

MPUMALANGA PROVINCE



MPUMALANGA SECOND ADJUSTMENTS APPROPRIATION BILL, 2026

(As introduced in the Mpumalanga Provincial Legislature (as a section 120 Bill))

(MEC FOR FINANCE)

BILL

To effect adjustments to the appropriation of money from the Provincial Revenue Fund for the requirements of the Province in respect of the 2025/26 financial year; and to provide for matters incidental thereto.

PREAMBLE

WHEREAS section 226(2)(a) of the Constitution of the Republic of South Africa, 1996, provides that money may be withdrawn from the Provincial Revenue Fund only in terms of an appropriation by a Provincial Act or as a direct charge against that Fund, when it is provided for in the Constitution of the Republic of South Africa, 1996, or an Act of the Provincial Legislature;

WHEREAS the Mpumalanga Appropriation Act, 2025 (Act No. 2 of 2025), provides for the appropriation of money from the Provincial Revenue Fund to provide for the requirements of the Province in respect of the 2025/26 financial year;

WHEREAS the Mpumalanga Adjustments Appropriation Act, 2025 (Act No. 4 of 2025) effected adjustments to the appropriation of money provided for in the Appropriation Act, 2025, and whereas further adjustments are required;

AND WHEREAS section 31 of the Public Finance Management Act, 1999 (Act No. 1 of 1999), provides for the tabling of provincial adjustments budget and an adjustments Appropriation Bill to make adjustments to the appropriations in an Appropriation Act,

BE IT THEREFORE ENACTED by the Mpumalanga Provincial Legislature, as follows:-

Interpretation

1. In this Act, unless the context indicates otherwise, any word or expression to which a meaning has been assigned in section 1 of the Mpumalanga Appropriation Act, 2025 (Act No. 2 of 2025), or section 1 of the Public Finance Management Act, 1999 (Act No. 1 of 1999), must bear the meaning so assigned.

Adjustments to appropriations of money for requirements of the Province

2. (1) Adjustments to appropriations by the Mpumalanga Provincial Legislature of money from the Provincial Revenue Fund for the requirements of the Province in the 2025/26 financial year to votes and the main divisions within a vote, and amendments to the purposes that are specified, are set out in the Schedule to this Act.

(2) The spending of appropriations envisaged in subsection (1) is subject to this Act, the Mpumalanga Appropriation Act, 2025, the Mpumalanga Adjustments Appropriation Act, 2025, the Public Finance Management Act, 1999 and the Division of Revenue Act, 2025 (Act No. 2 of 2025).

Short title

3. This Act is called the Mpumalanga Second Adjustments Appropriation Act, 2026.

SCHEDULE								
Vote		Total	Current Payments			Transfers and Subsidies	Payments for Capital Assets	Payments for Financial Assets
			Compensation of employees	Goods and services	Other			
		R'000	R'000	R'000	R'000	R'000	R'000	R'000
3	Provincial Treasury <i>Aim: To enhance fiscal discipline, accountability and effective governance in PFMA and MFMA institutions through: capable and professional workforce, inter-governmental collaboration and sustainable funding and equitable allocation and prudent financial management.</i>	-	(2 500)	(2 000)	-	(330)	4 800	30
	1. Administration	3 133	(537)	-	-	(330)	4 000	-
	2. Sustainable Resource Management	(2 683)	(683)	(2 000)	-	-	-	-
	3. Assets And Liabilities Management	(450)	(1 280)	-	-	-	800	30
	4. Financial Governance	-	-	-	-	-	-	-
7	Education <i>Aim: Mpumalanga Department of Education commits to working together with stakeholders to ensure effective teaching and learning through pro-active and effective communication, and good governance utilising tools of the fourth industrial revolution to create responsive public servants.</i>	12 000	(28 369)	13 327	-	27 242	(200)	-
	1. Administration	3 489	-	-	-	3 489	-	-
	2. Public Ordinary Schools Education	(58 268)	(74 025)	(5 996)	-	21 753	-	-
	3. Independent Schools Subsidies	-	-	-	-	-	-	-
	4. Public Special Schools Education	2 949	-	2 949	-	-	-	-
	5. Early Childhood Development	5 830	-	5 830	-	-	-	-
	6. Infrastructure Development <i>Of which Conditional Allocation Provincial Disaster Response Grant</i>	12 000	-	12 000	-	-	-	-
	7. Examination and Education Related Services	46 000	45 656	(1 456)	-	2 000	(200)	-
8	Public Works, Roads and Transport <i>Aim: 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.</i>	29 000	(25 000)	24 530	-	-	29 470	-
	1. Administration	(3 500)	(5 000)	1 500	-	-	-	-
	2. Public Works Infrastructure	12 500	(11 000)	23 030	-	-	470	-
	3. Transport Infrastructure <i>of which Conditional Allocation Provincial Disaster Response Grant</i>	23 000	(6 000)	-	-	-	29 000	-
	4. Transport Operations	1 700	1 700	-	-	-	-	-
	5. Community Based Programmes	(4 700)	(4 700)	-	-	-	-	-

Vote		Total	Current Payments			Transfers and Subsidies	Payments for Capital Assets	Payments for Financial Assets
			Compensation of employees	Goods and services	Other			
9	Community Safety, Security and Liaison <i>Aim: A safe, secure, crime and road crash free Mpumalanga Province</i>	-	4 000	(4 000)	-	-	-	-
	1. Administration	-	-	-	-	-	-	-
	2. Provincial Secretariat for Police Service	-	-	-	-	-	-	-
	3. Transport Regulation	-	4 000	(4 000)	-	-	-	-
	4. Security Management	-	-	-	-	-	-	-
10	Health <i>Aim: To improve the quality of health and well-being of all people of Mpumalanga Province by providing needs-based, people centred, equitable health care delivery system through an integrated network of health care services provided by a cadre of dedicated and well skilled health workers.</i>	8 000	-	8 000	-	-	-	-
	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	8 000	-	8 000	-	-	-	-
	<i>Of which</i>							
	<i>Conditional Allocation</i>							
	<i>Provincial Disaster Response Grant</i>		-	8 000	-	-	-	-
11	Culture, Sport and Recreation <i>Aim: To promote social cohesion and nation building through culture, sport and information service to people of Mpumalanga.</i>	-	-	-	-	-	-	-
	1. Administration	-	-	-	-	-	-	-
	2. Cultural Affairs	-	-	-	-	-	-	-
	3. Library and Archives Services	4 000	-	4 000	-	-	-	-
	4. Sports and Recreation	(4 000)	-	(4 000)	-	-	-	-
Total 2025/26 2nd adjustment to departmental baseline		49 000	(51 869)	39 857	-	26 912	34 070	30

EXPLANATORY MEMORANDUM ON THE OBJECTS OF THE MPUMALANGA SECOND ADJUSTMENTS APPROPRIATION BILL, 2026

1. BACKGROUND

- 1.1. Section 31(1) of the Public Finance Management Act, 1999 (Act No.1 of 1999) (PFMA) provides that *"the MEC for Finance in a Province may table an adjustments budget in the Provincial Legislature subject to subsection (3)"*. Furthermore, *section 31(2)(a)-(e)* makes provision for instances upon which adjustments may be made. This adjustment is in terms of *section 31(2)(a)* and *(e)* of the PFMA respectively to the effect that *"an adjustments budget of a province may only provide for- (a) the appropriation of funds that have become available in the province"; and "(e) the shifting of funds between and within votes...."*
- 1.2. Based on the above, the Mpumalanga Second Adjustments Appropriation Bill, 2026 ("the Bill") provides for the appropriation of funds for the Mpumalanga Provincial Government arising from the transfer and the reduction of conditional grants to provinces published by the Minister of Finance, Mr E Godongwana, through the Government Gazette No. 54283 dated 06 March 2026 issued in terms section 25 of the Division of Revenue Act, 2025 (Act No. 2 of 2025) as amended, and which notice affects the Provincial Disaster Response Grant (PDRG).
- 1.3. In addition to the adjustments due the Gazette, departments will also have an opportunity to do virements where necessary.

2. CONDITIONAL GRANT AFFECTED

- 2.1 The National Department of Cooperative Governance and Traditional Affairs via the National Disaster Management Centre allocates R49 million to the Province, from the unallocated Provincial Disaster Response Grant (Schedule 7, Part A). The Bill therefore provides for second adjustments to the Province's budget in order to receive and appropriate the additional funding.
 - 2.1.1. In this regard, **the budget baseline of the Department of Education will therefore be accordingly increased by R12 million**, in order to direct funding towards Provincial Disaster Response Grant.
 - 2.1.2. In this regard, **the budget baseline of the Department of Public Works, Roads and Transport will therefore be accordingly increased by R29 million**, in order to direct funding towards Provincial Disaster Response Grant.
 - 2.1.3. In this regard, **the budget baseline of the Department of Health will therefore be accordingly increased by R8 million**, in order to direct funding towards Provincial Disaster Response Grant.

3. SUMMARY OF BILL

The following is a brief summary of the Bill:

Clause 1 provides for the Interpretation of the Bill;

Clause 2 provides for the second adjustments to appropriations of money for the requirements of the Province in respect of the 2025/26 financial year to certain votes and main divisions within a vote; and

Clause 3 contains the short title.

3. ORGANISATIONS AND INSTITUTIONS CONSULTED

All relevant and affected stakeholders were consulted.

- National Treasury
- Provincial Treasury
- Department of Agriculture, Rural Development, Land and Environmental Affairs
- Department of Education
- Department of Public Works, Roads and Transport
- Department of Community, Safety Security and Liaison
- Department of Health
- Department of Culture, Sport and Recreation

4. FINANCIAL IMPLICATIONS FOR THE PROVINCE

- 4.1. The budget baseline of the Department of Education will be increased by a total of **R12 million**, of which **R12 million** is directed towards the Provincial Disaster Response Grant.
- 4.2. The budget baseline of the Department of Public Works, Roads and Transport will be increased by a total of **R29 million**, of which **R29 million** is directed towards the Provincial Disaster Response Grant.
- 4.3. The budget baseline of the Department of Health will be increased by a total of **R8 million**, of which **R8 million** is directed towards the Provincial Disaster Response Grant.
- 4.4. The Bill will also adjust the budget baselines of the above-mentioned votes by a combined total amount of **R49 million**.

5. CONSTITUTIONAL IMPLICATIONS

The recommendations that are made in the Bill take into account the provisions of sections 119, 120 and 226 of the Constitution.

6. LEGISLATIVE PROCEDURE

The Bill is a money Bill which must be dealt with in accordance with the procedure prescribed by section 120 read with section 119 of the Constitution.