infrastructure	112	108	_
Number of routes subsidised	Transport Operations	154	154	_
Number of scholar transport routes monitored	Transport Operations	1 700	3 295	_
Number of work opportunities created	Community Based Programmes	7 506	2 066	_

Changes to indicators and targets published in the 2026 EPRE

No changes

Adjusted Estimates of Provincial Expenditure 2026

Table 8.3: Adjusted Estimates

Programme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Administration	414 753	–	–	5 000	–	4 042	9 042	423 795	2.2%
2. Public Works Infrastructure	1 062 759	53 340	–	55 500	–	78 097	186 937	1 249 696	17.6%
3. Transport Infrastructure	2 870 771	104 324	133 000	(60 500)	–	144 919	321 743	3 192 514	11.2%
4. Transport Operations	1 613 225	1 212	–	–	–	106 660	107 872	1 721 097	6.7%
5. Community Based Programmes	95 247	–	–	–	–	3 003	3 003	98 250	3.2%
Total	**6 056 755**	**158 876**	**133 000**	**–**	**–**	**336 721**	**628 597**	**6 685 352**	**10.4%**
Economic classification									
Current payments	**3 432 404**	**1 212**	**–**	**310 401**	**–**	**230 000**	**541 613**	**3 974 017**	**15.8%**
Compensation of employees	1 392 300	–	–	(40 607)	–	–	(40 607)	1 351 693	-2.9%
Goods and services	2 040 104	1 212	–	351 008	–	230 000	582 220	2 622 324	28.5%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**1 275 230**	**–**	**–**	**5 170**	**–**	**40 201**	**45 371**	**1 320 601**	**3.6%**
Provinces and municipalities	352 717	–	–	(642)	–	–	(642)	352 075	-0.2%
Departmental agencies and accounts	92	–	–	19	–	–	19	111	20.7%
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	908 912	–	–	(5 000)	–	2 983	(2 017)	906 895	-0.2%
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	13 509	–	–	10 793	–	37 218	48 011	61 520	355.4%
Payments for capital assets	**1 349 121**	**157 664**	**133 000**	**(315 571)**	**–**	**66 520**	**41 613**	**1 390 734**	**3.1%**
Buildings and other fixed structures	1 181 775	157 664	133 000	(235 755)	–	66 520	121 429	1 303 204	10.3%
Machinery and equipment	167 346	–	–	(80 316)	–	–	(80 316)	87 030	-48.0%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	500	–	–	500	500	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**6 056 755**	**158 876**	**133 000**	**–**	**–**	**336 721**	**628 597**	**6 685 352**	**10.4%**

Programme 1: Administration

Table 8.3.1: Administration

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Office of the Mec	13 559	–	–	(550)	–	–	(550)	13 009	-4.1%
2. Management Of the Department	6 773	–	–	(800)	–	–	(800)	5 973	-11.8%
3. Corporate Support	373 283	–	–	3 773	–	4 042	7 815	381 098	2.1%
4. Departmental Strategy	21 138	–	–	2 577	–	–	2 577	23 715	12.2%
Total	**414 753**	**–**	**–**	**5 000**	**–**	**4 042**	**9 042**	**423 795**	**2.2%**
Economic classification									
Current payments	**382 593**	**–**	**–**	**2 107**	**–**	**–**	**2 107**	**384 700**	**0.6%**
Compensation of employees	239 626	–	–	(5 000)	–	–	(5 000)	234 626	-2.1%
Goods and services	142 967	–	–	7 107	–	–	7 107	150 074	5.0%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**20 452**	**–**	**–**	**2 250**	**–**	**4 042**	**6 292**	**26 744**	**30.8%**
Provinces and municipalities	3 450	–	–	(642)	–	–	(642)	2 808	-18.6%
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	15 000	–	–	–	–	–	–	15 000	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	2 002	–	–	2 892	–	4 042	6 934	8 936	346.4%
Payments for capital assets	**11 708**	**–**	**–**	**643**	**–**	**–**	**643**	**12 351**	**5.5%**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	11 708	–	–	643	–	–	643	12 351	5.5%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**414 753**	**–**	**–**	**5 000**	**–**	**4 042**	**9 042**	**423 795**	**2.2%**

Programme 2: Public Works Infrastructure

Table 8.3.2: Public Works Infrastructure

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Programme Support	6 716	–	–	–	–	–	–	6 716	–
2. Planning	7 003	–	–	2 500	–	859	3 359	10 362	48.0%
3. Design	19 959	–	–	(2 500)	–	–	(2 500)	17 459	-12.5%
4. Construction	30 551	47 740	–	47 000	–	73 483	168 223	198 774	550.6%
5. Maintenance	377 103	–	–	(19 822)	–	8 370	(11 452)	365 651	-3.0%
6. Immovable Asset Management	474 468	–	–	17 652	–	985	18 637	493 105	3.9%
7. Facility Operations	146 959	–	–	10 670	–	–	10 670	157 629	7.3%
Total	**1 062 759**	**47 740**	**–**	**55 500**	**–**	**83 697**	**186 937**	**1 249 696**	**17.6%**
Economic classification									
Current payments	**706 341**	**–**	**–**	**(2 347)**	**–**	**–**	**(2 347)**	**703 994**	**-0.3%**
Compensation of employees	414 276	–	–	(15 807)	–	–	(15 807)	398 469	-3.8%
Goods and services	292 065	–	–	13 460	–	–	13 460	305 525	4.6%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**352 492**	**–**	**–**	**1 746**	**–**	**11 577**	**13 323**	**365 815**	**3.8%**
Provinces and municipalities	349 267	–	–	–	–	–	–	349 267	–
Departmental agencies and accounts	92	–	–	19	–	–	19	111	20.7%
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	3 133	–	–	1 727	–	11 577	13 304	16 437	424.6%
Payments for capital assets	**3 926**	**47 740**	**–**	**56 101**	**–**	**72 120**	**175 961**	**179 887**	**4481.9%**
Buildings and other fixed structures	–	47 740	–	55 551	–	72 120	175 411	175 411	–
Machinery and equipment	3 926	–	–	50	–	–	50	3 976	1.3%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	500	–	–	500	500	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**1 062 759**	**47 740**	**–**	**55 500**	**–**	**83 697**	**186 937**	**1 249 696**	**17.6%**

Programme 3: Transport Infrastructure

Table 8.3.3: Transport Infrastructure

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Programme Support	1 015	–	–	24	–	–	24	1 039	2.4%
2. Infrastructure Planning	112 604	–	–	(16 347)	–	–	(16 347)	96 257	-14.5%
3. Design	93 132	–	–	13 442	–	–	13 442	106 574	14.4%
4. Construction	1 117 350	104 324	133 000	(306 619)	–	–	(69 295)	1 048 055	-6.2%
5. Maintenance	1 546 670	–	–	249 000	–	144 919	393 919	1 940 589	25.5%
Total	**2 870 771**	**104 324**	**133 000**	**(60 500)**	**–**	**144 919**	**321 743**	**3 192 514**	**11.2%**
Economic classification									
Current payments	**1 533 161**	**–**	**–**	**308 134**	**–**	**130 000**	**438 134**	**1 971 295**	**28.6%**
Compensation of employees	515 941	–	–	(24 000)	–	–	(24 000)	491 941	-4.7%
Goods and services	1 017 220	–	–	332 134	–	130 000	462 134	1 479 354	45.4%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**7 531**	**–**	**–**	**5 000**	**–**	**14 919**	**19 919**	**27 450**	**264.5%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	7 531	–	–	5 000	–	14 919	19 919	27 450	264.5%
Payments for capital assets	**1 330 079**	**104 324**	**133 000**	**(373 634)**	**–**	**–**	**(136 310)**	**1 193 769**	**-10.2%**
Buildings and other fixed structures	1 181 775	104 324	133 000	(291 306)	–	–	(53 982)	1 127 793	-4.6%
Machinery and equipment	148 304	–	–	(82 328)	–	–	(82 328)	65 976	-55.5%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**2 870 771**	**104 324**	**133 000**	**(60 500)**	**–**	**144 919**	**321 743**	**3 192 514**	**11.2%**

Programme 4: Transport Operations

Table 8.3.4: Transport Operations

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Programme Support	8 550	–	–	(3 150)	–	–	(3 150)	5 400	-36.8%
2. Public Transport Services	1 448 014	1 212	–	(6 770)	–	103 254	97 696	1 545 710	6.7%
3. Operator Licenses and Permits	21 827	–	–	–	–	757	757	22 584	3.5%
4. Transport Safety and Compliance	115 280	–	–	14 500	–	1 153	15 653	130 933	13.6%
5. Transport System	11 117	–	–	(2 500)	–	412	(2 088)	9 029	-18.8%
6. Infrastructure Operations	8 437	–	–	(2 080)	–	1 084	(996)	7 441	-11.8%
Total	**1 613 225**	**1 212**	**–**	**–**	**–**	**106 660**	**107 872**	**1 721 097**	**6.7%**
Economic classification									
Current payments	**716 563**	**1 212**	**–**	**4 383**	**–**	**100 000**	**105 595**	**822 158**	**14.7%**
Compensation of employees	163 504	–	–	5 000	–	–	5 000	168 504	3.1%
Goods and services	553 059	1 212	–	(617)	–	100 000	100 595	653 654	18.2%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**894 614**	**–**	**–**	**(5 702)**	**–**	**6 660**	**958**	**895 572**	**0.1%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	893 912	–	–	(5 000)	–	2 983	(2 017)	891 895	-0.2%
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	702	–	–	(702)	–	3 677	2 975	3 677	423.8%
Payments for capital assets	**2 048**	**–**	**–**	**1 319**	**–**	**–**	**1 319**	**3 367**	**64.4%**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	2 048	–	–	1 319	–	–	1 319	3 367	64.4%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**1 613 225**	**1 212**	**–**	**–**	**–**	**106 660**	**107 872**	**1 721 097**	**6.7%**

Programme 5: Community Based Programmes

Table 8.3.5: Community Based Programmes

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Programme Support	3 013	–	–	(750)	–	–	(750)	2 263	-24.9%
2. Community Development	56 502	–	–	800	–	686	1 486	57 988	2.6%
3. Innovation and Empowerment	12 077	–	–	–	–	1 497	1 497	13 574	12.4%
4. EPWP Co-Ordination and Monitoring	23 655	–	–	(50)	–	820	770	24 425	3.3%
Total	**95 247**	**–**	**–**	**–**	**–**	**3 003**	**3 003**	**98 250**	**3.2%**
Economic classification									
Current payments	**93 746**	**–**	**–**	**(1 876)**	**–**	**–**	**(1 876)**	**91 870**	**-2.0%**
Compensation of employees	58 953	–	–	(800)	–	–	(800)	58 153	-1.4%
Goods and services	34 793	–	–	(1 076)	–	–	(1 076)	33 717	-3.1%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**141**	**–**	**–**	**1 876**	**–**	**3 003**	**4 879**	**5 020**	**3460.3%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	141	–	–	1 876	–	3 003	4 879	5 020	3460.3%
Payments for capital assets	**1 360**	**–**	**–**	**–**	**–**	**–**	**–**	**1 360**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	1 360	–	–	–	–	–	–	1 360	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**95 247**	**–**	**–**	**–**	**–**	**3 003**	**3 003**	**98 250**	**3.2%**

Goods and Services

Table 8.4: Summary of Goods and Services

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
Goods and services	2 040 104	1 212	–	351 008	–	230 000	582 220	2 622 324	28.5%
Administrative fees	1 841	–	–	990	–	–	990	2 831	53.8%
Advertising	1 879	–	–	(538)	–	–	(538)	1 341	-28.6%
Minor assets	3 648	–	–	(131)	–	–	(131)	3 517	-3.6%
Audit costs: External	15 256	–	–	5 784	–	–	5 784	21 040	37.9%
Bursaries: Employees	–	–	–	–	–	–	–	–	–
Catering: Departmental activities	1 719	–	–	1 629	–	–	1 629	3 348	94.8%
Communication (G&S)	14 594	–	–	4 480	–	–	4 480	19 074	30.7%
Computer services	2 015	–	–	(1 039)	–	–	(1 039)	976	-51.6%
Consultants: Business and advisory services	14 128	–	–	(5 834)	–	–	(5 834)	8 294	-41.3%
Infrastructure and planning services	162 019	–	–	(14 827)	–	–	(14 827)	147 192	-9.2%
Laboratory services	–	–	–	–	–	–	–	–	–
Legal services (G&S)	16 348	–	–	1 388	–	–	1 388	17 736	8.5%
Science and technological services	–	–	–	–	–	–	–	–	–
Contractors	689 251	–	–	343 156	–	130 000	473 156	1 162 407	68.6%
Agency and support/outsourced services	69 668	–	–	(10 610)	–	–	(10 610)	59 058	-15.2%
Entertainment	–	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	73 522	–	–	(10 905)	–	–	(10 905)	62 617	-14.8%
Housing	–	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	17 841	–	–	3 238	–	–	3 238	21 079	18.1%
Inventory: Farming supplies	–	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	–	–	–	–	–	–	–	–	–
Inventory: Fuel, oil and gas	22 400	–	–	(4 388)	–	–	(4 388)	18 012	-19.6%
Inventory: Learner and teacher support material	–	–	–	343	–	–	343	343	–
Inventory: Materials and supplies	76 288	–	–	11 283	–	–	11 283	87 571	14.8%
Inventory: Medical supplies	–	–	–	–	–	–	–	–	–
Inventory: Medicine	–	–	–	–	–	–	–	–	–
Medsas inventory interface	–	–	–	–	–	–	–	–	–
Inventory: Other supplies	877	–	–	4 126	–	–	4 126	5 003	470.5%
Consumable supplies	12 108	–	–	2 646	–	–	2 646	14 754	21.9%
Consumables: Stationery, printing and office supplies	9 550	–	–	(1 015)	–	–	(1 015)	8 535	-10.6%
Operating leases	32 114	–	–	19 157	–	–	19 157	51 271	59.7%
Rental and hiring	–	–	–	–	–	–	–	–	–
Property payments	186 257	–	–	(18 365)	–	–	(18 365)	167 892	-9.9%
Transport provided: Departmental activity	533 325	1 212	–	497	–	100 000	101 709	635 034	19.1%
Travel and subsistence	52 554	–	–	28 885	–	–	28 885	81 439	55.0%
Training and development	24 076	–	–	(3 322)	–	–	(3 322)	20 754	-13.8%
Operating payments	6 201	–	–	(5 363)	–	–	(5 363)	838	-86.5%
Venues and facilities	625	–	–	(257)	–	–	(257)	368	-41.1%

Infrastructure payments

Table 8.5: Summary of departmental infrastructure by category

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
Existing infrastructure assets	**2 023 505**	**51 299**	**133 000**	**(25 322)**	**–**	**135 600**	**294 577**	**2 318 082**	**14.6%**
Maintenance and repairs	1 008 230	–	–	184 813	–	130 000	314 813	1 323 043	31.2%
Upgrades and additions	527 341	51 299	18 000	(107 794)	–	5 600	(32 895)	494 446	-6.2%
Refurbishment and rehabilitation	487 934	–	115 000	(102 341)	–	–	12 659	500 593	2.6%
New infrastructure assets	**166 500**	**100 765**	**–**	**(25 620)**	**–**	**66 520**	**141 665**	**308 165**	**85.1%**
Infrastructure transfers	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure transfers - Current	–	–	–	–	–	–	–	–	–
Infrastructure transfers - Capital	–	–	–	–	–	–	–	–	–
Infrastructure: Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure: Leases	**30 614**	**–**	**–**	**7 891**	**–**	**–**	**7 891**	**38 505**	**25.8%**
Non Infrastructure	**109 618**	**–**	**–**	**136 953**	**–**	**–**	**136 953**	**246 571**	**124.9%**
Capital infrastructure	1 181 775	152 064	133 000	(235 755)	–	72 120	121 429	1 303 204	10.3%
*Current infrastructure**	1 038 844	–	–	192 704	–	130 000	322 704	1 361 548	31.1%
Total Infrastructure (including non infrastructure items)	**2 330 237**	**152 064**	**133 000**	**93 902**	**–**	**202 120**	**581 086**	**2 911 323**	**24.9%**

Details of adjustments to Estimates of Provincial Expenditure 2026

Roll-overs – R153.276 million

Programme 02: Public Works Infrastructure

R41.874 million has been rolled over for public works infrastructure to complete final stages of Mpumalanga Parliamentary Village and R5.866 million has been rolled over for Mkhondo Boarding School.

Programme 03: Transport Infrastructure

R67.324 million has been rolled over for the completion of Transport Infrastructure capital roads projects including the Welisizwe infrastructure programme and R8 million has been rolled over for upgrade and additions of roads.

Programme 04: Transport Operations

R1.212 million has been rolled over for the scholar transport services across the province.

Unforeseeable and unavoidable expenditure – R135.983 million

Programme 03: Transport Infrastructure

An additional R133 million is allocated for disaster to provincial conditional grant to fund the reconstruction of provincial infrastructure damaged by rainfalls, flooding, thunderstorms and strong winds that occurred between December 2025 and June 2026 under Provincial Roads Maintenance Grant.

An additional R18 million is allocated by National Disaster Management Centre, through the National Department of Cooperative and Traditional Affairs for the Disaster Response.

Programme 04: Transport Operations

An additional R2.983 million is allocated for Public Transport Operations Grant.

Virements and shifts

Table 8.6: Details on virements per programme and economic classification

Programmes
1. Administration
2. Public Works Infrastructure
3. Transport Infrastructure
4. Transport Operations
5. Community Based Programmes

FROM			**TO**		
Programme by Economic classification	**Motivation**	**R thousand**	**Programme by Economic classification**	**Motivation**	**R thousand**
Programme 1: Administration		**(6 285)**	**Programme 1: Administration**		**6 285**
Compensation of employees	Vacant funded post	(5 000)	Goods and services	Audit fees	5 000
Provinces and municipalities	Vehicle licences	(642)	Households	Leave gratuity	642
Goods and services	Fleet services	(643)	Machinery and equipment	Computer equipment	643
Shifts within the programme as a percentage of the programme budget		-1.5%			
Virements to other programmes as a percentage of the programme budget					
Programme 2: Public Works Infrastructure		**(25 427)**	**Programme 2: Public Works Infrastructure**		**25 358**
Compensation of employees	Vacant funded post	(10 492)	Goods and services	Sewers and two way radio maintenance	10 492
	Vacant funded post	(1 727)	Households	Leave gratuity	1 727
	Vacant funded post	(3 588)	Goods and services	Municipal services	3 588
Goods and services	property maintenace	(9 051)	Buildings and other fixed structures	Upgrade and additions on buildings	9 051
	Consultants and professional services	(500)	Software and other intangible assets	Software and other intangible assets	500
			Programme 2: Public Works Infrastructure		**69**
	Fuel, oil fue and gas	(19)	Departmental agencies and accounts	Television licence	19
	Legal fees	(50)	Machinery and equipment	Office furniture	50
Shifts within the programme as a percentage of the programme budget		-2.4%			
Virements to other programmes as a percentage of the programme budget					
Machinery and equipment	Infrastructure Projects alignment	(76 328)	Goods and services	Alignment to Maintenance and Repairs	76 328
Buildings and other fixed structures	Infrastructure Projects alignment	(291 306)		Alignment to Maintenance and Repairs	291 306
Compensation of employees	Vacant funded post	(5 000)		Contractor Maintenance and Repairs	5 000
			Programme 1: Administration		**5 000**
	Vacant funded post	(2 407)	Goods and services	Legal Fees	2 407
	Vacant funded post	(2 250)	Households	Leave gratuity	2 250
	Vacant funded post	(343)	Machinery and equipment	Laptops and Desktops	343
			Programme 4: Transport Operations		**5 000**
	Vacant funded post	(5 000)	Compensation of employees	To fund Transport Safety Officers	5 000
			Programme 2: Public Works Infrastructure		**46 500**
Buildings and other fixed structures	Unspend funds from Emalahleni and Driekoppies Bridge	(46 500)	Buildings and other fixed structures	Renewable Energy and Parliamentary village	46 500
			Programme 2: Public Works Infrastructure		**9 000**
Compensation of employees	Vacant funded post	(5 000)	Goods and services	Property Payments	5 000
Programme 4: Transport Operations		**(5 000)**	**Programme 3: Transport Infrastructure**		**5 000**
Public corporations and private enterprises	Saving identied from Transfers and Subsidies	(5 000)	Households	To fund claims against state	5 000
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-0.3%**			
Programme 5: Community Based Programmes		**(1 876)**	**Programme 5: Community Based Programmes**		**1 876**
Compensation of employees	Vacant funded post	(1 876)	Households	To cater for overspending on leave gratuity	1 876
Shifts within the programme as a percentage of the programme budget		-2.0%			
Virements to other programmes as a percentage of the programme budget					
TOTAL		**(476 722)**	**TOTAL**		**476 722**

1. Provincial Treasury approval has been obtained.
2. Only the Legislature may approve this virement in terms of the Public Finance Management Act, (Act 1 of 1999).

Other adjustments – R336.721 million

Expenditure already announced in the main Budget speech of the MEC for Finance but not allocated at that stage

Programme 01: Administration
An additional R4.042 million is allocated for early retirement and voluntary exit programme.

Programme 02: Public Works Infrastructure
An additional R11.577 million is allocated for early retirement and voluntary exit programme.

Programme 03: Transport Infrastructure
An additional R14.919 million is allocated for early retirement and voluntary exit programme.

Programme 04: Transport Operations
An additional R3.677 million is allocated for early retirement and voluntary exit programme.

Programme 05: Community Based Programmes
An additional R3.003 million is allocated for early retirement and voluntary exit programme.

Adjustments due to significant and unforeseeable economic and financial events
Programme 02: Public Works Infrastructure
An additional R5.6 million is allocated for the Renewable Energy and R66.520 million is allocated towards the completion of the Mpumalanga Parliamentary Village

Programme 03: Transport Infrastructure
An additional R130 million is allocated for the Maintenance of Roads.

Programme 04: Transport Operations
An additional R100 million is allocated to address budget pressure on the learner transport Services

Expenditure for 2025/26 and preliminary expenditure for 2026/27

Table 8.7: Expenditure Trends

	2025/26 Expenditure outcome					2026/27 Preliminary expenditure		
R Thousand	Adjusted appropriation	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted appropriation	Apr '25 - Mar '26	Apr '25 - Mar '26 % of adjusted appropriation	Adjusted appropriation	Apr '26 - Sep '26	Apr '26 - Sep '26 % of adjusted appropriation
1. Administration	378 477	198 261	52.4	372 707	98.5	423 795	204 155	48.2
2. Public Works Infrastructure	1 218 897	731 145	60.0	1 190 153	97.6	1 249 696	708 259	56.7
3. Transport Infrastructure	3 040 870	1 151 576	37.9	2 914 833	95.9	3 192 514	1 539 543	48.2
4. Transport Operations	1 660 803	845 893	50.9	1 658 511	99.9	1 721 097	760 053	44.2
5. Community Based Programmes	83 701	39 098	46.7	86 775	103.7	98 250	47 415	48.3
Total	**6 382 748**	**2 965 973**	**46.5**	**6 222 979**	**97.5**	**6 685 352**	**3 259 425**	**48.8**
Economic classification								
Current payments	**3 573 802**	**1 684 736**	**47.1**	**3 510 802**	**98.2**	**3 977 000**	**1 900 303**	**47.8**
Compensation of employees	1 277 674	634 539	49.7	1 273 783	99.7	1 351 693	657 600	48.7
Goods and services	2 296 128	1 050 197	45.7	2 237 019	97.4	2 625 307	1 242 703	47.3
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**1 210 279**	**668 725**	**55.3**	**1 220 229**	**100.8**	**1 317 618**	**703 763**	**53.4**
Provinces and municipalities	336 257	290 178	86.3	334 713	99.5	352 075	310 396	88.2
Departmental agencies and accounts	88	–	–	–	–	111	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	858 568	363 725	42.4	858 149	100.0	903 912	376 681	41.7
Non-profit institutions	–	–	–	–	–	–	–	–
Households	15 366	14 822	96.5	27 367	178.1	61 520	16 686	27.1
Payments for capital assets	**1 598 667**	**612 512**	**38.3**	**1 491 948**	**93.3**	**1 390 734**	**649 226**	**46.7**
Buildings and other fixed structures	1 505 006	606 834	40.3	1 401 565	93.1	1 303 204	642 168	49.3
Machinery and equipment	93 245	5 678	6.1	89 967	96.5	87 030	7 058	8.1
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	416	–	–	416	100.0	500	–	–
Payments for financial assets	–	–	–	–	–	–	6 133	–
Total payments	**6 382 748**	**2 965 973**	**46.5**	**6 222 979**	**97.5**	**6 685 352**	**3 259 425**	**48.8**

Main expenditure trends for the first half of 2026/27

Total expenditure in 2025/26 was R6.223 billion, 97.5 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R2.965 billion, 46.5 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R3.259 billion, 48.8 per cent of the adjusted appropriation of R6.685 billion. Compared to the first half of 2025/26, expenditure over the same period in 2026/27 increased by R293 million, and 9.9 per cent. This was mainly due to increased spending on Parliamentary Village, Rates and Taxes, projects such as Maintenance and repairs of roads and building infrastructure and Scholar Transport Services.

Departmental receipts

Table 8.8: Departmental Receipts

	2025/26					2026/27			
	Audited outcome					Actual receipts			
R Thousand	Adjusted estimate	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted estimate	Apr '25 - Mar '26	Apr '25 - Mar '26 % of adjusted estimate	Budget estimate	Adjusted estimate	Apr '26 - Sep '26	Apr '26 - Sep '26 % of adjusted estimate
Departmental receipts	**55 046**	**24 635**	**44.8**	**57 226**	**104.0**	**57 513**	**57 513**	**22 775**	**39.6**
Sales of goods and services other than capital assets	12 336	5 941	48.2	12 884	104.4	12 685	12 685	6 476	51.1
Transfers received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	40 000	12 948	32.4	29 329	73.3	42 000	42 000	10 439	24.9
Interest, dividends and rent on land	–	4 202	–	7 782	–	–	–	3 868	–
Sales of capital assets	2 529	408	16.1	4 639	183.4	2 645	2 645	1 072	40.5
Financial transactions in assets and liabilities	181	1 136	627.6	2 592	1 432.0	183	183	920	502.7
Tax receipts	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–
Total	**55 046**	**24 635**	**44.8**	**57 226**	**104.0**	**57 513**	**57 513**	**22 775**	**39.6**

Main departmental revenue trends for the first half of 2026/27

Mid-year revenue collection in 2025/26 was R24.635 million or 44.8 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R22.775 million or 39.6 per cent of the adjusted estimate of R57.513 million. Compared to the first half of 2025/26, revenue over the same period in 2026/27 decreased by R1.860 million 7.6 per cent. This was mainly due to decline fines, penalties and forfeits

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

Table 8.9: Summary of changes to transfers and subsidies per programme

		2026/27							
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Administration	**20 452**	**–**	**–**	**2 250**	**–**	**4 042**	**6 292**	**26 744**	**-23.5%**
Provinces and municipalities	3 450	–	–	(642)	–	–	(642)	2 808	22.9%
Public corporations and private enterprises	15 000	–	–	–	–	–	–	15 000	–
Households	2 002	–	–	2 892	–	4 042	6 934	8 936	-77.6%
2. Public Works Infrastructure	**352 492**	**–**	**–**	**1 746**	**–**	**11 577**	**13 323**	**365 815**	**-3.6%**
Provinces and municipalities	349 267	–	–	–	–	–	–	349 267	–
Departmental agencies and accounts	92	–	–	19	–	–	19	111	-17.1%
Households	3 133	–	–	1 727	–	11 577	13 304	16 437	-80.9%
3. Transport Infrastructure	**7 531**	**–**	**–**	**5 000**	**–**	**14 919**	**19 919**	**27 450**	**-72.6%**
Households	7 531	–	–	5 000	–	14 919	19 919	27 450	-72.6%
4. Transport Operations	**894 614**	**–**	**–**	**(5 702)**	**–**	**3 677**	**(2 025)**	**892 589**	**0.2%**
Public corporations and private enterprises	893 912	–	–	(5 000)	–	–	(5 000)	888 912	0.6%
Households	702	–	–	(702)	–	3 677	2 975	3 677	-80.9%
5. Community Based Programmes	**141**	**–**	**–**	**1 876**	**–**	**3 003**	**4 879**	**5 020**	**-97.2%**
Households	141	–	–	1 876	–	3 003	4 879	5 020	-97.2%
Total	**1 275 230**	**–**	**–**	**5 170**	**–**	**37 218**	**42 388**	**1 317 618**	**-3.2%**

Summary of changes to conditional grants

Table 8.10: Summary of changes to conditional grants

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
3. Transport Infrastructure	**1 563 718**	**96 324**	**133 000**	**–**	**–**	**–**	**229 324**	**1 793 042**	**14.7%**
Provincial Roads Maintenance Grant	1 563 718	67 324	115 000	–	–	–	182 324	1 746 042	11.7%
Provincial Disaster Response Grant	–	29 000	18 000	–	–	–	47 000	47 000	–
4. Transport Operations	**840 343**	**–**	**–**	**–**	**–**	**2 983**	**2 983**	**843 326**	**0.4%**
Public Transport Operations Grant	840 343	–	–	–	–	2 983	2 983	843 326	0.4%
5. Community Based Programmes	**5 584**	**–**	**–**	**–**	**–**	**–**	**–**	**5 584**	**–**
Expanded Public Works Programme Intergrated Grant for Provinces	5 584	–	–	–	–	–	–	5 584	–
Total	**2 409 645**	**96 324**	**133 000**	**–**	**–**	**2 983**	**232 307**	**2 641 952**	**9.6%**

Vote 09

Community Safety, Security and Liaison

Adjusted budget summary

Table 9.1: Adjusted Departmental Budget Summary

	2026/27				
R thousand	**Main Appropriation**	**Decrease**	**Increase**	**Adjusted Appropriation**	**% change**
Amount to be appropriated	**2 350 442**	**–**	**113 318**	**2 463 760**	**4.8%**
of which:					
Current payments	2 326 363	–	99 729	2 426 092	4.3%
Transfers and subsidies	5 356	–	11 589	16 945	216.4%
Payments for capital assets	18 723	–	2 000	20 723	10.7%
Payments for financial assets	–	–	–	–	–
Direct Charge against Provincial Revenue Fund	–	–	–	–	–
Executive authority	MEC for Community Safety, Security and Liaison				
Accounting officer	Head: Community Safety, Security and Liaison				
Website address	dcssl.mpg.gov.za				

Summary of Revenue

Table 9.2: Summary of Receipts

Programme		**2026/27**							
		Additional Appropriation							
R thousand	**Main Appropriation**	**Roll-overs**	**Unforeseeable / Unavoidable**	**Virements and Shifts**	**Declared Unspent Funds**	**Other Adjustments**	**Total Additional Appropriation**	**Adjusted Appropriation**	**% change**
Equitable Share	1 754 057	–	–	–	–	11 589	11 589	1 765 646	0.7%
Conditional grants	3 859	–	–	–	–	–	–	3 859	–
Expanded Public Works Programme Integrated Grant for Provinces	*3 859*	–	–	–	–	–	–	*3 859*	–
Own Revenue	590 641	–	–	–	–	–	–	590 641	–
Other	1 885	–	–	–	–	101 729	101 729	103 614	5396.8%
Total Revenue	**2 350 442**	**–**	**–**	**–**	**–**	**113 318**	**113 318**	**2 463 760**	**4.8%**

Mission

To improve community and road safety through traffic management, mass mobilization, oversee the performance of the police and provision of security services.

Performance

Changes to indicators and targets published in the 2026 EPRE

Indicator	Programme	Annual performance		
		2026/27 EPRE Target	2026/27 Actual Achievement (April to September)	Revised / New Target for 2026/27
Number of Police Stations monitored on compliance with the Domestic Violence Act no 116 of (1998)	Provincial Secretariat for Police Service	90	48	_
Number of reports compiled on the management of service delivery complaints received against SAPS	Provincial Secretariat for Police Service	12	6	_
Number of victim friendly rooms assessed on functionality	Provincial Secretariat for Police Service	90	48	_
Number of Community Police Forums (CPFs) assessed on functionality	Provincial Secretariat for Police Service	90	50	_
Number of road safety audits conducted	Transport Regulation	204	102	_
Number of speed operations conducted	Transport Regulation	2 348	1 037	_
Number of pedestrian operations conducted	Transport Regulation	16	18	_
Number of vehicles weighed	Transport Regulation	652 525	341 020	_
Number of sites monitored	Security Management	845	849	_
Number of security awareness sessions conducted	Security Management	8	4	_
Number of security vetting coordinated	Security Management	30	15	_

Changes to indicators and targets published in the 2026 EPRE

No changes.

Adjusted Estimates of Provincial Expenditure 2026

Table 9.3: Adjusted Estimates

Programme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Administration	226 046	–	–	1 567	–	11 589	13 156	239 202	5.8%
2. Provincial Secretariat for Police Service	95 874	–	–	31 276	–	5 100	36 376	132 250	37.9%
3. Transport Regulation	965 461	–	–	(32 843)	–	84 920	52 077	1 017 538	5.4%
4. Security Management	1 063 061	–	–	–	–	11 709	11 709	1 074 770	1.1%
Total	**2 350 442**	**–**	**–**	**–**	**–**	**113 318**	**113 318**	**2 463 760**	**4.8%**
Economic classification									
Current payments	**2 326 363**	**–**	**–**	**(2 000)**	**–**	**101 729**	**99 729**	**2 426 092**	**4.3%**
Compensation of employees	974 840	–	–	–	–	65 020	65 020	1 039 860	6.7%
Goods and services	1 351 523	–	–	(2 000)	–	36 709	34 709	1 386 232	2.6%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**5 356**	**–**	**–**	**–**	**–**	**11 589**	**11 589**	**16 945**	**216.4%**
Provinces and municipalities	413	–	–	–	–	–	–	413	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	4 943	–	–	–	–	11 589	11 589	16 532	234.5%
Payments for capital assets	**18 723**	**–**	**–**	**2 000**	**–**	**–**	**2 000**	**20 723**	**10.7%**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	18 723	–	–	2 000	–	–	2 000	20 723	10.7%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**2 350 442**	**–**	**–**	**–**	**–**	**113 318**	**113 318**	**2 463 760**	**4.8%**

Programme 1: Administration

Table 9.3.1: Administration

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Office of MEC	14 137	–	–	–	–	–	–	14 137	–
2. Office of HOD	4 453	–	–	–	–	–	–	4 453	–
3. Financial Management	144 396	–	–	800	–	–	800	145 196	0.6%
4. Corporate Services	58 240	–	–	1 560	–	11 589	13 149	71 389	22.6%
5. Legal Services	4 820	–	–	(793)	–	–	(793)	4 027	-16.5%
Total	**226 046**	**–**	**–**	**1 567**	**–**	**11 589**	**13 156**	**239 202**	**5.8%**
Economic classification									
Current payments	**214 879**	**–**	**–**	**(540)**	**–**	**–**	**(540)**	**214 339**	**-0.3%**
Compensation of employees	119 742	–	–	–	–	–	–	119 742	–
Goods and services	95 137	–	–	(540)	–	–	(540)	94 597	-0.6%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**2 444**	**–**	**–**	**107**	**–**	**11 589**	**11 696**	**14 140**	**478.6%**
Provinces and municipalities	413	–	–	–	–	–	–	413	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	2 031	–	–	107	–	11 589	11 696	13 727	575.9%
Payments for capital assets	**8 723**	**–**	**–**	**2 000**	**–**	**–**	**2 000**	**10 723**	**22.9%**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	8 723	–	–	2 000	–	–	2 000	10 723	22.9%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**226 046**	**–**	**–**	**1 567**	**–**	**11 589**	**13 156**	**239 202**	**5.8%**

Programme 2: Provincial Secretariat for Police Service

Table 9.3.2: Provincial Secretariat for Police Service

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Programme Support	2 340	–	–	–	–	–	–	2 340	–
2. Policy and Research	5 155	–	–	–	–	–	–	5 155	–
3. Monitoring and Evaluation	13 220	–	–	–	–	–	–	13 220	–
4. Promotion of Safety	42 257	–	–	(21 191)	–	–	(21 191)	21 066	-50.1%
5. Community Police Relations	32 902	–	–	52 467	–	5 100	57 567	90 469	175.0%
Total	**95 874**	**–**	**–**	**31 276**	**–**	**5 100**	**36 376**	**132 250**	**37.9%**
Economic classification									
Current payments	**95 650**	**–**	**–**	**31 276**	**–**	**5 100**	**36 376**	**132 026**	**38.0%**
Compensation of employees	78 374	–	–	32 736	–	5 100	37 836	116 210	48.3%
Goods and services	17 276	–	–	(1 460)	–	–	(1 460)	15 816	-8.5%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**224**	**–**	**–**	**–**	**–**	**–**	**–**	**224**	**–**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	224	–	–	–	–	–	–	224	–
Payments for capital assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**95 874**	**–**	**–**	**31 276**	**–**	**5 100**	**36 376**	**132 250**	**37.9%**

Programme 3: Transport Regulation

Table 9.3.3: Transport Regulation

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Programme Support Regulation	19 291	–	–	–	–	–	–	19 291	–
2. Safety Engineering	5 492	–	–	55	–	–	55	5 547	1.0%
3. Traffic Law Enforcement	551 566	–	–	(44 898)	–	59 920	15 022	566 588	2.7%
4. Road Safety Education	40 769	–	–	–	–	–	–	40 769	–
5. Transport Administration and Licensing	318 072	–	–	2 000	–	25 000	27 000	345 072	8.5%
6. Overload Control	30 271	–	–	10 000	–	–	10 000	40 271	33.0%
Total	**965 461**	**–**	**–**	**(32 843)**	**–**	**84 920**	**52 077**	**1 017 538**	**5.4%**
Economic classification									
Current payments	**952 773**	**–**	**–**	**(32 736)**	**–**	**84 920**	**52 184**	**1 004 957**	**5.5%**
Compensation of employees	765 545	–	–	(32 736)	–	59 920	27 184	792 729	3.6%
Goods and services	187 228	–	–	–	–	25 000	25 000	212 228	13.4%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**2 688**	**–**	**–**	**(107)**	**–**	**–**	**(107)**	**2 581**	**-4.0%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	2 688	–	–	(107)	–	–	(107)	2 581	-4.0%
Payments for capital assets	**10 000**	**–**	**–**	**–**	**–**	**–**	**–**	**10 000**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	10 000	–	–	–	–	–	–	10 000	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**965 461**	**–**	**–**	**(32 843)**	**–**	**84 920**	**52 077**	**1 017 538**	**5.4%**

Programme 4: Security Management

Table 9.3.4: Security Management

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Programme Support	–	–	–	–	–	–	–	–	–
2. Provincial Security Operation	1 063 061	–	–	–	–	11 709	11 709	1 074 770	1.1%
Total	**1 063 061**	**–**	**–**	**–**	**–**	**11 709**	**11 709**	**1 074 770**	**1.1%**
Economic classification									
Current payments	**1 063 061**	**–**	**–**	**–**	**–**	**11 709**	**11 709**	**1 074 770**	**1.1%**
Compensation of employees	11 179	–	–	–	–	–	–	11 179	–
Goods and services	1 051 882	–	–	–	–	11 709	11 709	1 063 591	1.1%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**1 063 061**	**–**	**–**	**–**	**–**	**11 709**	**11 709**	**1 074 770**	**1.1%**

Goods and Services

Table 9.4: Summary of Goods and Services

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
Goods and services	1 351 523	–	–	(2 000)	–	36 709	34 709	1 386 232	2.6%
Administrative fees	13 114	–	–	–	–	–	–	13 114	–
Advertising	5 618	–	–	(1 154)	–	–	(1 154)	4 464	-20.5%
Minor assets	–	–	–	–	–	–	–	–	–
Audit costs: External	13 000	–	–	–	–	–	–	13 000	–
Bursaries: Employees	–	–	–	900	–	–	900	900	–
Catering: Departmental activities	13 738	–	–	5 563	–	–	5 563	19 301	40.5%
Communication (G&S)	16 118	–	–	(3 300)	–	–	(3 300)	12 818	-20.5%
Computer services	10 408	–	–	2 000	–	–	2 000	12 408	19.2%
Consultants: Business and advisory services	330	–	–	–	–	–	–	330	–
Infrastructure and planning services	–	–	–	–	–	–	–	–	–
Laboratory services	–	–	–	–	–	–	–	–	–
Legal services (G&S)	2 141	–	–	–	–	–	–	2 141	–
Science and technological services	–	–	–	–	–	–	–	–	–
Contractors	51 823	–	–	(39 403)	–	–	(39 403)	12 420	-76.0%
Agency and support/outsourced services	–	–	–	–	–	–	–	–	–
Entertainment	–	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	30 653	–	–	–	–	–	–	30 653	–
Housing	–	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	7 718	–	–	2 000	–	–	2 000	9 718	25.9%
Inventory: Farming supplies	–	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	–	–	–	–	–	–	–	–	–
Inventory: Fuel, oil and gas	–	–	–	–	–	–	–	–	–
Inventory: Learner and teacher support material	–	–	–	–	–	–	–	–	–
Inventory: Materials and supplies	–	–	–	–	–	–	–	–	–
Inventory: Medical supplies	–	–	–	–	–	–	–	–	–
Inventory: Medicine	–	–	–	–	–	–	–	–	–
Medsas inventory interface	–	–	–	–	–	–	–	–	–
Inventory: Other supplies	600	–	–	–	–	–	–	600	–
Consumable supplies	11 427	–	–	(106)	–	–	(106)	11 321	-0.9%
Consumables: Stationery, printing and office supplies	16 694	–	–	(2 000)	–	–	(2 000)	14 694	-12.0%
Operating leases	25 606	–	–	1 100	–	–	1 100	26 706	4.3%
Rental and hiring	800	–	–	–	–	–	–	800	–
Property payments	1 072 273	–	–	32 660	–	36 709	69 369	1 141 642	6.5%
Transport provided: Departmental activity	665	–	–	–	–	–	–	665	–
Travel and subsistence	43 870	–	–	10 640	–	–	10 640	54 510	24.3%
Training and development	12 300	–	–	(10 900)	–	–	(10 900)	1 400	-88.6%
Operating payments	357	–	–	–	–	–	–	357	–
Venues and facilities	2 270	–	–	–	–	–	–	2 270	–

Infrastructure payments

Table 9.5: Summary of departmental infrastructure by category

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
Existing infrastructure assets	**10 460**	**–**	**–**	**–**	**–**	**–**	**–**	**10 460**	**–**
Maintenance and repairs	10 460	–	–	–	–	–	–	10 460	–
Upgrades and additions	–	–	–	–	–	–	–	–	–
Refurbishment and rehabilitation	–	–	–	–	–	–	–	–	–
New infrastructure assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure transfers	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure transfers - Current	–	–	–	–	–	–	–	–	–
Infrastructure transfers - Capital	–	–	–	–	–	–	–	–	–
Infrastructure: Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure: Leases	**19 000**	**–**	**–**	**1 100**	**–**	**–**	**1 100**	**20 100**	**5.8%**
Non Infrastructure	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Capital infrastructure	–	–	–	–	–	–	–	–	–
*Current infrastructure**	29 460	–	–	1 100	–	–	1 100	30 560	3.7%
Total Infrastructure (including non infrastructure items)	**29 460**	**–**	**–**	**1 100**	**–**	**–**	**1 100**	**30 560**	**3.7%**

Details of adjustments to Estimates of Provincial Expenditure 2026

Virements and shifts

Table 9.6: Details on virements per programme and economic classification

Programmes					
1. Administration					
2. Provincial Secretariat for Police Service					
3. Transport Regulation					
4. Security Management					
FROM			**TO**		
Programme by Economic classification	**Motivation**	**R thousand**	**Programme by Economic classification**	**Motivation**	**R thousand**
Programme 1: Administration		**(1 340)**	**Programme 1: Administration**		**1 340**
Compensation of employees	Reallocation of funds	(800)	Compensation of employees	Reallocation of funds	800
Goods and services	Savings from cost containment	(540)	Machinery and equipment	To acquire Computers and furniture	540
Shifts within the programme as a percentage of the programme budget		-0.6%			
Virements to other programmes as a percentage of the programme budget					
Programme 2: Provincial Secretariat for Police Service		**(21 191)**	**Programme 1: Administration**		**1 460**
Goods and services	Savings from cost containment	(1 460)	Machinery and equipment	To acquire Computers and furniture	1 460
			Programme 2: Provincial Secretariat for Police Service		**19 731**
Compensation of employees	Reallocating budget for CPW	(19 731)	Compensation of employees	Reallocating budget for CPW	19 731
Shifts within the programme as a percentage of the programme budget		-20.6%			
Virements to other programmes as a percentage of the programme budget		**-1.5%**			
Programme 3: Transport Regulation		**(42 843)**	**Programme 2: Provincial Secretariat for Police Service**		**32 736**
Compensation of employees	Reclassification of funds	(32 736)	Compensation of employees	Reclassification of funds	32 736
			Programme 1: Administration		**107**
Households	Reallocation of funds	(107)	Households	Reallocation of funds	107
			Programme 3: Transport Regulation		**10 000**
Compensation of employees	Reallocation of funds	(10 000)	Compensation of employees	Reallocation of funds	10 000
Shifts within the programme as a percentage of the programme budget		-1.0%			
Virements to other programmes as a percentage of the programme budget		**-3.4%**			
TOTAL		**(65 374)**	**TOTAL**		**65 374**

1. Provincial Treasury approval has been obtained.
2. Only the Legislature may approve this virement in terms of the Public Finance Management Act, (Act 1 of 1999).

Other adjustments – R113.318 million.

Expenditure already announced in the main Budget speech of the MEC for Finance but not allocated at that stage.

Programme 1: Administration

An additional R11.589 million is allocated to cover costs related to ERP and VEP Financial Incentive Cost.

Adjustments due to significant and unforeseeable economic and financial events

Programme 2: Provincial Secretariat for Police Service

An additional R5.1 million is allocated to cover costs related to Crime Patrol Wardens.

Programme 3: Transport Regulation

An additional R49.920 million is allocated for absorption of Traffic learners.
An additional R25 million is allocated to cover costs related to DLTC Infrastructure.
An additional R10 million is allocated to cover overtime costs for Lebombo boarder.

Programme 4: Security Management

An additional R11.709 million is allocated for deployment of Security guards.

Expenditure for 2025/26 and preliminary expenditure for 2026/27

Table 9.7: Expenditure Trends

	2025/26 Expenditure outcome					2026/27 Preliminary expenditure		
R Thousand	Adjusted appropriation	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted appropriation	Apr '25 - Mar '26	Apr '25 - Mar '26 % of adjusted appropriation	Adjusted appropriation	Apr '26 - Sep '26	Apr '26 - Sep '26 % of adjusted appropriation
1. Administration	195 254	105 038	53.8	200 972	102.9	239 202	120 422	50.3
2. Provincial Secretariat for Police Service	120 429	48 892	40.6	111 146	92.3	132 250	57 508	43.5
3. Transport Regulation	877 693	437 145	49.8	865 100	98.6	1 017 538	498 097	49.0
4. Security Management	979 784	476 026	48.6	995 561	101.6	1 074 770	561 847	52.3
Total	**2 173 160**	**1 067 101**	**49.1**	**2 172 779**	**100.0**	**2 463 760**	**1 237 874**	**50.2**
Economic classification								
Current payments	**2 144 987**	**1 046 572**	**48.8**	**2 143 126**	**99.9**	**2 426 092**	**1 229 564**	**50.7**
Compensation of employees	913 886	453 643	49.6	918 087	100.5	1 039 860	516 882	49.7
Goods and services	1 231 101	592 929	48.2	1 225 039	99.5	1 386 232	712 682	51.4
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**4 223**	**2 022**	**47.9**	**5 304**	**125.6**	**16 945**	**3 090**	**18.2**
Provinces and municipalities	400	242	60.5	428	107.0	413	290	70.2
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	3 823	1 780	46.6	4 876	127.5	16 532	2 800	16.9
Payments for capital assets	**23 950**	**18 507**	**77.3**	**24 349**	**101.7**	**20 723**	**5 220**	**25.2**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	23 950	18 507	77.3	24 349	101.7	20 723	5 220	25.2
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–
Total payments	**2 173 160**	**1 067 101**	**49.1**	**2 172 779**	**100.0**	**2 463 760**	**1 237 874**	**50.2**

Main expenditure trends for the first half of 2026/27

Total expenditure in 2025/26 was R2.172 billion, 100 per cent of the adjusted appropriation for the financial year. Mid-year expenditure in 2025/26 was R1.067 billion, 49.1 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R1.237 billion, 50.2 per cent of the adjusted appropriation of R2.463 billion. Compared to the first half of 2025/26, expenditure over the same period in 2026/27 increased by R170 million, 7.8 per cent. This was mainly due to spending on compensation of employees due to absorption of Traffic Officers and grass cutting as part of DLTC's maintenance.

Departmental receipts

Table 9.8: Departmental Receipts

	2025/26 Audited outcome					2026/27 Actual receipts			
R Thousand	Adjusted estimate	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted estimate	Apr '25 - Mar '26	Apr '25 - Mar '26 % of adjusted estimate	Budget estimate	Adjusted estimate	Apr '26 - Sep '26	Apr '26 - Sep '26 % of adjusted estimate
Departmental receipts	**210 183**	**87 631**	**41.7**	**240 494**	**114.4**	**211 897**	**211 897**	**104 217**	**49.2**
Sales of goods and services other than capital assets	65 433	29 183	44.6	107 797	164.7	68 710	68 710	50 584	73.6
Transfers received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	131 000	51 732	39.5	115 113	87.9	128 750	128 750	47 952	37.2
Interest, dividends and rent on land	13 000	6 609	50.8	14 691	113.0	13 650	13 650	5 454	40.0
Sales of capital assets	750	72	9.6	2 858	381.1	787	787	159	20.2
Financial transactions in assets and liabilities	–	35	–	35	–	–	–	68	–
Tax receipts	**1 520 000**	**764 433**	**50.3**	**1 577 767**	**103.8**	**1 605 000**	**1 605 000**	**803 240**	**50.0**
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	**1 520 000**	**764 433**	**50.3**	**1 577 767**	**103.8**	**1 605 000**	**1 605 000**	**803 240**	**50.0**
Total	**1 730 183**	**852 064**	**49.2**	**1 818 261**	**105.1**	**1 816 897**	**1 816 897**	**907 457**	**49.9**

Main departmental revenue trends for the first half of 2026/27

Mid-year revenue in 2025/26 was R852.064 million, 49.2 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R907.457 million, 49.9 per cent of the adjusted estimate of R1.816 billion. Compared to the first half of 2025/26, revenue over the same period in 2026/27 increased by R55.393 million, 3.2 per cent. This was mainly due to takeover of licensing function from Municipalities.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

Table 9.9: Summary of changes to transfers and subsidies per programme

	2026/27							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Administration	**2 444**	**–**	**–**	**107**	**–**	**11 589**	**11 696**	**14 140**	**478.6%**
Provinces and municipalities	413	–	–	–	–	–	–	413	–
Households	2 031	–	–	107	–	11 589	11 696	13 727	575.9%
2. Provincial Secretariat for Police Service	**224**	**–**	**–**	**–**	**–**	**–**	**–**	**224**	**–**
Households	224	–	–	–	–	–	–	224	–
3. Transport Regulation	**2 688**	**–**	**–**	**(107)**	**–**	**–**	**(107)**	**2 581**	**-4.0%**
Households	2 688	–	–	(107)	–	–	(107)	2 581	-4.0%
Total	**5 356**	**–**	**–**	**–**	**–**	**11 589**	**11 589**	**16 945**	**216.4%**

Summary of changes to conditional grants

Table 9.10: Summary of changes to conditional grants

	2026/27							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
2. Provincial Secretariat for Police Service	**3 859**	**–**	**–**	**–**	**–**	**–**	**–**	**3 859**	**–**
Expanded Public Works Progarmme Integrated Grant for Provinces	3 859	–	–	–	–	–	–	3 859	–
Total	**3 859**	**–**	**–**	**–**	**–**	**–**	**–**	**3 859**	**–**

Vote 10

Health

Adjusted budget summary

Table 10.1: Adjusted Departmental Budget Summary

	2026/27				
R thousand	Main Appropriation	Decrease	Increase	Adjusted Appropriation	% change
Amount to be appropriated	**21 193 365**	**–**	**177 069**	**21 370 434**	**0.8%**
of which:					
Current payments	19 313 541	–	394 702	19 708 243	2.0%
Transfers and subsidies	383 160	(9 785)	–	373 375	-2.6%
Payments for capital assets	1 496 664	(207 848)	–	1 288 816	-13.9%
Payments for financial assets	–	–	–	–	–
Direct Charge against Provincial Revenue Fund	–	–	–	–	–
Executive authority	MEC for Health				
Accounting officer	Head: Health				
Website address	www.mpuhealth.gov.za				

Summary of Revenue

Table 10.2: Summary of Receipts

Programme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
Equitable Share	16 500 251	–	–	–	–	936	936	16 501 187	0.0%
Conditional grants	3 871 308	13 457	25 000	–	–	–	38 457	3 909 765	1.0%
Health Facility Revitalisation Grant	*504 907*	–	*25 000*	–	–	–	*25 000*	*529 907*	*5.0%*
Human Resources and Training Grant	*299 521*	–	–	–	–	–	–	*299 521*	–
District Health Programme Grant	*2 723 670*	–	–	–	–	–	–	*2 723 670*	–
National Tertiary Services Grant	*297 144*	*5 457*	–	–	–	–	*5 457*	*302 601*	*1.8%*
National Health Insurance Grant	*35 918*	–	–	–	–	–	–	*35 918*	–
Expanded Public Works Programme Intergrated Grant for Provinces	*10 148*	–	–	–	–	–	–	*10 148*	–
Provincial Disaster Response Grant	–	*8 000*	–	–	–	–	*8 000*	*8 000*	–
Own Revenue	821 806	–	–	–	–	–	–	821 806	–
Other	–	19 534	–	–	–	118 142	137 676	137 676	–
Total Revenue	**21 193 365**	**32 991**	**25 000**	**–**	**–**	**119 078**	**177 069**	**21 370 434**	**0.8%**

Mission

To provide sustainable health services that are people-centric and aims at ensuring healthier, longer and better lives focusing on access, equity, efficiency and quality for the inhabitants of Mpumalanga.

Performance

Changes to indicators and targets published in the 2026 EPRE

Indicator	Programme	Annual performance		
		2026/27 EPRE Target	2026/27 Actual Achievement (April to September)	Revised / New Target for 2026/27
ART adults remain in care rate (12 months)	District Health Services	80%	72.20%	_
Adult- viral load suppressed rate (12 months)	District Health Services	85%	87%	_
Child- viral load suppressed rate (12 months)	District Health Services	60%	63.10%	_
Marternal mortality in facility ratio	District Health Services	99.30 per 100 000 live births	84.48 per 100 000 live births	_
EMS P1 urban response under 30 minutes rate	Emergency Medical Services	65 %	78%	_
EMS P1 rural response under 60 minutes rate	Emergency Medical Services	69%	72%	_
Number of maternal deaths in facility	Provincial Hospital Services	20	4	_
Number of deaths in facility under 5 years	Provincial Hospital Services	240	59	_
Number of deaths in facility under 5 years	Central Hospital Services	250	80	_
Number of maternal deaths in facility	Central Hospital Services	26	84	_
Percentage availability of EML at the depot	Health Care Support Services	90%	94%	_

Changes to indicators and targets published in the 2026 EPRE

No changes.

Adjusted Estimates of Provincial Expenditure 2026

Table 10.3: Adjusted Estimates

Programme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Administration	436 328	–	–	34 451	–	–	34 451	470 779	7.9%
2. District Health Services	12 783 142	–	–	29 192	–	44 695	73 887	12 857 029	0.6%
3. Emergency Medical Services	589 810	–	–	(25 486)	–	22 620	(2 866)	586 944	-0.5%
4. Provincial Hospital Services	2 160 014	–	–	(10 714)	–	(16 882)	(27 596)	2 132 418	-1.3%
5. Central Hospital Services	2 406 457	5 457	–	(20 822)	–	5 220	(10 145)	2 396 312	-0.4%
6. Health Sciences and Training	617 515	–	–	(31 130)	–	–	(31 130)	586 385	-5.0%
7. Health Care Support Services	425 824	–	–	21 770	–	63 425	85 195	511 019	20.0%
8. Health Facilities Management	1 774 275	27 534	25 000	2 739	–	–	55 273	1 829 548	3.1%
Total	**21 193 365**	**32 991**	**25 000**	**–**	**–**	**119 078**	**177 069**	**21 370 434**	**0.8%**
Economic classification									
Current payments	**19 313 541**	**8 000**	**25 000**	**266 180**	**–**	**95 522**	**394 702**	**19 708 243**	**2.0%**
Compensation of employees	13 605 758	–	–	(7 429)	–	75 522	68 093	13 673 851	0.5%
Goods and services	5 707 783	8 000	25 000	273 609	–	20 000	326 609	6 034 392	5.7%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**383 160**	**–**	**–**	**(10 721)**	**–**	**936**	**(9 785)**	**373 375**	**-2.6%**
Provinces and municipalities	2 523	–	–	–	–	–	–	2 523	–
Departmental agencies and accounts	30 122	–	–	2 869	–	–	2 869	32 991	9.5%
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	131	–	–	131	131	–
Non-profit institutions	263 390	–	–	–	–	–	–	263 390	–
Households	87 125	–	–	(13 721)	–	936	(12 785)	74 340	-14.7%
Payments for capital assets	**1 496 664**	**24 991**	**–**	**(255 459)**	**–**	**22 620**	**(207 848)**	**1 288 816**	**-13.9%**
Buildings and other fixed structures	1 120 404	–	–	(193 384)	–	–	(193 384)	927 020	-17.3%
Machinery and equipment	376 260	24 991	–	(62 075)	–	22 620	(14 464)	361 796	-3.8%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**21 193 365**	**32 991**	**25 000**	**–**	**–**	**119 078**	**177 069**	**21 370 434**	**0.8%**

Programme 1: Administration

Table 10.3.1: Administration

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Office of the MEC	16 646	–	–	–	–	–	–	16 646	–
2. Management	419 682	–	–	34 451	–	–	34 451	454 133	8.2%
Total	**436 328**	**–**	**–**	**34 451**	**–**	**–**	**34 451**	**470 779**	**7.9%**
Economic classification									
Current payments	**434 873**	**–**	**–**	**28 506**	**–**	**–**	**28 506**	**463 379**	**6.6%**
Compensation of employees	230 758	–	–	(6 000)	–	–	(6 000)	224 758	-2.6%
Goods and services	204 115	–	–	34 506	–	–	34 506	238 621	16.9%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**1 320**	**–**	**–**	**–**	**–**	**–**	**–**	**1 320**	**–**
Provinces and municipalities	1 320	–	–	–	–	–	–	1 320	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**135**	**–**	**–**	**5 945**	**–**	**–**	**5 945**	**6 080**	**4403.7%**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	135	–	–	5 945	–	–	5 945	6 080	4403.7%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**436 328**	**–**	**–**	**34 451**	**–**	**–**	**34 451**	**470 779**	**7.9%**

Programme 2: District Health Services

Table 10.3.2: District Health Services

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. District Management	647 991	–	–	(4 148)	–	936	(3 212)	644 779	-0.5%
2. Community Health Clinics	2 183 714	–	–	9 093	–	–	9 093	2 192 807	0.4%
3. Community Health Centres	1 599 687	–	–	(10 171)	–	–	(10 171)	1 589 516	-0.6%
4. Community-based Services	17 472	–	–	(2 739)	–	–	(2 739)	14 733	-15.7%
5. Other Community Services	–	–	–	–	–	–	–	–	–
6. HIV/Aids	3 029 309	–	–	–	–	–	–	3 029 309	–
7. Nutrition	9 733	–	–	–	–	–	–	9 733	–
8. Coroner Services	–	–	–	–	–	–	–	–	–
9. District Hospitals	5 295 236	–	–	37 157	–	43 759	80 916	5 376 152	1.5%
Total	**12 783 142**	**–**	**–**	**29 192**	**–**	**44 695**	**73 887**	**12 857 029**	**0.6%**
Economic classification									
Current payments	**12 400 102**	**–**	**–**	**39 188**	**–**	**63 031**	**102 219**	**12 502 321**	**0.8%**
Compensation of employees	9 045 369	–	–	(2 677)	–	63 031	60 354	9 105 723	0.7%
Goods and services	3 354 733	–	–	41 865	–	–	41 865	3 396 598	1.2%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**296 910**	**–**	**–**	**279**	**–**	**(18 336)**	**(18 057)**	**278 853**	**-6.1%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	80	–	–	(80)	–	–	(80)	–	-100.0%
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	80	–	–	80	80	–
Non-profit institutions	263 390	–	–	–	–	–	–	263 390	–
Households	33 440	–	–	279	–	(18 336)	(18 057)	15 383	-54.0%
Payments for capital assets	**86 130**	**–**	**–**	**(10 275)**	**–**	**–**	**(10 275)**	**75 855**	**-11.9%**
Buildings and other fixed structures	1 800	–	–	–	–	–	–	1 800	–
Machinery and equipment	84 330	–	–	(10 275)	–	–	(10 275)	74 055	-12.2%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**12 783 142**	**–**	**–**	**29 192**	**–**	**44 695**	**73 887**	**12 857 029**	**0.6%**

Programme 3: Emergency Medical Services

Table 10.3.3: Emergency Medical Services

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Emergency transport	571 193	–	–	(25 486)	–	22 620	(2 866)	568 327	-0.5%
2. Planned Patient Transport	18 617	–	–	–	–	–	–	18 617	–
Total	**589 810**	**–**	**–**	**(25 486)**	**–**	**22 620**	**(2 866)**	**586 944**	**-0.5%**
Economic classification									
Current payments	**562 433**	**–**	**–**	**(25 486)**	**–**	**–**	**(25 486)**	**536 947**	**-4.5%**
Compensation of employees	415 960	–	–	–	–	–	–	415 960	–
Goods and services	146 473	–	–	(25 486)	–	–	(25 486)	120 987	-17.4%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**1 671**	**–**	**–**	**–**	**–**	**–**	**–**	**1 671**	**–**
Provinces and municipalities	1 203	–	–	–	–	–	–	1 203	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	468	–	–	–	–	–	–	468	–
Payments for capital assets	**25 706**	**–**	**–**	**–**	**–**	**22 620**	**22 620**	**48 326**	**88.0%**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	25 706	–	–	–	–	22 620	22 620	48 326	88.0%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**589 810**	**–**	**–**	**(25 486)**	**–**	**22 620**	**(2 866)**	**586 944**	**-0.5%**

Programme 4: Provincial Hospital Services

Table 10.3.4: Provincial Hospital Services

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. General (Regional) Hospitals	1 958 987	–	–	(10 714)	–	(16 882)	(27 596)	1 931 391	-1.4%
2. Tuberculosis Hospitals	142 047	–	–	–	–	–	–	142 047	–
3. Psychiatric/ Mental Hospitals	58 980	–	–	–	–	–	–	58 980	–
4. Sub-acute, Step down and Chronic Medical Hospitals	–	–	–	–	–	–	–	–	–
5. Dental Training Hospitals	–	–	–	–	–	–	–	–	–
6. Other Specialised Hospitals	–	–	–	–	–	–	–	–	–
Total	**2 160 014**	**–**	**–**	**(10 714)**	**–**	**(16 882)**	**(27 596)**	**2 132 418**	**-1.3%**
Economic classification									
Current payments	**2 124 248**	**–**	**–**	**(10 714)**	**–**	**5 937**	**(4 777)**	**2 119 471**	**-0.2%**
Compensation of employees	1 652 452	–	–	–	–	5 937	5 937	1 658 389	0.4%
Goods and services	471 796	–	–	(10 714)	–	–	(10 714)	461 082	-2.3%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**28 554**	**–**	**–**	**–**	**–**	**(22 819)**	**(22 819)**	**5 735**	**-79.9%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	51	–	–	(51)	–	–	(51)	–	-100.0%
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	51	–	–	51	51	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	28 503	–	–	–	–	(22 819)	(22 819)	5 684	-80.1%
Payments for capital assets	**7 212**	**–**	**–**	**–**	**–**	**–**	**–**	**7 212**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	7 212	–	–	–	–	–	–	7 212	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**2 160 014**	**–**	**–**	**(10 714)**	**–**	**(16 882)**	**(27 596)**	**2 132 418**	**-1.3%**

Programme 5: Central Hospital Services

Table 10.3.5: Central Hospital Services

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Central Hospital Services	–	–	–	–	–	–	–	–	–
2. Provincial Tertiary Hospital Services	2 406 457	5 457	–	(20 822)	–	5 220	(10 145)	2 396 312	-0.4%
Total	**2 406 457**	**5 457**	**–**	**(20 822)**	**–**	**5 220**	**(10 145)**	**2 396 312**	**-0.4%**
Economic classification									
Current payments	**2 299 306**	**–**	**–**	**41 005**	**–**	**6 554**	**47 559**	**2 346 865**	**2.1%**
Compensation of employees	1 550 106	–	–	–	–	6 554	6 554	1 556 660	0.4%
Goods and services	749 200	–	–	41 005	–	–	41 005	790 205	5.5%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**3 589**	**–**	**–**	**–**	**–**	**(1 334)**	**(1 334)**	**2 255**	**-37.2%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	28	–	–	–	–	–	–	28	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	3 561	–	–	–	–	(1 334)	(1 334)	2 227	-37.5%
Payments for capital assets	**103 562**	**5 457**	**–**	**(61 827)**	**–**	**–**	**(56 370)**	**47 192**	**-54.4%**
Buildings and other fixed structures	29 412	–	–	–	–	–	–	29 412	–
Machinery and equipment	74 150	5 457	–	(61 827)	–	–	(56 370)	17 780	-76.0%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**2 406 457**	**5 457**	**–**	**(20 822)**	**–**	**5 220**	**(10 145)**	**2 396 312**	**-0.4%**

Programme 6: Health Science and Training

Table 10.3.6: Health Sciences and Training

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Nurse Training Colleges	180 015	–	–	(25 656)	–	–	(25 656)	154 359	-14.3%
2. EMS Training Colleges	1 385	–	–	–	–	–	–	1 385	–
3. Bursaries	26 713	–	–	(14 000)	–	–	(14 000)	12 713	-52.4%
4. Primary Health Care Training	4 271	–	–	–	–	–	–	4 271	–
5. Training Other	405 131	–	–	8 526	–	–	8 526	413 657	2.1%
Total	**617 515**	**–**	**–**	**(31 130)**	**–**	**–**	**(31 130)**	**586 385**	**-5.0%**
Economic classification									
Current payments	**563 215**	**–**	**–**	**(18 043)**	**–**	**–**	**(18 043)**	**545 172**	**-3.2%**
Compensation of employees	442 000	–	–	–	–	–	–	442 000	–
Goods and services	121 215	–	–	(18 043)	–	–	(18 043)	103 172	-14.9%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**50 980**	**–**	**–**	**(11 000)**	**–**	**–**	**(11 000)**	**39 980**	**-21.6%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	29 963	–	–	3 000	–	–	3 000	32 963	10.0%
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	21 017	–	–	(14 000)	–	–	(14 000)	7 017	-66.6%
Payments for capital assets	**3 320**	**–**	**–**	**(2 087)**	**–**	**–**	**(2 087)**	**1 233**	**-62.9%**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	3 320	–	–	(2 087)	–	–	(2 087)	1 233	-62.9%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**617 515**	**–**	**–**	**(31 130)**	**–**	**–**	**(31 130)**	**586 385**	**-5.0%**

Programme 7: Health Care Support Services

Table 10.3.7: Health Care Support Services

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Laundries	62 784	–	–	(2 008)	–	20 000	17 992	80 776	28.7%
2. Engineering	82 919	–	–	14 563	–	–	14 563	97 482	17.6%
3. Forensic Services	136 473	–	–	9 215	–	–	9 215	145 688	6.8%
4. Orthotic and Prosthetic Services	9 527	–	–	–	–	–	–	9 527	–
5. Medicine Trading Account	134 121	–	–	–	–	–	–	134 121	–
6. Compensatory Services	–	–	–	–	–	43 425	43 425	43 425	–
Total	**425 824**	**–**	**–**	**21 770**	**–**	**63 425**	**85 195**	**511 019**	**20.0%**
Economic classification									
Current payments	**359 321**	**–**	**–**	**15 746**	**–**	**20 000**	**35 746**	**395 067**	**9.9%**
Compensation of employees	176 716	–	–	–	–	–	–	176 716	–
Goods and services	182 605	–	–	15 746	–	20 000	35 746	218 351	19.6%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**136**	**–**	**–**	**–**	**–**	**43 425**	**43 425**	**43 561**	**31930.1%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	136	–	–	–	–	43 425	43 425	43 561	31930.1%
Payments for capital assets	**66 367**	**–**	**–**	**6 024**	**–**	**–**	**6 024**	**72 391**	**9.1%**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	66 367	–	–	6 024	–	–	6 024	72 391	9.1%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**425 824**	**–**	**–**	**21 770**	**–**	**63 425**	**85 195**	**511 019**	**20.0%**

Programme 8: Health Facilities Management

Table 10.3.8: Health Facilities Management

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Community Health Facilities	1 269 368	19 534	–	2 739	–	–	22 273	1 291 641	1.8%
2. Emergency Medical Rescue Services	–	–	–	–	–	–	–	–	–
3. District Hospital Services	–	–	–	–	–	–	–	–	–
4. Provincial Hospital Services	504 907	8 000	25 000	–	–	–	33 000	537 907	6.5%
5. Central Hospital Services	–	–	–	–	–	–	–	–	–
6. Other Facilities	–	–	–	–	–	–	–	–	–
Total	**1 774 275**	**27 534**	**25 000**	**2 739**	**–**	**–**	**55 273**	**1 829 548**	**3.1%**
Economic classification									
Current payments	**570 043**	**8 000**	**25 000**	**195 978**	**–**	**–**	**228 978**	**799 021**	**40.2%**
Compensation of employees	92 397	–	–	1 248	–	–	1 248	93 645	1.4%
Goods and services	477 646	8 000	25 000	194 730	–	–	227 730	705 376	47.7%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**1 204 232**	**19 534**	**–**	**(193 239)**	**–**	**–**	**(173 705)**	**1 030 527**	**-14.4%**
Buildings and other fixed structures	1 089 192	–	–	(193 384)	–	–	(193 384)	895 808	-17.8%
Machinery and equipment	115 040	19 534	–	145	–	–	19 679	134 719	17.1%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**1 774 275**	**27 534**	**25 000**	**2 739**	**–**	**–**	**55 273**	**1 829 548**	**3.1%**

Goods and Services

Table 10.4: Summary of Goods and Services

	2026/27							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
Goods and services	5 707 783	8 000	25 000	273 609	–	20 000	326 609	6 034 392	5.7%
Administrative fees	234 069	–	–	(38 083)	–	–	(38 083)	195 986	-16.3%
Advertising	6 698	–	–	171	–	–	171	6 869	2.6%
Minor assets	19 707	–	–	(5 905)	–	–	(5 905)	13 802	-30.0%
Audit costs: External	25 241	–	–	8 256	–	–	8 256	33 497	32.7%
Bursaries: Employees	–	–	–	–	–	–	–	–	–
Catering: Departmental activities	5 846	–	–	16 166	–	–	16 166	22 012	276.5%
Communication (G&S)	52 188	–	–	6 736	–	–	6 736	58 924	12.9%
Computer services	237 235	–	–	(35 233)	–	–	(35 233)	202 002	-14.9%
Consultants: Business and advisory services	12 176	–	–	7 361	–	–	7 361	19 537	60.5%
Infrastructure and planning services	–	–	–	–	–	–	–	–	–
Laboratory services	783 276	–	–	34 388	–	–	34 388	817 664	4.4%
Legal services (G&S)	61 115	–	–	–	–	–	–	61 115	–
Science and technological services	–	–	–	(300)	–	–	(300)	(300)	–
Contractors	338 105	–	–	127 768	–	–	127 768	465 873	37.8%
Agency and support/outsourced services	83 646	–	–	7 326	–	–	7 326	90 972	8.8%
Entertainment	–	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	174 248	–	–	7 857	–	–	7 857	182 105	4.5%
Housing	–	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	–	–	–	–	–	–	–	–	–
Inventory: Farming supplies	–	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	114 895	–	–	63	–	–	63	114 958	0.1%
Inventory: Fuel, oil and gas	–	–	–	–	–	–	–	–	–
Inventory: Learner and teacher support material	–	–	–	–	–	–	–	–	–
Inventory: Materials and supplies	–	–	–	–	–	–	–	–	–
Inventory: Medical supplies	742 013	–	–	11 647	–	–	11 647	753 660	1.6%
Inventory: Medicine	1 618 846	–	–	(147 732)	–	–	(147 732)	1 471 114	-9.1%
Medsas inventory interface	–	–	–	–	–	–	–	–	–
Inventory: Other supplies	–	–	–	81	–	–	81	81	–
Consumable supplies	407 980	–	–	28 260	–	20 000	48 260	456 240	11.8%
Consumables: Stationery, printing and office supplies	41 903	–	–	79 439	–	–	79 439	121 342	189.6%
Operating leases	52 176	–	–	(2 323)	–	–	(2 323)	49 853	-4.5%
Rental and hiring	1 545	–	–	1 366	–	–	1 366	2 911	88.4%
Property payments	525 804	8 000	25 000	97 911	–	–	130 911	656 715	24.9%
Transport provided: Departmental activity	1 018	–	–	1 115	–	–	1 115	2 133	109.5%
Travel and subsistence	146 170	–	–	46 423	–	–	46 423	192 593	31.8%
Training and development	18 802	–	–	4 912	–	–	4 912	23 714	26.1%
Operating payments	1 862	–	–	(292)	–	–	(292)	1 570	-15.7%
Venues and facilities	1 219	–	–	16 231	–	–	16 231	17 450	1331.5%

Infrastructure payments

Table 10.5: Summary of departmental infrastructure by category

	2026/27							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
Existing infrastructure assets	**504 777**	**8 000**	**25 000**	**(34 364)**	**–**	**–**	**(1 364)**	**503 413**	**-0.3%**
Maintenance and repairs	212 766	8 000	25 000	64 581	–	–	97 581	310 347	45.9%
Upgrades and additions	292 011	–	–	(98 945)	–	–	(98 945)	193 066	-33.9%
Refurbishment and rehabilitation	–	–	–	–	–	–	–	–	–
New infrastructure assets	**828 393**	**–**	**–**	**(94 439)**	**–**	**–**	**(94 439)**	**733 954**	**-11.4%**
Infrastructure transfers	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure transfers - Current	–	–	–	–	–	–	–	–	–
Infrastructure transfers - Capital	–	–	–	–	–	–	–	–	–
Infrastructure: Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure: Leases	**23 228**	**–**	**–**	**–**	**–**	**–**	**–**	**23 228**	**–**
Non Infrastructure	**107 760**	**–**	**–**	**–**	**–**	**–**	**–**	**107 760**	**–**
Capital infrastructure	1 120 404	–	–	(193 384)	–	–	(193 384)	927 020	-17.3%
*Current infrastructure**	235 994	8 000	25 000	64 581	–	–	97 581	333 575	41.3%
Total Infrastructure (including non infrastructure items)	**1 464 158**	**8 000**	**25 000**	**(128 803)**	**–**	**–**	**(95 803)**	**1 368 355**	**-6.5%**

Details of adjustments to Estimates of Provincial Expenditure 2026

Roll-overs – R32.991 million

Programme 5: Central Hospital Services

R5.457 million for National Tertiary Service Grant has been rolled over for the procurement of machinery and equipment at Rob Ferreira Hospital and Witbank Hospital.

Programme 8: Health Facility Management

R8 million for the Provincial Disaster Response Grant has been rolled over for repairs of storm damaged facilities at Themba Hospital.

R19.534 million has been rolled over for the procurement of autoclaves.

Unforeseeable and unavoidable expenditure – R25 million

Programme 8: Health Facility Management

A total amount of R25 million for has been added for disaster to fund the reconstruction and rehabilitation of provincial infrastructure damaged by rainfall, flooding and strong winds under the Health Facility Revitalization Grant.

Virements and shifts

Table 10.6: Details on virements per programme and economic classification

Programmes					
1. Administration					
2. District Health Services					
3. Emergency Medical Services					
4. Provincial Hospital Services					
5. Central Hospital Services					
6. Health Sciences and Training					
7. Health Care Support Services					
8. Health Facilities Management					
FROM			**TO**		
Programme by Economic classification	**Motivation**	**R thousand**	**Programme by Economic classification**	**Motivation**	**R thousand**
Programme 1: Administration		**(6 000)**	**Programme 1: Administration**		**6 000**
Compensation of employees	Reprioratization of earmarked funding for Revenue Improvement plan	(2 067)	Goods and services	To fund Accommodation for training of Revenue officials	2 067
	Reprioratization of earmarked funding for Revenue Improvement plan	(3 933)	Machinery and equipment	To procure Laptops and Desktops for newly appointed Revenue officials	3 933
Shifts within the programme as a percentage of the programme budget		-1.4%			
Virements to other programmes as a percentage of the programme budget					
Programme 2: District Health Services		**(13 373)**	**Programme 8: Health Facilities Management**		**2 739**
Compensation of employees	Reprioritization of funds from EPWP Community Based Services	(1 248)	Compensation of employees	To fund Artisans for EPWP Grant contracts	1 248
	Reprioritization of funds from EPWP Community Based Services	(1 491)	Goods and services	To fund Uniform and Training for EPWP workers	1 491
			Programme 2: District Health Services		**10 634**
Machinery and equipment	Unspent funds on machinery and equipment[1]	(10 275)	Goods and services	To fund pressure on Laboratory and bandages for clinics	10 275
Households	Reprioritisation of funds from Households	(279)	Households	To fund pressure on leave gratuity	279
Departmental agencies and accounts	Reclassification of funds due to the change in items	(80)	Public corporations and private enterprises	To fund TV Licences	80
Shifts within the programme as a percentage of the programme budget		-0.1%			
Virements to other programmes as a percentage of the programme budget		**0.0%**			
Programme 3: Emergency Medical Services		**(25 486)**	**Programme 1: Administration**		**25 486**
Goods and services	Reprioritization of unspent funds from Computer services	(25 486)	Goods and services	To fund pressure on External Audit Cost and consultants	25 486
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-4.3%**			
Programme 4: Provincial Hospital Services		**(10 765)**	**Programme 1: Administration**		**8 965**
Goods and services	Reprioritisation unspent funds from contractors	(8 965)	Goods and services	To fund pressure on External Audit Cost and consultants	8 965
			Programme 2: District Health Services		**1 749**
Goods and services	Reprioritisation unspent funds from contractors	(1 749)	Goods and services	To fund Uniform for medical supplies	1 749
			Programme 4: Provincial Hospital Services		**51**
Departmental agencies and accounts	Reclassification of funds due to the change in items	(51)	Public corporations and private enterprises	Reclassification of funds due to the change in items	51
Shifts within the programme as a percentage of the programme budget		0.0%			
Virements to other programmes as a percentage of the programme budget		**-0.5%**			
Programme 5: Central Hospital Services		**(61 827)**	**Programme 5: Central Hospital Services**		**41 005**
Machinery and equipment	Unspent funds for Cath-Lab[2]	(41 005)	Goods and services	To fund pressure on contractors for maintenance of medical devices	41 005
			Programme 2: District Health Services		**20 822**
Machinery and equipment	Unspent funds for Assistive devices[2]	(20 822)	Goods and services	To fund property payment and medical supplies	20 822
Shifts within the programme as a percentage of the programme budget		-1.7%			
Virements to other programmes as a percentage of the programme budget		**-0.9%**			

Programme 6: Health Sciences and Training		**(34 130)**	**Programme 2: District Health Services**		**9 360**
Goods and services	Unspent funds on computer services	(6 621)	Goods and services	To fund medical supplies	6 621
Households	Unspent funds on computer services3	(2 739)	Goods and services	To fund cot beds and assistive devices for health technology	2 739
			Programme 6: Health Sciences and Training		**3 000**
Households	Reprioritisation of funds due to completed of Cuban student Programme	(3 000)	Departmental agencies and accounts	To fund shortfall on skills levy payment	3 000
			Programme 7: Health Care Support Services		**19 683**
Goods and services	Unspent funds on travel and subsistence	(11 422)	Goods and services	To fund for forensic services officials debriefing	11 422
Households	Reprioritisation of funds due to completed of Cuban student Programme	(4 324)	Goods and services	To fund employee verification, forensic services and EPWP training	4 324
Households	Reprioritisation of funds due to completed of Cuban student Programme	(3 937)	Machinery and equipment	To fund cot beds and assistive devices for health technology	3 937
			Programme 7: Health Care Support Services		**2 087**
Machinery and equipment	Unspent funds on machinery and equipment1	(2 087)	Machinery and equipment	To fund cot beds and assistive devices for health technology	2 087
Shifts within the programme as a percentage of the programme budget		-0.5%			
Virements to other programmes as a percentage of the programme budget		**-5.0%**			
Programme 8: Health Facilities Management		**(193 384)**	**Programme 8: Health Facilities Management**		**137 284**
Buildings and other fixed structures	Reprioritisation of unspent funds from capital projects[2]	(70 000)	Goods and services	To fund procurement of x-ray digital equipment	70 000
Buildings and other fixed structures	Reprioritisation of unspent funds from capital projects[2]	(30 000)	Goods and services	To fund Mmamethlake Hospital ICT	30 000
Buildings and other fixed structures	Reprioritisation of unspent funds from capital projects[2]	(7 284)	Goods and services	To fund pressure on general building maintenance	7 284
Buildings and other fixed structures	Reprioritisation of unspent funds from capital projects[2]	(30 000)	Goods and services	To fund procurement of building materials	30 000
			Programme 8: Health Facilities Management		**56 100**
Buildings and other fixed structures	Reprioritisation of unspent funds from capital projects[2]	(53 150)	Goods and services	To fund pressure on general building maintenance	53 150
Buildings and other fixed structures	Reprioritisation of unspent funds from capital projects[2]	(2 805)	Goods and services	To train newly appointed engineers	2 805
Buildings and other fixed structures	Reprioritisation of unspent funds from capital projects[2]	(145)	Machinery and equipment	To procure machinery and equipment	145
Shifts within the programme as a percentage of the programme budget		-10.9%			
Virements to other programmes as a percentage of the programme budget					
TOTAL		**(344 965)**	**TOTAL**		**344 965**

1. Provincial Treasury approval has been obtained.
2. Only the Legislature may approve this virement in terms of the Public Finance Management Act, (Act 1 of 1999).

Other Adjustment – R119.078 million

Expenditure already announced in the main Budget speech of the Minister for Finance but not allocated at that stage

Programme 2: District Health Services

An additional amount of R936 thousands has been allocated for implementation of the Early Retirement Programme.

Adjustments due to significant and unforeseeable economic and financial events

Programme 2: District Health Services

An additional amount of R22.094 million has been allocated for the absorption of qualifying doctors and nurses.

The budget of R40.937 million is allocated towards carry-through operationalization costs for Mmamethlake Hospital and New Middelburg Hospital.

Programme 3: Emergency Medical Services

An additional amount of R22.620 million has been allocated for the procurement of 15 ambulances.

Programme 4: Provincial Hospital Services
An additional amount of R5.937 million has been allocated for the absorption of qualifying doctors and nurses.

Programme 5: Central Hospital Services
An additional amount of R6.554 million has been allocated for the absorption of qualifying doctors and nurses.
Programme 7: Health Care Support Services
An additional amount of R20 million has been allocated for procurement of hospital linen.

Funds shifted within a vote following a function shift within the same vote
Programme 7: Health Care Support Services
R43.425 million has been received from programme 2, 4 and 5 following the shift of the medico-legal claims payments to the new Compensatory Services sub-programme.

Expenditure for 2025/26 and preliminary expenditure for 2026/27

Table 10.7: Expenditure Trends

	2025/26 Expenditure outcome					2026/27 Preliminary expenditure		
R Thousand	Adjusted appropriation	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted appropriation	Apr '25 - Mar '26	Apr '25 - Mar '26 % of adjusted appropriation	Adjusted appropriation	Apr '26 - Sep '26	Apr '26 - Sep '26 % of adjusted appropriation
1. Administration	453 778	194 147	42.8	454 344	100.1	470 779	269 046	57.1
2. District Health Services	12 232 827	5 798 273	47.4	12 241 763	100.1	12 857 029	6 533 832	50.8
3. Emergency Medical Services	575 742	261 403	45.4	582 821	101.2	586 944	283 642	48.3
4. Provincial Hospital Services	2 071 388	973 910	47.0	2 007 198	96.9	2 132 418	1 028 658	48.2
5. Central Hospital Services	2 262 618	1 053 845	46.6	2 264 888	100.1	2 396 312	1 100 554	45.9
6. Health Sciences and Training	563 349	220 596	39.2	507 490	90.1	586 385	281 595	48.0
7. Health Care Support Services	489 168	142 454	29.1	443 956	90.8	511 019	187 654	36.7
8. Health Facilities Management	1 795 116	656 271	36.6	1 551 545	86.4	1 829 548	466 248	25.5
Total	**20 443 986**	**9 300 899**	**45.5**	**20 054 005**	**98.1**	**21 370 434**	**10 151 229**	**47.5**
Economic classification								
Current payments	**18 680 901**	**8 786 712**	**47.0**	**18 542 471**	**99.3**	**19 708 243**	**9 725 299**	**49.3**
Compensation of employees	12 710 810	6 047 585	47.6	12 395 410	97.5	13 673 851	6 691 265	48.9
Goods and services	5 970 091	2 739 038	45.9	6 141 511	102.9	6 034 392	3 034 024	50.3
Interest and rent on land	–	89	–	5 550	–	–	10	–
Transfers and subsidies	**238 757**	**71 770**	**30.1**	**288 987**	**121.0**	**373 375**	**175 922**	**47.1**
Provinces and municipalities	2 470	586	23.7	1 875	75.9	2 523	827	32.8
Departmental agencies and accounts	30 222	48	0.2	30 231	100.0	32 991	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	131	145	110.7
Non-profit institutions	123 389	5 282	4.3	112 791	91.4	263 390	115 236	43.8
Households	82 676	65 854	79.7	144 090	174.3	74 340	59 714	80.3
Payments for capital assets	**1 524 328**	**442 417**	**29.0**	**1 222 547**	**80.2**	**1 288 816**	**250 008**	**19.4**
Buildings and other fixed structures	1 243 635	395 901	31.8	824 599	66.3	927 020	172 140	18.6
Machinery and equipment	280 693	46 516	16.6	397 948	141.8	361 796	77 868	21.5
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–
Total payments	**20 443 986**	**9 300 899**	**45.5**	**20 054 005**	**98.1**	**21 370 434**	**10 151 229**	**47.5**

Main expenditure trends for the first half of 2026/27
Total expenditure in 2025/26 was R20.054 billion which is 98.1 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R9.3 billion or 45.5 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 is R10.151 billion or 47.5 per cent of the adjusted appropriation of R21.370 billion. Compared to the first half of 2025/26, expenditure over the same period in 2026/27 increased by R851 000 or 2.2 per cent. This was mainly due to the allocation of additional funding for the implementation of a court order on Community Health Workers, appointment of post-community service doctors, procurement of

hospital beds, linen and mattresses, and reduction of accruals in medicine, laboratory services, medical gas and implants.

Departmental receipts

Table 10.8: Departmental Receipts

	2025/26					2026/27			
	Audited outcome					Actual receipts			
R Thousand	Adjusted estimate	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted estimate	Apr '25 - Mar '26	Apr '25 - Mar '26 % of adjusted estimate	Budget estimate	Adjusted estimate	Apr '26 - Sep '26	Apr '26 - Sep '26 % of adjusted estimate
Departmental receipts	**110 000**	**61 516**	**55.9**	**127 251**	**115.7**	**115 000**	**125 000**	**79 043**	**63.2**
Sales of goods and services other than capital assets	74 196	44 420	59.9	87 088	117.4	85 809	83 196	50 254	60.4
Transfers received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–
Interest, dividends and rent on land	27 017	10 735	39.7	23 705	87.7	20 000	33 017	23 682	71.7
Sales of capital assets	4 227	3 153	74.6	10 462	247.5	4 422	4 227	259	6.1
Financial transactions in assets and liabilities	4 560	3 208	70.4	5 996	131.5	4 769	4 560	4 848	106.3
Tax receipts	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–
Total	**110 000**	**61 516**	**55.9**	**127 251**	**115.7**	**115 000**	**125 000**	**79 043**	**63.2**

Main departmental revenue trends for the first half of 2026/27

Mid-year revenue in 2025/26 was R61.516 million or 55.9 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 is R79.043 million which is 63.2 per cent of the adjusted estimate of R125 million. Compared to the first half of 2025/26, revenue over the same period in 2026/27 increased by R17.527 million or 7.3 per cent. The increase is due to the payment of patient fees by the Road Accident Fund, the sale of capital assets and the payment of government vehicles that were auctioned during the first half of the year.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

Table 10.9: Summary of changes to transfers and subsidies per programme

	2026/27							
	Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Administration	**1 320**	**–**	**–**	**–**	**–**	**–**	**–**	**1 320**	**–**
Provinces and municipalities	1 320	–	–	–	–	–	–	1 320	–
2. District Health Services	**296 910**	**–**	**–**	**279**	**–**	**(18 336)**	**(18 057)**	**278 853**	**-6.1%**
Departmental agencies and accounts	80	–	–	(80)	–	–	(80)	–	-100.0%
Public corporations and private enterprises	–	–	–	80	–	–	80	80	–
Non-profit institutions	263 390	–	–	–	–	–	–	263 390	–
Households	33 440	–	–	279	–	(18 336)	(18 057)	15 383	-54.0%
3. Emergency Medical Services	**1 671**	**–**	**–**	**–**	**–**	**–**	**–**	**1 671**	**–**
Provinces and municipalities	1 203	–	–	–	–	–	–	1 203	–
Households	468	–	–	–	–	–	–	468	–
4. Provincial Hospital Services	**28 554**	**–**	**–**	**–**	**–**	**(22 819)**	**(22 819)**	**5 735**	**-79.9%**
Departmental agencies and accounts	51	–	–	(51)	–	–	(51)	–	-100.0%
Public corporations and private enterprises	–	–	–	51	–	–	51	51	–
Households	28 503	–	–	–	–	(22 819)	(22 819)	5 684	-80.1%
5. Central Hospital Services	**3 589**	**–**	**–**	**–**	**–**	**(1 334)**	**(1 334)**	**2 255**	**-37.2%**
Departmental agencies and accounts	28	–	–	–	–	–	–	28	–
Households	3 561	–	–	–	–	(1 334)	(1 334)	2 227	-37.5%
6. Health Sciences and Training	**50 980**	**–**	**–**	**(11 000)**	**–**	**–**	**(11 000)**	**39 980**	**-21.6%**
Departmental agencies and accounts	29 963	–	–	3 000	–	–	3 000	32 963	10.0%
Households	21 017	–	–	(14 000)	–	–	(14 000)	7 017	-66.6%
7. Health Care Support Services	**136**	**–**	**–**	**–**	**–**	**43 425**	**43 425**	**43 561**	**31930.1%**
Households	136	–	–	–	–	43 425	43 425	43 561	31930.1%
Total	**383 160**	**–**	**–**	**(10 721)**	**–**	**936**	**(9 785)**	**373 375**	**-2.6%**

Summary of changes to conditional grants

Table 10.10: Summary of changes to conditional grants

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
2. District Health Services	**2 766 612**	**–**	**–**	**(2 739)**	**–**	**–**	**(2 739)**	**2 763 873**	**-0.1%**
District Health Programme Grant	2 723 670	–	–	–	–	–	–	2 723 670	–
National Health Insurance Grant	35 918	–	–	–	–	–	–	35 918	–
Expanded Public Works Programme Intergrated Grant for Provinces	7 024	–	–	(2 739)	–	–	(2 739)	4 285	-39.0%
5. Central Hospital Services	**297 144**	**5 457**	**–**	**–**	**–**	**–**	**5 457**	**302 601**	**1.8%**
National Tertiary Services Grant	297 144	5 457	–	–	–	–	5 457	302 601	1.8%
6. Health Sciences and Training	**299 521**	**–**	**–**	**–**	**–**	**–**	**–**	**299 521**	**–**
Human Resources and Training Grant	299 521	–	–	–	–	–	–	299 521	–
8. Health Facilities Management	**508 031**	**8 000**	**25 000**	**2 739**	**–**	**–**	**35 739**	**543 770**	**7.0%**
Expanded Public Works Programme Intergrated Grant for Provinces	3 124	–	–	2 739	–	–	2 739	5 863	87.7%
Health Facility Revitalisation Grant	504 907	–	25 000	–	–	–	25 000	529 907	5.0%
Provincial Disaster Response Grant	–	8 000	–	–	–	–	8 000	8 000	–
Total	**3 871 308**	**13 457**	**25 000**	**–**	**–**	**–**	**38 457**	**3 909 765**	**1.0%**

Vote 11

Culture, Sport and Recreation

Adjusted budget summary

Table 11.1: Adjusted Departmental Budget Summary

	2026/27				
R thousand	**Main Appropriation**	**Decrease**	**Increase**	**Adjusted Appropriation**	**% change**
Amount to be appropriated	**721 373**	**(448)**	**–**	**720 925**	**-0.1%**
of which:					
Current payments	554 354	–	56 254	610 608	10.1%
Transfers and subsidies	34 068	–	6 415	40 483	18.8%
Payments for capital assets	132 951	(63 117)	–	69 834	-47.5%
Payments for financial assets	–	–	–	–	–
Direct Charge against Provincial Revenue Fund	–	–	–	–	–
Executive authority	MEC for Culture, Sport and Recreation				
Accounting officer	Head: Culture, Sport and Recreation				
Website address	dcsr.mpg.gov.za				

Summary of Revenue

Table 11.2: Summary of Receipts

Programme	2026/27								
		Additional Appropriation							
R thousand	**Main Appropriation**	**Roll-overs**	**Unforeseeable / Unavoidable**	**Virements and Shifts**	**Declared Unspent Funds**	**Other Adjustments**	**Total Additional Appropriation**	**Adjusted Appropriation**	**% change**
Equitable Share	423 711	–	–	–	–	5 259	5 259	428 970	1.2%
Conditional grants	242 511	1 293	–	–	–	–	1 293	243 804	0.5%
Community Library Services Grant	*185 722*	–	–	–	–	–	–	*185 722*	–
Mass Participation and Sport Development Grant	*54 737*	*1 293*	–	–	–	–	*1 293*	*56 030*	*2.4%*
Expanded Public Works Programme Intergrated Grant for Provinces	*2 052*	–	–	–	–	–	–	*2 052*	–
Own Revenue	53 513	–	–	–	(31 000)	–	(31 000)	22 513	-57.9%
Other	1 638	–	–	–	–	24 000	24 000	25 638	1465.2%
Total Revenue	**721 373**	**1 293**	**–**	**–**	**(31 000)**	**29 259**	**(448)**	**720 925**	**-0.1%**

Mission

Promote social cohesion and nation building through culture, sport and information service to all.

Performance

Changes to indicators and targets published in the 2026 EPRE

Indicator	Programme	Annual performance		
		2026/27 EPRE Target	2026/27 Actual Achievement (April to September)	Revised / New Target for 2026/27
Signature events that promote cultural diversity and enhance cultural tourism supported	Cultural Affairs	3	3	–
Coordinate 4 National Commemorative Days	Cultural Affairs	4	4	–
Community conversations / dialogues	Cultural Affairs	2	2	–
Traditional cultural programmes supported	Cultural Affairs	2	2	–
Improve access to library and information services by completing	Library and Archives Services	3	3	–
Support 24 school sport programmes at a district and local as part of popularization of school sport	Sports and Recreation	16	16	–

Changes to indicators and targets published in the 2026 EPRE

No changes

Adjusted Estimates of Provincial Expenditure 2026

Table 11.3: Adjusted Estimates

Programme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable /	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Administration	152 917	–	–	17 187	–	5 259	22 446	175 363	14.7%
2. Cultural Affairs	156 767	–	–	(1 000)	(31 000)	21 500	(10 500)	146 267	-6.7%
3. Library and Archives Services	225 433	–	–	–	–	–	–	225 433	–
4. Sports and Recreation	186 256	1 293	–	(16 187)	–	2 500	(12 394)	173 862	-6.7%
Total	**721 373**	**1 293**	**–**	**–**	**(31 000)**	**29 259**	**(448)**	**720 925**	**-0.1%**
Economic classification									
Current payments	**554 354**	**1 293**	**–**	**30 961**	**–**	**24 000**	**56 254**	**610 608**	**10.1%**
Compensation of employees	299 271	–	–	–	–	–	–	299 271	–
Goods and services	255 083	1 293	–	30 961	–	24 000	56 254	311 337	22.1%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**34 068**	**–**	**–**	**1 156**	**–**	**5 259**	**6 415**	**40 483**	**18.8%**
Provinces and municipalities	228	–	–	–	–	–	–	228	–
Departmental agencies and accounts	2 100	–	–	867	–	–	867	2 967	41.3%
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	8 220	–	–	(4 020)	–	–	(4 020)	4 200	-48.9%
Non-profit institutions	21 082	–	–	4 309	–	–	4 309	25 391	20.4%
Households	2 438	–	–	–	–	5 259	5 259	7 697	215.7%
Payments for capital assets	**132 951**	**–**	**–**	**(32 117)**	**(31 000)**	**–**	**(63 117)**	**69 834**	**-47.5%**
Buildings and other fixed structures	113 789	–	–	(20 287)	(31 000)	–	(51 287)	62 502	-45.1%
Machinery and equipment	19 162	–	–	(11 830)	–	–	(11 830)	7 332	-61.7%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Softw are and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**721 373**	**1 293**	**–**	**–**	**(31 000)**	**29 259**	**(448)**	**720 925**	**-0.1%**

Programme 1: Administration

Table 11.3.1: Administration

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable /	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Office of the MEC	12 920	–	–	–	–	–	–	12 920	–
2. Corporate Services	139 997	–	–	17 187	–	5 259	22 446	162 443	16.0%
Total	**152 917**	**–**	**–**	**17 187**	**–**	**5 259**	**22 446**	**175 363**	**14.7%**
Economic classification									
Current payments	**143 089**	**–**	**–**	**17 187**	**–**	**–**	**17 187**	**160 276**	**12.0%**
Compensation of employees	85 207	–	–	–	–	–	–	85 207	–
Goods and services	57 882	–	–	17 187	–	–	17 187	75 069	29.7%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**2 666**	**–**	**–**	**–**	**–**	**5 259**	**5 259**	**7 925**	**197.3%**
Provinces and municipalities	228	–	–	–	–	–	–	228	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	2 438	–	–	–	–	5 259	5 259	7 697	215.7%
Payments for capital assets	**7 162**	**–**	**–**	**–**	**–**	**–**	**–**	**7 162**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	7 162	–	–	–	–	–	–	7 162	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**152 917**	**–**	**–**	**17 187**	**–**	**5 259**	**22 446**	**175 363**	**14.7%**

Programme 2: Cultural Affairs

Table 11.3.2: Cultural Affairs

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable /	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Management	3 726	–	–	–	–	–	–	3 726	–
2. Arts and Culture	111 967	–	–	–	(31 000)	21 500	(9 500)	102 467	-8.5%
3. Museum and Heritage	28 988	–	–	–	–	–	–	28 988	–
4. language Services	12 086	–	–	(1 000)	–	–	(1 000)	11 086	-8.3%
Total	**156 767**	**–**	**–**	**(1 000)**	**(31 000)**	**21 500**	**(10 500)**	**146 267**	**-6.7%**
Economic classification									
Current payments	**96 937**	**–**	**–**	**(1 375)**	**–**	**21 500**	**20 125**	**117 062**	**20.8%**
Compensation of employees	60 869	–	–	–	–	–	–	60 869	–
Goods and services	36 068	–	–	(1 375)	–	21 500	20 125	56 193	55.8%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**14 830**	**–**	**–**	**305**	**–**	**–**	**305**	**15 135**	**2.1%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	350	–	–	165	–	–	165	515	47.1%
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	14 480	–	–	140	–	–	140	14 620	1.0%
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**45 000**	**–**	**–**	**70**	**(31 000)**	**–**	**(30 930)**	**14 070**	**-68.7%**
Buildings and other fixed structures	45 000	–	–	–	(31 000)	–	(31 000)	14 000	-68.9%
Machinery and equipment	–	–	–	70	–	–	70	70	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**156 767**	**–**	**–**	**(1 000)**	**(31 000)**	**21 500**	**(10 500)**	**146 267**	**-6.7%**

Programme 3: Library and Archive Services

Table 11.3.3: Library and Archives Services

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable /	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Management	1 871	–	–	–	–	–	–	1 871	–
2. Library Services	216 713	–	–	–	–	–	–	216 713	–
3. Arhives	6 849	–	–	–	–	–	–	6 849	–
Total	**225 433**	**–**	**–**	**–**	**–**	**–**	**–**	**225 433**	**–**
Economic classification									
Current payments	**200 683**	**–**	**–**	**4 298**	**–**	**–**	**4 298**	**204 981**	**2.1%**
Compensation of employees	117 156	–	–	–	–	–	–	117 156	–
Goods and services	83 527	–	–	4 298	–	–	4 298	87 825	5.1%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**1 750**	**–**	**–**	**702**	**–**	**–**	**702**	**2 452**	**40.1%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	1 750	–	–	702	–	–	702	2 452	40.1%
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**23 000**	**–**	**–**	**(5 000)**	**–**	**–**	**(5 000)**	**18 000**	**-21.7%**
Buildings and other fixed structures	11 000	–	–	6 900	–	–	6 900	17 900	62.7%
Machinery and equipment	12 000	–	–	(11 900)	–	–	(11 900)	100	-99.2%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Softw are and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**225 433**	**–**	**–**	**–**	**–**	**–**	**–**	**225 433**	**–**

Programme 4: Sport and Recreation

Table 11.3.4: Sports and Recreation

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable /	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Management	3 964	–	–	–	–	–	–	3 964	–
2. Sport	124 144	–	–	(22 187)	–	2 500	(19 687)	104 457	-15.9%
3. Recreation	35 285	–	–	–	–	–	–	35 285	–
4. School Sports	22 863	1 293	–	6 000	–	–	7 293	30 156	31.9%
5. 2010 FIFA World Cup	–	–	–	–	–	–	–	–	–
Total	**186 256**	**1 293**	**–**	**(16 187)**	**–**	**2 500**	**(12 394)**	**173 862**	**-6.7%**
Economic classification									
Current payments	**113 645**	**1 293**	**–**	**10 851**	**–**	**2 500**	**14 644**	**128 289**	**12.9%**
Compensation of employees	36 039	–	–	–	–	–	–	36 039	–
Goods and services	77 606	1 293	–	10 851	–	2 500	14 644	92 250	18.9%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**14 822**	**–**	**–**	**149**	**–**	**–**	**149**	**14 971**	**1.0%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	8 220	–	–	(4 020)	–	–	(4 020)	4 200	-48.9%
Non-profit institutions	6 602	–	–	4 169	–	–	4 169	10 771	63.1%
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**57 789**	**–**	**–**	**(27 187)**	**–**	**–**	**(27 187)**	**30 602**	**-47.0%**
Buildings and other fixed structures	57 789	–	–	(27 187)	–	–	(27 187)	30 602	-47.0%
Machinery and equipment	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Softw are and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**186 256**	**1 293**	**–**	**(16 187)**	**–**	**2 500**	**(12 394)**	**173 862**	**-6.7%**

Goods and Services

Table 11.4: Summary of Goods and Services

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
Goods and services	255 083	1 293	–	30 961	–	24 000	56 254	311 337	22.1%
Administrative fees	5 829	–	–	2 115	–	500	2 615	8 444	44.9%
Advertising	6 542	–	–	1 333	–	–	1 333	7 875	20.4%
Minor assets	5 570	–	–	(1 102)	–	–	(1 102)	4 468	-19.8%
Audit costs: External	6 300	–	–	–	–	–	–	6 300	–
Bursaries: Employees	–	–	–	–	–	–	–	–	–
Catering: Departmental activities	10 538	–	–	120	–	3 000	3 120	13 658	29.6%
Communication (G&S)	9 559	–	–	(2 515)	–	–	(2 515)	7 044	-26.3%
Computer services	13 482	–	–	9 200	–	–	9 200	22 682	68.2%
Consultants: Business and advisory services	30 445	–	–	6 055	–	5 000	11 055	41 500	36.3%
Infrastructure and planning services	–	–	–	–	–	–	–	–	–
Laboratory services	–	–	–	–	–	–	–	–	–
Legal services (G&S)	2 263	–	–	12 787	–	–	12 787	15 050	565.0%
Science and technological services	–	–	–	–	–	–	–	–	–
Contractors	15 217	–	–	920	–	1 000	1 920	17 137	12.6%
Agency and support/outsourced services	3 053	–	–	(2 230)	–	250	(1 980)	1 073	-64.9%
Entertainment	–	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	7 000	–	–	5 000	–	–	5 000	12 000	71.4%
Housing	–	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	–	–	–	–	–	20	20	20	–
Inventory: Farming supplies	–	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	–	–	–	–	–	–	–	–	–
Inventory: Fuel, oil and gas	–	–	–	–	–	–	–	–	–
Inventory: Learner and teacher support material	–	–	–	579	–	–	579	579	–
Inventory: Materials and supplies	677	1 293	–	12 590	–	–	13 883	14 560	2050.7%
Inventory: Medical supplies	–	–	–	–	–	–	–	–	–
Inventory: Medicine	–	–	–	–	–	–	–	–	–
Medsas inventory interface	–	–	–	–	–	–	–	–	–
Inventory: Other supplies	–	–	–	–	–	–	–	–	–
Consumable supplies	21 141	–	–	(13 276)	–	–	(13 276)	7 865	-62.8%
Consumables: Stationery, printing and office supplies	2 184	–	–	60	–	–	60	2 244	2.7%
Operating leases	22 888	–	–	(1 150)	–	–	(1 150)	21 738	-5.0%
Rental and hiring	2 085	–	–	800	–	6 630	7 430	9 515	356.4%
Property payments	29 708	–	–	6 026	–	–	6 026	35 734	20.3%
Transport provided: Departmental activity	15 904	–	–	(2 348)	–	6 500	4 152	20 056	26.1%
Travel and subsistence	29 562	–	–	4 405	–	500	4 905	34 467	16.6%
Training and development	753	–	–	540	–	–	540	1 293	71.7%
Operating payments	10 255	–	–	(8 948)	–	600	(8 348)	1 907	-81.4%
Venues and facilities	4 128	–	–	–	–	–	–	4 128	–

Infrastructure payments

Table 11.5: Summary of departmental infrastructure by category

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable /	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
Existing infrastructure assets	**1 500**	**–**	**–**	**–**	**–**	**–**	**–**	**1 500**	**–**
Maintenance and repairs	1 500	–	–	–	–	–	–	1 500	–
Upgrades and additions	–	–	–	–	–	–	–	–	–
Refurbishment and rehabilitation	–	–	–	–	–	–	–	–	–
New infrastructure assets	**113 789**	**–**	**–**	**(20 287)**	**(31 000)**	**–**	**(51 287)**	**62 502**	**-45.1%**
Infrastructure transfers	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure transfers - Current	–	–	–	–	–	–	–	–	–
Infrastructure transfers - Capital	–	–	–	–	–	–	–	–	–
Infrastructure: Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure: Leases	**4 719**	**–**	**–**	**–**	**–**	**–**	**–**	**4 719**	**–**
Non Infrastructure	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Capital infrastructure	113 789	–	–	(20 287)	(31 000)	–	(51 287)	62 502	-45.1%
*Current infrastructure**	6 219	–	–	–	–	–	–	6 219	–
Total Infrastructure (including non infrastructure i	**120 008**	**–**	**–**	**(20 287)**	**(31 000)**	**–**	**(51 287)**	**68 721**	**-42.7%**

Details of adjustments to Estimates of Provincial Expenditure 2026

Roll-overs – R1.293 million

Programme 4: Sport and Recreation

R1.293 million has been rolled over for goods and services.

Virements and shifts

Table 11.6: Details on virements per programme and economic classification

Programmes					
1. Administration					
2. Cultural Affairs					
3. Library and Archives Services					
4. Sports and Recreation					
FROM			**TO**		
Programme by Economic classification	**Motivation**	**R thousand**	**Programme by Economic classification**	**Motivation**	**R thousand**
Programme 2: Cultural Affairs		**(1 375)**	**Programme 1: Administration**		**1 000**
Goods and services	Re-allocation of funds	(1 000)	Goods and services	Funding of office Equipment	1 000
			Programme 2: Cultural Affairs		**375**
Goods and services	Re-allocation of funds to support structures	(165)	Departmental agencies and accounts	Re-allocation of funds to support structures	165
Goods and services	Re-allocation of funds to support structures	(140)	Non-profit institutions	Re-allocation of funds to support structures	140
Goods and services	Reprioritised to fund machinery and equipment	(70)	Machinery and equipment	Reprioritised to fund machinery and equipment	70
Shifts within the programme as a percentage of the programme budget		-0.2%			
Virements to other programmes as a percentage of the programme budget		**-0.6%**			
Programme 3: Library and Archives Services		**(11 900)**	**Programme 3: Library and Archives Services**		**11 900**
Machinery and equipment	Reprioritised funds to goods and services	(4 298)	Goods and services	Funding for minor assets	4 298
Machinery and equipment	Reprioritised funds to fund Library for the blind	(702)	Departmental agencies and accounts	Funding for Library for the blind	702
Machinery and equipment	Reprioritised funds for library infrastructure	(6 900)	Buildings and other fixed structures	Funding for Library infrastructure	6 900
Shifts within the programme as a percentage of the programme budget		-5.3%			
Virements to other programmes as a percentage of the programme budget					
Programme 4: Sports and Recreation		**(31 207)**	**Programme 4: Sports and Recreation**		**15 020**
Buildings and other fixed structures	Reprioritised funds to goods and services	(10 851)	Goods and services	Reallocation to support structures	10 851
Public corporations and private enterprises	Reallocation to support structures	(4 020)	Non-profit institutions	Re-allocation of funds to support structures	4 020
Buildings and other fixed structures	Reallocation to support structures	(149)	Non-profit institutions	Re-allocation of funds to support structures	149
			Programme 1: Administration		**16 187**
Buildings and other fixed structures	Reprioritised funds to goods and services	(16 187)	Goods and services	Funding Pressures on Goods and Services	16 187
Shifts within the programme as a percentage of the programme budget		-8.1%			
Virements to other programmes as a percentage of the programme budget		**-8.7%**			
TOTAL		**(44 482)**	**TOTAL**		**44 482**

1. Provincial Treasury approval has been obtained.

2. Only the Legislature may approve this virement in terms of the Public Finance Management Act, (Act 1 of 1999).

Declared Unspent Funds – R31 million

Programme 2: Cultural Affairs

R31 million is declared unspent for the Mpumalanga Multipurpose Arena.

Other adjustments – R21.5 million

Adjustments due to significant and unforeseeable economic and financial events

Programme 3: Sport and recreation

An additional R21.5 million is allocated to cover costs related to goods and services.

Expenditure for 2025/26 and preliminary expenditure for 2026/27

Table 11.7: Expenditure Trends

	2025/26 Expenditure outcome					2026/27 Preliminary expenditure		
R Thousand	Adjusted appropriation	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted appropriation	Apr '25 - Mar '26	Apr '25 - Mar '26 % of adjusted appropriation	Adjusted appropriation	Apr '26 - Sep '26	Apr '26 - Sep '26 % of adjusted appropriation
1. Administration	136 458	72 463	53.1	134 470	98.5	175 363	79 558	45.4
2. Cultural Affairs	137 739	75 125	54.5	123 439	89.6	146 267	63 526	43.4
3. Library and Archives Services	217 509	115 622	53.2	217 827	100.1	225 433	117 859	52.3
4. Sports and Recreation	139 667	52 203	37.4	126 005	90.2	173 862	67 529	38.8
Total	**631 373**	**315 413**	**50.0**	**601 741**	**95.3**	**720 925**	**328 472**	**45.6**
Economic classification								
Current payments	**502 260**	**251 818**	**50.1**	**486 890**	**96.9**	**610 608**	**281 355**	**46.1**
Compensation of employees	281 557	130 203	46.2	262 343	93.2	299 271	139 068	46.5
Goods and services	220 703	121 615	55.1	224 547	101.7	311 337	142 287	45.7
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**48 953**	**29 027**	**59.3**	**43 329**	**88.5**	**40 483**	**25 114**	**62.0**
Provinces and municipalities	180	27	15.0	145	80.6	228	43	18.9
Departmental agencies and accounts	2 250	1 750	77.8	2 250	100.0	2 967	2 452	82.6
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	7 400	–	–	3 950	53.4	4 200	1 900	45.2
Non-profit institutions	37 123	26 851	72.3	36 373	98.0	25 391	18 085	71.2
Households	2 000	399	20.0	611	30.6	7 697	2 634	34.2
Payments for capital assets	**80 160**	**34 568**	**43.1**	**71 520**	**89.2**	**69 834**	**22 003**	**31.5**
Buildings and other fixed structures	62 060	28 900	46.6	59 960	96.6	62 502	21 645	34.6
Machinery and equipment	18 100	5 668	31.3	11 560	63.9	7 332	358	4.9
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Softw are and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	2	–	–	–	–
Total payments	**631 373**	**315 413**	**50.0**	**601 741**	**95.3**	**720 925**	**328 472**	**45.6**

Main expenditure trends for the first half of 2026/26

Total expenditure in 2025/26 was R601.741 million, 95.3 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R315.413 million, 50 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R328.472 million, 45.5 per cent of the adjusted appropriation of R721.373 million. Compared to the first half of 2025/26, expenditure over the same period in 2026/27 increased by R13 million, 4.1 per cent. This was mainly due to increased expenditure on contractual commitments and commemorative day events.

Departmental receipts

Table 11.8: Departmental Receipts

	2025/26					2026/27			
	Audited outcome					Actual receipts			
R Thousand	Adjusted estimate	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted estimate	Apr '25 - Mar '26	Apr '25 - Mar '26 % of adjusted estimate	Budget estimate	Adjusted estimate	Apr '26 - Sep '26	Apr '26 - Sep '26 % of adjusted estimate
Departmental receipts	**2 023**	**812**	**40.1**	**1 603**	**79.2**	**2 116**	**2 116**	**1 175**	**55.5**
Sales of goods and services other than capital assets	1 196	291	24.3	613	51.3	1 254	1 254	263	21.0
Transfers received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–
Interest, dividends and rent on land	660	448	67.9	900	136.4	686	686	291	42.4
Sales of capital assets	167	73	43.7	73	43.7	176	176	621	352.8
Financial transactions in assets and liabilities	–	–	–	17	–	–	–	–	–
Tax receipts	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–
Total	**2 023**	**812**	**40.1**	**1 603**	**79.2**	**2 116**	**2 116**	**1 175**	**55.5**

Main departmental revenue trends for the first half of 2026/26

Mid-year revenue in 2025/26 was R812 000, 40.1 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R1.175 million, 55.5 per cent of the adjusted estimate of R2.116 million. Compared to the first half of 2025/26, revenue over the same period in 2026/27 increased by R363 000, 44.7 per cent. This was mainly due to revenue generated from the sale of goods and services, as well as interest earned in bank balances.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

Table 11.9: Summary of changes to transfers and subsidies per programme

	2026/27							
	Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Administration	**2 666**	**–**	**–**	**–**	**–**	**5 259**	**5 259**	**7 925**	**197.3%**
Provinces and municipalities	228	–	–	–	–	–	–	228	–
Households	2 438	–	–	–	–	5 259	5 259	7 697	215.7%
2. Cultural Affairs	**14 830**	**–**	**–**	**305**	**–**	**–**	**305**	**15 135**	**2.1%**
Departmental agencies and accounts	350	–	–	165	–	–	165	515	47.1%
Non-profit institutions	14 480	–	–	140	–	–	140	14 620	1.0%
3. Library and Archives Services	**1 750**	**–**	**–**	**702**	**–**	**–**	**702**	**2 452**	**40.1%**
Departmental agencies and accounts	1 750	–	–	702	–	–	702	2 452	40.1%
4. Sports and Recreation	**14 822**	**–**	**–**	**149**	**–**	**–**	**149**	**14 971**	**1.0%**
Public corporations and private enterprises	8 220	–	–	(4 020)	–	–	(4 020)	4 200	-48.9%
Non-profit institutions	6 602	–	–	4 169	–	–	4 169	10 771	63.1%
Total	**34 068**	**–**	**–**	**1 156**	**–**	**5 259**	**6 415**	**40 483**	**18.8%**

Summary of changes to conditional grants

Table 11.10: Summary of changes to conditional grants

	2026/27							
	Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
2. Cultural Affairs	**2 052**	**–**	**–**	**–**	**–**	**–**	**–**	**2 052**	**–**
Expanded Public Works Programme Intergrated Grant for Provinces	2 052	–	–	–	–	–	–	2 052	–
3. Library and Archives Services	**185 722**	**–**	**–**	**–**	**–**	**–**	**–**	**185 722**	**–**
Expanded Public Works Programme Intergrated Grant for Provinces	185 722	–	–	–	–	–	–	185 722	–
4. Sports and Recreation	**54 737**	**1 293**	**–**	**–**	**–**	**–**	**1 293**	**56 030**	**2.4%**
Mass Participation and Sport Development Grant	54 737	1 293	–	–	–	–	1 293	56 030	2.4%
Total	**242 511**	**1 293**	**–**	**–**	**–**	**–**	**1 293**	**243 804**	**0.5%**

Vote 12

Social Development

Adjusted budget summary

Table 12.1: Adjusted Departmental Budget Summary

	2026/27				
R thousand	**Main Appropriation**	**Decrease**	**Increase**	**Adjusted Appropriation**	**% change**
Amount to be appropriated	**2 025 372**	**–**	**71 654**	**2 097 026**	**3.5%**
of which:					
Current payments	1 430 294	–	55 546	1 485 840	3.9%
Transfers and subsidies	478 972	–	7 658	486 630	1.6%
Payments for capital assets	116 106	–	8 450	124 556	7.3%
Payments for financial assets	–	–	–	–	–
Direct Charge against Provincial Revenue Fund	–	–	–	–	–
Executive authority	MEC for Social Development				
Accounting officer	Head: Social Development				
Website address	www.dsdmpu.gov.za				

Summary of Revenue

Table 12.2: Summary of Receipts

Programme	2026/27								
		Additional Appropriation							
R thousand	**Main Appropriation**	**Roll-overs**	**Unforeseeable / Unavoidable**	**Virements and Shifts**	**Declared Unspent Funds**	**Other Adjustments**	**Total Additional Appropriation**	**Adjusted Appropriation**	**% change**
Equitable Share	2 021 160	–	–	–	–	8 115	8 115	2 029 275	0.4%
Conditional grants	4 212	–	–	–	–	–	–	4 212	–
Expanded Public Works Programme Intergrated Grant for Provinces	*4 212*	–	–	–	–	–	–	*4 212*	–
Own Revenue	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	63 539	63 539	63 539	–
Total Revenue	**2 025 372**	**–**	**–**	**–**	**–**	**71 654**	**71 654**	**2 097 026**	**3.5%**

Mission

To provide, equitable, integrated and quality sustainable social development services in partnership with all stakeholders to eradicate poverty and protect vulnerable groups in all communities of Mpumalanga

Performance

Changes to indicators and targets published in the 2026 EPRE

Indicator	Programme	Annual performance		
		2026/27 EPRE Target	2026/27 Actual Achievement (April to September)	Revised / New Target for 2026/27
Number of beneficiaries accessing social welfare service programmes	Social Welfare Services	153 019	146 702	_
Number of beneficiaries reached children and families programmes	Children and Families	62 151	74 796	_
number of beneficiaries accessing restorative services	Restorative Services	237 393	169 281	_
number of development and research programmes implemented	Development and Research	19 163	15 128	_

Changes to indicators and targets published in the 2026 EPRE

No changes.

Adjusted Estimates of Provincial Expenditure 2026

Table 12.3: Adjusted Estimates

Programme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Administration	552 941	–	–	23 970	–	24 557	48 527	601 468	8.8%
2. Social Welfare Services	395 760	–	–	(23 970)	–	2 176	(21 794)	373 966	-5.5%
3. Children and Families	571 261	–	–	–	–	8 282	8 282	579 543	1.4%
4. Restorative Services	272 458	–	–	–	–	33 899	33 899	306 357	12.4%
5. Development and Research	232 952	–	–	–	–	2 740	2 740	235 692	1.2%
Total	**2 025 372**	**–**	**–**	**–**	**–**	**71 654**	**71 654**	**2 097 026**	**3.5%**
Economic classification									
Current payments	**1 430 294**	**–**	**–**	**10 457**	**–**	**45 089**	**55 546**	**1 485 840**	**3.9%**
Compensation of employees	1 085 726	–	–	–	–	1 800	1 800	1 087 526	0.2%
Goods and services	344 568	–	–	10 457	–	43 289	53 746	398 314	15.6%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**478 972**	**–**	**–**	**(457)**	**–**	**8 115**	**7 658**	**486 630**	**1.6%**
Provinces and municipalities	257	–	–	–	–	–	–	257	–
Departmental agencies and accounts	2 668	–	–	–	–	–	–	2 668	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	475 031	–	–	(457)	–	–	(457)	474 574	-0.1%
Households	1 016	–	–	–	–	8 115	8 115	9 131	798.7%
Payments for capital assets	**116 106**	**–**	**–**	**(10 000)**	**–**	**18 450**	**8 450**	**124 556**	**7.3%**
Buildings and other fixed structures	90 149	–	–	–	–	18 450	18 450	108 599	20.5%
Machinery and equipment	25 957	–	–	(10 000)	–	–	(10 000)	15 957	-38.5%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**2 025 372**	**–**	**–**	**–**	**–**	**71 654**	**71 654**	**2 097 026**	**3.5%**

Programme 1: Administration

Table 12.3.1: Administration

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Office of the MEC	14 951	–	–	–	–	–	–	14 951	–
2. Corporate Management Services	291 378	–	–	23 040	–	20 316	43 356	334 734	14.9%
3. District Management	246 612	–	–	930	–	4 241	5 171	251 783	2.1%
Total	**552 941**	**–**	**–**	**23 970**	**–**	**24 557**	**48 527**	**601 468**	**8.8%**
Economic classification									
Current payments	**467 950**	**–**	**–**	**10 000**	**–**	**2 400**	**12 400**	**480 350**	**2.6%**
Compensation of employees	291 384	–	–	–	–	–	–	291 384	–
Goods and services	176 566	–	–	10 000	–	2 400	12 400	188 966	7.0%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**3 941**	**–**	**–**	**–**	**–**	**3 707**	**3 707**	**7 648**	**94.1%**
Provinces and municipalities	257	–	–	–	–	–	–	257	–
Departmental agencies and accounts	2 668	–	–	–	–	–	–	2 668	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	1 016	–	–	–	–	3 707	3 707	4 723	364.9%
Payments for capital assets	**81 050**	**–**	**–**	**13 970**	**–**	**18 450**	**32 420**	**113 470**	**40.0%**
Buildings and other fixed structures	60 149	–	–	23 970	–	18 450	42 420	102 569	70.5%
Machinery and equipment	20 901	–	–	(10 000)	–	–	(10 000)	10 901	-47.8%
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**552 941**	**–**	**–**	**23 970**	**–**	**24 557**	**48 527**	**601 468**	**8.8%**

Programme 2: Social Welfare services

Table 12.3.2: Social Welfare Services

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Management and Support	69 491	–	–	(1 000)	–	294	(706)	68 785	-1.0%
2. Services to Older Persons	138 363	–	–	(23 970)	–	–	(23 970)	114 393	-17.3%
3. Services to the Persons with Disabilities	90 536	–	–	1 000	–	382	1 382	91 918	1.5%
4. HIV and AIDS	49 897	–	–	–	–	–	–	49 897	–
5. Social Relief	47 473	–	–	–	–	1 500	1 500	48 973	3.2%
Total	**395 760**	**–**	**–**	**(23 970)**	**–**	**2 176**	**(21 794)**	**373 966**	**-5.5%**
Economic classification									
Current payments	**200 299**	**–**	**–**	**457**	**–**	**1 500**	**1 957**	**202 256**	**1.0%**
Compensation of employees	136 035	–	–	–	–	–	–	136 035	–
Goods and services	64 264	–	–	457	–	1 500	1 957	66 221	3.0%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**163 835**	**–**	**–**	**(457)**	**–**	**676**	**219**	**164 054**	**0.1%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	163 835	–	–	(457)	–	–	(457)	163 378	-0.3%
Households	–	–	–	–	–	676	676	676	–
Payments for capital assets	**31 626**	**–**	**–**	**(23 970)**	**–**	**–**	**(23 970)**	**7 656**	**-75.8%**
Buildings and other fixed structures	30 000	–	–	(23 970)	–	–	(23 970)	6 030	-79.9%
Machinery and equipment	1 626	–	–	–	–	–	–	1 626	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**395 760**	**–**	**–**	**(23 970)**	**–**	**2 176**	**(21 794)**	**373 966**	**-5.5%**

Programme 3: Children and families

Table 12.3.3: Children and Families

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Management and Support	43 849	–	–	–	–	509	509	44 358	1.2%
2. Care and Services to Families	65 295	–	–	–	–	1 000	1 000	66 295	1.5%
3. Child Care and Protection	201 476	–	–	4 309	–	3 477	7 786	209 262	3.9%
4. ECD and Partial Care	57 779	–	–	–	–	696	696	58 475	1.2%
5. Child and Youth Care Centres	98 262	–	–	–	–	2 600	2 600	100 862	2.6%
6. Community-based care services for Children	104 600	–	–	(4 309)	–	–	(4 309)	100 291	-4.1%
Total	**571 261**	**–**	**–**	**–**	**–**	**8 282**	**8 282**	**579 543**	**1.4%**
Economic classification									
Current payments	**352 111**	**–**	**–**	**–**	**–**	**6 929**	**6 929**	**359 040**	**2.0%**
Compensation of employees	323 568	–	–	–	–	–	–	323 568	–
Goods and services	28 543	–	–	–	–	6 929	6 929	35 472	24.3%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**218 901**	**–**	**–**	**–**	**–**	**1 353**	**1 353**	**220 254**	**0.6%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	218 901	–	–	–	–	–	–	218 901	–
Households	–	–	–	–	–	1 353	1 353	1 353	–
Payments for capital assets	**249**	**–**	**–**	**–**	**–**	**–**	**–**	**249**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	249	–	–	–	–	–	–	249	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**571 261**	**–**	**–**	**–**	**–**	**8 282**	**8 282**	**579 543**	**1.4%**

Programme 4: Restorative services

Table 12.3.4: Restorative Services

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Management and support	11 648	–	–	–	–	957	957	12 605	8.2%
2. Crime Prevention and support	90 702	–	–	2 215	–	9 786	12 001	102 703	13.2%
3. Victim Empowerment	57 265	–	–	–	–	4 256	4 256	61 521	7.4%
4. Substance Abuse, Prevention and Rehabilitation	112 843	–	–	(2 215)	–	18 900	16 685	129 528	14.8%
Total	**272 458**	**–**	**–**	**–**	**–**	**33 899**	**33 899**	**306 357**	**12.4%**
Economic classification									
Current payments	**211 634**	**–**	**–**	**–**	**–**	**32 460**	**32 460**	**244 094**	**15.3%**
Compensation of employees	160 460	–	–	–	–	–	–	160 460	–
Goods and services	51 174	–	–	–	–	32 460	32 460	83 634	63.4%
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**58 353**	**–**	**–**	**–**	**–**	**1 439**	**1 439**	**59 792**	**2.5%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	58 353	–	–	–	–	–	–	58 353	–
Households	–	–	–	–	–	1 439	1 439	1 439	–
Payments for capital assets	**2 471**	**–**	**–**	**–**	**–**	**–**	**–**	**2 471**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	2 471	–	–	–	–	–	–	2 471	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**272 458**	**–**	**–**	**–**	**–**	**33 899**	**33 899**	**306 357**	**12.4%**

Programme 5: Development and research

Table 12.3.5: Development and Research

Subprogramme	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Management and Support	157 568	–	–	–	–	940	940	158 508	0.6%
2. Community Mobilisation	280	–	–	–	–	–	–	280	–
3. Institutional capacity building and support for NPOs	2 824	–	–	–	–	–	–	2 824	–
4. Poverty Alleviation and Sustainable Livelihoods	29 536	–	–	1 651	–	–	1 651	31 187	5.6%
5. Community Based Research and Planning	2 103	–	–	(1 651)	–	–	(1 651)	452	-78.5%
6. Youth Development	30 377	–	–	–	–	1 800	1 800	32 177	5.9%
7. Women Development	1 785	–	–	–	–	–	–	1 785	–
8. Population Policy Promotion	8 479	–	–	–	–	–	–	8 479	–
Total	**232 952**	**–**	**–**	**–**	**–**	**2 740**	**2 740**	**235 692**	**1.2%**
Economic classification									
Current payments	**198 300**	**–**	**–**	**–**	**–**	**1 800**	**1 800**	**200 100**	**0.9%**
Compensation of employees	174 279	–	–	–	–	1 800	1 800	176 079	1.0%
Goods and services	24 021	–	–	–	–	–	–	24 021	–
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	**33 942**	**–**	**–**	**–**	**–**	**940**	**940**	**34 882**	**2.8%**
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	33 942	–	–	–	–	–	–	33 942	–
Households	–	–	–	–	–	940	940	940	–
Payments for capital assets	**710**	**–**	**–**	**–**	**–**	**–**	**–**	**710**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	710	–	–	–	–	–	–	710	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**232 952**	**–**	**–**	**–**	**–**	**2 740**	**2 740**	**235 692**	**1.2%**

Goods and Services

Table 12.4: Summary of Goods and Services

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
Goods and services	344 568	–	–	10 457	–	43 289	53 746	398 314	15.6%
Administrative fees	1 668	–	–	(171)	–	–	(171)	1 497	-10.3%
Advertising	1 421	–	–	(714)	–	–	(714)	707	-50.2%
Minor assets	6 786	–	–	(6 079)	–	–	(6 079)	707	-89.6%
Audit costs: External	7 817	–	–	227	–	–	227	8 044	2.9%
Bursaries: Employees	–	–	–	–	–	–	–	–	–
Catering: Departmental activities	3 049	–	–	1 525	–	–	1 525	4 574	50.0%
Communication (G&S)	16 187	–	–	6 088	–	–	6 088	22 275	37.6%
Computer services	16 362	–	–	(7)	–	–	(7)	16 355	-0.0%
Consultants: Business and advisory services	529	–	–	(68)	–	–	(68)	461	-12.9%
Infrastructure and planning services	–	–	–	–	–	–	–	–	–
Laboratory services	–	–	–	–	–	–	–	–	–
Legal services (G&S)	158	–	–	(158)	–	–	(158)	–	-100.0%
Science and technological services	–	–	–	–	–	–	–	–	–
Contractors	941	–	–	774	–	–	774	1 715	82.3%
Agency and support/outsourced services	32 921	–	–	16	–	7 680	7 696	40 617	23.4%
Entertainment	–	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	23 827	–	–	(10)	–	–	(10)	23 817	-0.0%
Housing	–	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	398	–	–	(52)	–	–	(52)	346	-13.1%
Inventory: Farming supplies	–	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	2 228	–	–	(1 747)	–	–	(1 747)	481	-78.4%
Inventory: Fuel, oil and gas	78	–	–	(16)	–	–	(16)	62	-20.5%
Inventory: Learner and teacher support material	–	–	–	–	–	–	–	–	–
Inventory: Materials and supplies	–	–	–	168	–	–	168	168	–
Inventory: Medical supplies	37	–	–	(37)	–	–	(37)	–	-100.0%
Inventory: Medicine	–	–	–	–	–	–	–	–	–
Medsas inventory interface	–	–	–	–	–	–	–	–	–
Inventory: Other supplies	49 312	–	–	8 615	–	1 500	10 115	59 427	20.5%
Consumable supplies	10 731	–	–	(646)	–	–	(646)	10 085	-6.0%
Consumables: Stationery, printing and office supplies	12 476	–	–	(1 704)	–	–	(1 704)	10 772	-13.7%
Operating leases	45 808	–	–	281	–	–	281	46 089	0.6%
Rental and hiring	416	–	–	(150)	–	–	(150)	266	-36.1%
Property payments	51 395	–	–	320	–	28 400	28 720	80 115	55.9%
Transport provided: Departmental activity	1 343	–	–	(80)	–	–	(80)	1 263	-6.0%
Travel and subsistence	54 946	–	–	2 624	–	4 329	6 953	61 899	12.7%
Training and development	447	–	–	457	–	–	457	904	102.2%
Operating payments	2 317	–	–	730	–	1 380	2 110	4 427	91.1%
Venues and facilities	970	–	–	271	–	–	271	1 241	27.9%

Infrastructure payments

Table 12.5: Summary of departmental infrastructure by category

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
Existing infrastructure assets	**15 603**	**–**	**–**	**–**	**–**	**–**	**–**	**15 603**	**–**
Maintenance and repairs	15 603	–	–	–	–	–	–	15 603	–
Upgrades and additions	–	–	–	–	–	–	–	–	–
Refurbishment and rehabilitation	–	–	–	–	–	–	–	–	–
New infrastructure assets	**90 149**	**–**	**–**	**–**	**–**	**18 450**	**18 450**	**108 599**	**20.5%**
Infrastructure transfers	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure transfers - Current	–	–	–	–	–	–	–	–	–
Infrastructure transfers - Capital	–	–	–	–	–	–	–	–	–
Infrastructure: Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure: Leases	**27 487**	**–**	**–**	**–**	**–**	**–**	**–**	**27 487**	**–**
Non Infrastructure	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Capital infrastructure	90 149	–	–	–	–	18 450	18 450	108 599	20.5%
*Current infrastructure**	43 090	–	–	–	–	–	–	43 090	–
Total Infrastructure (including non infrastructure items)	**133 239**	**–**	**–**	**–**	**–**	**18 450**	**18 450**	**151 689**	**13.8%**

Details of adjustments to Estimates of Provincial Expenditure 2026

Virements and shifts

Table 12.6: Details on virements per programme and economic classification

Programmes

1. Administration
2. Social Welfare Services
3. Children and Families
4. Restorative Services
5. Development and Research

FROM			**TO**		
Programme by Economic classification	**Motivation**	**R thousand**	**Programme by Economic classification**	**Motivation**	**R thousand**
Programme 1: Administration		**(10 000)**	**Programme 1: Administration**		**10 000**
Machinery and equipment	Reprioritisation of funds	(10 000)	Goods and services	To fund operational costs	10 000
Shifts within the programme as a percentage of the programme budget		-1.8%			
Virements to other programmes as a percentage of the programme budget					
Programme 2: Social Welfare Services		**(24 427)**	**Programme 2: Social Welfare Services**		**457**
Non-profit institutions	Reallocation of funds.	(457)	Goods and services	To fund the capacity building	457
			Programme 1: Administration		**23 970**
Buildings and other fixed structures	Reallocation of funds.	(23 970)	Buildings and other fixed structures	Reallocation to fund	23 970
Shifts within the programme as a percentage of the programme budget		-0.1%			
Virements to other programmes as a percentage of the programme budget		**-6.1%**			
TOTAL		**(34 427)**	**TOTAL**		**34 427**

Other adjustments – R71.654 million

Expenditure already announced in the main Budget speech of the MEC for Finance but not allocated at that stage

Programme 1: Administration

An additional R3.707 million will fund the costs of early retirement as approved by Treasury.

Programme 2: Social Welfare Services

An additional amount of R676 000 will fund the costs of early retirement as approved by Treasury.

Programme 3: Children and Families

An additional amount of R1.353 million will fund the costs of early retirement as approved by Treasury.

Programme 4: Restorative Services
An additional amount of R1.439 million will fund the cost of early retirement as approved by Treasury.

Programme 5: Development and Research
An additional amount of R940 000 will fund the cost of early retirement as approved by Treasury.

Adjustments due to significant and unforeseeable economic and financial events
Programme 1: Administration
An additional R18.45 million is allocated to this programme to fund the final account of seven (7) completed infrastructure projects.

Programme 2: Social Welfare Services
An additional R1.5 million is allocated to this programme to fund the pressures on Social Relief of Distress.

Programme 3: Children and Families
An additional R6.929 million is allocated to this programme to ease pressure on nutrition, maintenance and travelling and subsistence.

Programme 4: Restorative Services
An additional amount of R32.46 million is allocated to this programme: Of which R5 million will fund the nutrition at Ethokomala and Leseding, R26 million will fund the water treatment project at Swaartfontein and maintenance of Leseding Office and Ethokomala.

Programme 5: Development and Research
An additional amount R1.8 million is allocated to this programme to fund the Compensation of employees at Msogwaba Youth Development Center.

Expenditure for 2025/26 and preliminary expenditure for 2026/27

Table 12.7: Expenditure Trends

	2025/26 Expenditure outcome					2026/27 Preliminary expenditure		
R Thousand	Adjusted appropriation	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted appropriation	Apr '25 - Mar '26	Apr '25 - Mar '26 % of adjusted appropriation	Adjusted appropriation	Apr '26 - Sep '26	Apr '26 - Sep '26 % of adjusted appropriation
1. Administration	525 711	260 594	49.6	522 234	99.3	601 468	257 414	42.8
2. Social Welfare Services	358 721	164 294	45.8	347 017	96.7	373 966	188 791	50.5
3. Children and Families	558 687	295 994	53.0	575 108	102.9	579 543	298 066	51.4
4. Restorative Services	247 618	133 094	53.7	262 957	106.2	306 357	135 116	44.1
5. Development and Research	216 790	96 862	44.7	199 347	92.0	235 692	111 330	47.2
Total	**1 907 527**	**950 838**	**49.8**	**1 906 663**	**100.0**	**2 097 026**	**990 717**	**47.2**
Economic classification								
Current payments	**1 334 678**	**668 966**	**50.1**	**1 334 757**	**100.0**	**1 485 840**	**707 007**	**47.6**
Compensation of employees	1 011 487	501 525	49.6	995 442	98.4	1 087 526	519 078	47.7
Goods and services	323 191	167 441	51.8	339 315	105.0	398 314	187 929	47.2
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**468 883**	**237 420**	**50.6**	**463 908**	**98.9**	**486 630**	**226 422**	**46.5**
Provinces and municipalities	237	206	86.9	207	87.3	257	380	147.9
Departmental agencies and accounts	3 600	2 860	79.4	2 860	79.4	2 668	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	464 254	232 989	50.2	457 461	98.5	474 574	225 244	47.5
Households	792	1 365	172.3	3 380	426.8	9 131	798	8.7
Payments for capital assets	**103 966**	**44 452**	**42.8**	**107 998**	**103.9**	**124 556**	**57 288**	**46.0**
Buildings and other fixed structures	89 395	41 138	46.0	91 914	102.8	108 599	49 085	45.2
Machinery and equipment	14 571	3 314	22.7	16 084	110.4	15 957	8 203	51.4
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–
Total payments	**1 907 527**	**950 838**	**49.8**	**1 906 663**	**100.0**	**2 097 026**	**990 717**	**47.2**

Main expenditure trends for the first half of 2026/27

Total expenditure in 2025/26 was R1.906 billion, 100 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R950.838 million, 48.9 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R990.717 million, 47.2 per cent of the adjusted appropriation of R2.097 billion. Compared to the first half of 2025/26, expenditure over the same period in 2026/27 increased by R39.8 million, 4.2 per cent. This was mainly due to increased spending on medical aid contributions, Subsidized vehicle insurance and tools of trade.

Departmental receipts

Table 12.8: Departmental Receipts

	2025/26 Audited outcome					2026/27 Actual receipts			
R Thousand	Adjusted estimate	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted estimate	Apr '25 - Mar '26	Apr '25 - Mar '26 % of adjusted estimate	Budget estimate	Adjusted estimate	Apr '26 - Sep '26	Apr '26 - Sep '26 % of adjusted estimate
Departmental receipts	**3 438**	**2 889**	**84.0**	**5 272**	**153.3**	**3 595**	**3 595**	**3 608**	**100.4**
Sales of goods and services other than capital assets	1 529	737	48.2	1 502	98.2	1 599	1 599	777	48.6
Transfers received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–
Interest, dividends and rent on land	567	1 076	189.8	2 638	465.3	593	593	2 729	460.2
Sales of capital assets	528	1 047	198.3	1 047	198.3	552	552	–	–
Financial transactions in assets and liabilities	814	29	3.6	85	10.4	851	851	102	12.0
Tax receipts	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–
Total	**3 438**	**2 889**	**84.0**	**5 272**	**153.3**	**3 595**	**3 595**	**3 608**	**100.4**

Main departmental revenue trends for the first half of 2026/27

Mid-year revenue in 2025/26 was R2.889 million, 84 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R3.608 million, 100.04 per cent of the adjusted estimate of R3.595 million. Compared to the first half of 2025/26, revenue over the same period in 2026/27 increased by R717 thousands, 24.8 per cent. This was mainly due to patient fees, rental and insurance.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

Table 12.9: Summary of changes to transfers and subsidies per programme

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
1. Administration	**3 941**	**–**	**–**	**–**	**–**	**3 707**	**3 707**	**7 648**	**94.1%**
Provinces and municipalities	257	–	–	–	–	–	–	257	–
Departmental agencies and accounts	2 668	–	–	–	–	–	–	2 668	–
Households	1 016	–	–	–	–	3 707	3 707	4 723	364.9%
2. Social Welfare Services	**163 835**	**–**	**–**	**(457)**	**–**	**676**	**219**	**164 054**	**0.1%**
Non-profit institutions	163 835	–	–	(457)	–	–	(457)	163 378	-0.3%
3. Children and Families	**218 901**	**–**	**–**	**–**	**–**	**1 353**	**1 353**	**220 254**	**0.6%**
Non-profit institutions	218 901	–	–	–	–	–	–	218 901	–
4. Restorative Services	**58 353**	**–**	**–**	**–**	**–**	**1 439**	**1 439**	**59 792**	**2.5%**
Non-profit institutions	58 353	–	–	–	–	–	–	58 353	–
5. Development and Research	**33 942**	**–**	**–**	**–**	**–**	**940**	**940**	**34 882**	**2.8%**
Non-profit institutions	33 942	–	–	–	–	–	–	33 942	–
Total	**478 972**	**–**	**–**	**(457)**	**–**	**8 115**	**7 658**	**486 630**	**1.6%**

Summary of changes to conditional grants

Table 12.10: Summary of changes to conditional grants

	2026/27								
		Additional Appropriation							
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation	% change
5. Development and Research	**4 212**	**–**	**–**	**–**	**–**	**–**	**–**	**4 212**	**–**
Expanded Public Works Programme Intergrated Grant for Provinces	4 212	–	–	–	–	–	–	4 212	–
Total	**4 212**	**–**	**–**	**–**	**–**	**–**	**–**	**4 212**	**–**

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