

MPUMALANGA PROVINCE



**MPUMALANGA
APPROPRIATION BILL, 2026**

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

(MEC FOR FINANCE)

BILL

To appropriate money from the Provincial Revenue Fund for the requirements of the Province for the 2026/27 financial year; to prescribe conditions for the spending of funds withdrawn for the 2027/28 financial year before the commencement of the Mpumalanga Appropriation Act for the 2027/28 financial year; and to provide for matters incidental thereto.

PREAMBLE

WHEREAS section 226(2) of the Constitution of the Republic of South Africa, 1996, provides that money may be withdrawn from the Provincial Revenue Fund only in terms of an appropriation by a Provincial Act or as a direct charge against that Fund, when it is provided for in the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

AND WHEREAS section 26 of the Public Finance Management Act, 1999 (Act No. 1 of 1999), provides that the Provincial Legislature must appropriate money for each financial year for the requirements of the Province,

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 Public Finance Management Act, must bear the meaning so assigned, and —

“**conditional grant / allocation**” means a conditional allocation to the province or municipality from the national government’s share of revenue raised nationally, which is provided for and whose purpose is specified in the Division of Revenue Act for the 2026/27 financial year;

“**current payment**” means any payment made by a department classified as, or deemed to be, a current payment, either as compensation of employees, goods and services, or interest and rent on land, in terms of the instructions issued in the Guidelines for Implementing the Economic Reporting Format (September 2009), in terms of section 76 of the Public Finance Management Act;

“**MEC**” means the Member of an Executive Council responsible for finance in the Province;

“**Minister**” means the Cabinet member responsible for finance;

“**payment for capital assets**” means any payments made by a department classified as, or deemed to be, a payment for capital assets in terms of the *instructions issued in the Guidelines for Implementing the Economic Reporting Format* (September 2009) and the *Asset Management Framework* (April 2004, Version 3.3), in terms of section 76 of the Public Finance Management Act;

“**payment for financial assets**” means any payment made by a department classified as, or deemed to be, a payment for financial assets in terms of the instructions issued in the *Guidelines for Implementing the Economic Reporting Format* (September 2009), in terms of section 76 of the Public Finance Management Act;

“**Province**” means the Province of Mpumalanga;

“**Public Finance Management Act**” means the Public Finance Management Act, 1999 (Act No. 1 of 1999); and

“**transfers and subsidies**” means any payment made by a department classified as, or deemed to be, a transfer or subsidy payment in terms of the instructions issued in the *Guidelines for Implementing the Economic Reporting Format* (September 2009), in terms of section 76 of the Public Finance Management Act.

Appropriation of money for requirements of the Province

2. (1) Appropriations by the Provincial Legislature of money from the Provincial Revenue Fund for the requirements of the Province in the 2026/27 financial year to votes and the main divisions within a vote, and for the purposes that are specified, are set out in the Schedule.

(2) The spending of appropriations envisaged in subsection (1) is subject to this Act, the Public Finance Management Act and the Division of Revenue Act for the 2026/27 financial year.

(3) The spending of funds withdrawn from the Provincial Revenue Fund before this Act takes effect, as envisaged in section 29(1) of the Public Finance Management Act, is subject to—

- (a) section 6 of the Mpumalanga Appropriation Act, 2025 (Act No. 2 of 2025);
- (b) the applicable provisions of the Division of the Revenue Act for the 2026/27 financial year, when the said Act takes effect.

Amounts listed as specifically and exclusively appropriated

3. An amount within a vote or main division within a vote that is listed as specifically and exclusively appropriated in the Schedule to this Act, may be used only for the purpose indicated, unless the amount or purpose for which it was allocated, is amended by means of—

- (a) an Act of the Provincial Legislature or
- (b) an Act of Parliament.

Conditional grants / allocations

4. Conditional allocations to Votes and as listed specifically and exclusively in the Schedule to this Act must be utilised subject to the conditions imposed by the Minister.

Authorisation of expenditure

5. (1) Despite any provision in any other legislation to the contrary and before an Adjustments Appropriation Bill is introduced in the Provincial Legislature, in writing, the MEC may approve expenditure, if it cannot reasonably be delayed without negatively affecting service delivery and such expenditure—

- (a) is unforeseeable and unavoidable;
- (b) is of an exceptional nature which, if not approved, is likely to cause serious prejudice to the public interest;
- (c) was announced during the tabling of the 2026/27 annual budget or an adjustments budget; or
- (d) was approved in the appropriation for the 2025/26 financial year and must be proposed to be rolled over to the 2026/27 financial year in order to finalise expenditure that could not take place in the 2025/26 financial year for the purpose originally allocated for.

(2) The total amount of expenditure approved in terms of subsection (1) may not exceed the total amount set aside as contingency reserves.

(3) If the MEC announced an amount for a specific item during the tabling of the annual budget or an adjustments budget, any expenditure approved in terms of subsection (1)(c) may not exceed that amount.

(4) Expenditure approved in terms of subsection (1)—

- (a) is a direct charge against the Provincial Revenue Fund;
- (b) is subject to conditions that the MEC may impose;
- (c) must be disclosed in the Provincial Treasury's next quarterly report to the relevant Legislature Committees; and
- (d) must, despite section 31(2) of the Public Finance Management Act, be included in the Adjustments Appropriation Bill or another Appropriation Bill for the 2026/27 financial year.

Spending before commencement of Appropriation Act for 2027/28 financial year

6. The spending of funds withdrawn in terms of section 29 of the Public Finance Management Act for the 2027/28 financial year before the commencement of the Appropriation Act for the 2027/28 financial year is, with the necessary changes, subject to—

- (a) any applicable conditions imposed in terms of section 4 and the applicable provisions of the Adjustments Appropriation Act for the 2026/27 financial year, as if the funds were allocated for the 2026/27 financial year;
- (b) the applicable provisions of the Division of Revenue Act for the 2026/27 financial year, and the Division of Revenue Amendment Act for the 2026/27 financial year, as if the funds were allocated for the 2026/27 financial year; and
- (c) the applicable provisions of the Division of Revenue Act for the 2027/28 financial year, when the said Act takes effect.

Short title

7. This Act is called the Mpumalanga 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	
1 Office of the Premier	505 959	230 229	149 112	–	104 618	22 000	–	
<i>Aim: Provide strategic leadership; support for institutional development with an emphasis on innovation, modernisation and professionalisation; coordinate government programs through integrated research and development; information, planning, monitoring and evaluation; and provide professional advice through evidence-based decision-making support.</i>								
1. Administration <i>To perform proper and effective coordinating and monitoring functions of administrative and strategic matters, both within the Office of the Premier and across the Provincial Government.</i>	197 190	105 467	72 739	–	6 984	12 000	–	
2. Institutional Development <i>To provide institutional development service, advice, strategic support and co-ordination and development of policies to ensure operational efficiency, alignment and corporate compliance with a view to improve the capacity of Mpumalanga Provincial government to deliver effective and efficient services.</i>	241 591	88 922	55 123	–	97 546	–	–	
3. Policy and Governance <i>To provide effective Macro Policy advice.</i>	67 178	35 840	21 250	–	88	10 000	–	
2 Provincial Legislature	584 460	346 436	124 118	–	110 021	3 885	–	
<i>Aim: To hold the Executive and other state organs accountable through intensified oversight, enhanced public involvement and effective law making supported by professional administrative service.</i>								
1. Administration <i>To provide strategic leadership, management and administrative support to ensure institutional effectiveness and the achievement of the core business of the Legislature</i>	245 245	167 331	74 029	–	–	3 885	–	
2. Parliamentary Business <i>To provide strategic management and support in relation to parliamentary services to ensure institutional effectiveness in the fulfilment of the constitutional mandate of the Legislature.</i>	339 215	179 105	50 089	–	110 021	–	–	
3 Provincial Treasury	729 185	285 146	393 685	–	17 041	33 313	–	
<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>								
1. Administration <i>To provide prompt, continuous, effective and efficient administrative support to all line functions in the Provincial Treasury and responsible for the political, financial and administrative management of the Provincial Treasury.</i>	183 968	102 190	63 512	–	1 300	16 966	–	

Vote	Total	Current Payments			Transfers and Subsidies	Payments for Capital Assets	Payments for Financial Assets
		Compensation of employees	Goods and services	Other			
2. Sustainable Resource Management <i>To promote optimal and effective provincial resource allocation and utilization, efficient provincial budget management, accurate financial reporting on provincial revenue generation and maximization, provide quality and accurate socio-economic research reports to inform the provincial budget and planning process, promote efficient planning implementation and management of infrastructure by provincial departments and municipalities, and provide technical support to delegated municipalities on the implementation of the MFMA.</i>	93 031	64 695	14 624	–	13 712	–	–
3. Assets And Liabilities Management <i>To monitor and support Assets, Liabilities, Provincial Supply Chain Management, Transversal Systems as well as provisioning of Information Technology Services to Departments, Public Entities and Municipalities in Mpumalanga Province.</i>	409 731	87 705	304 590	–	1 089	16 347	–
4. Financial Governance <i>To facilitate, monitor, support and provide professional advice to ensure good governance in the Province.</i>	42 455	30 556	10 959	–	940	–	–
4 Co-Operative Governance, Human Settlements and Traditional Affairs <i>Aim: 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.</i>	2 370 438	880 221	291 549	–	1 126 900	71 768	–
1. Administration <i>Provides effective financial, technical, and administrative support to the Department.</i>	456 929	257 936	173 972	–	6 612	18 409	–
2. Human Settlements <i>To facilitate and undertake human settlements planning. It facilitates integrated planning for development in urban, rural spaces through integrated human settlements as well as upgrading of informal settlements.</i> <i>Of which</i> <i>Conditional Grant</i> <i>Human Settlements Development Grant</i> <i>Informal Settlements Upgrading Partnership Grant</i>	1 251 307	156 200	16 219	–	1 078 888	–	–
3. Cooperative Governance <i>To promote and facilitate viable and sustainable municipal support as well as strengthening Municipalities on development and planning requirements as well as coordinating and enhancing the delivering of quality infrastructure to improve the provision of basic services in local government level.</i> <i>Of which</i> <i>Conditional Grant</i> <i>Expanded Public Works Programme Integrated Grant for Provinces</i>	373 950	284 859	75 009	–	–	14 082	–
4. Traditional Institutional Development <i>To support and strengthen the institution of Traditional Leadership in order to fulfil its mandate through sound financial and administrative management in Traditional Councils.</i>	244 353	151 927	11 749	–	41 400	39 277	–

Vote	Total	Current Payments			Transfers and Subsidies	Payments for Capital Assets	Payments for Financial Assets
		Compensation of employees	Goods and services	Other			
5. House of Traditional Leaders <i>The Mpumalanga House of Traditional Leaders (MPHTL) Programme performs an oversight function over government departments and agencies pertaining service delivery projects and programmes in traditional communities.</i>	43 899	29 299	14 600	–	–	–	–
5 Agriculture, Rural Development, Land and Environmental Affairs <i>Aim: To lead and facilitate integrated, comprehensive, sustainable development and social cohesion by participating and partnering with all sectors of society, through agriculture, rural development and land administration.</i>	1 827 023	830 705	699 930	–	113 654	182 734	–
1. Administration <i>To provide strategic leadership and governance framework in enabling the Department to execute its mandate within a framework set by the government and to ensure accountability.</i>	237 951	135 477	60 646	–	24 628	17 200	–
2. Sustainable Resource Use and Management <i>To provide agricultural support services to farmers in order to ensure sustainable development and management of agricultural resources.</i> <i>Of which</i> <i>Conditional Grant</i> <i>Land Care Programme Grant: Poverty Relief and Infrastructure Development</i>	80 208	57 552	22 656	–	–	–	–
3. Agricultural Producer Support and Development <i>To render district level services in support of agrarian reform and rural development; this includes providing technical and infrastructure support to land reform beneficiaries including subsistence food producers, smallholder farmers and commercial farmers.</i> <i>Of which</i> <i>Conditional Grants</i> <i>Comprehensive Agricultural Support Programme Grant</i>	818 607	261 124	348 420	–	89 026	120 037	–
4. Veterinary Services <i>To promote animal health, welfare, production and the health and welfare of both humans and animals through veterinary public health programmes. It also provides support to the Masibuyele Esibayeni (MESP) programme in terms of advice and animal health services.</i> <i>Of which</i> <i>Conditional Grant</i> <i>Comprehensive Agricultural Support Programme Grant</i>	172 515	130 837	39 678	–	–	2 000	–
5. Research and Technology Development Services <i>To provide agricultural research and the development and transfer of appropriate agricultural technologies. The programme conducts adaptive research to improve agricultural productivity. It is responsible for establishment and strengthening of partnerships in agriculture research. The key services of the programme include research in crop and animal production as well as range and forage research.</i>	78 253	54 588	20 665	–	–	3 000	–

Vote	Total	Current Payments			Transfers and Subsidies	Payments for Capital Assets	Payments for Financial Assets
		Compensation of employees	Goods and services	Other			
6. Agricultural Economics Services <i>To provide timely and relevant agricultural economic services to the sector in support of sustainable agricultural and agri-business development to increase economic growth.</i>	213 298	25 427	157 871	–	–	30 000	–
7. Agricultural Education and Training <i>To provide agricultural training at the Further Education and Training level (NQF level 1 to 4). Further Education and Training (FET) programmes are conducted throughout the province for farmers on commodity basis. Furthermore, the programme is responsible for the development of the curriculum and founding documents for the Agricultural Training Institute in the province.</i> <i>Of which</i> <i>Conditional Grant</i> <i>Comprehensive Agricultural Support Programme Grant</i>	44 528	22 493	20 038	–	–	1 997	–
8. Rural Development Coordination <i>To create vibrant, equitable rural communities with food security for all through the sustainable rural economic livelihoods. The programme will mainly focus on the three legs of the Comprehensive Rural Development strategy which are Agrarian transformation, land reform and rural development.</i>	27 627	19 581	8 046	–	–	–	–
9. Environmental Affairs <i>To promote a well-managed, sustainable environment. The main role of the Environmental Affairs Programme is to facilitate sustainable development through environmental planning and co-ordination, greener governance, environmental awareness and capacity building, integrated pollution and waste management, enforcing compliance to environmental legislation and to promote biodiversity management.</i> <i>Of which</i> <i>Conditional Grant</i> <i>Expanded Public Works Programme Integrated Grant for Provinces</i>	154 036	123 626	21 910	–	–	8 500	–
5 029	265	–	–	–	–	–	–
6 Economic Development and Tourism <i>Aim: To drive economic growth that creates decent employment and promotes sustainable development.</i>	1 406 635	206 684	104 353	–	1 090 178	5 420	–
1. Administration <i>To provide administrative support for the implementation of the departmental mandate.</i>	146 928	96 234	44 609	–	665	5 420	–
2. Integrated Economic Development <i>To stimulate economic growth in the province.</i> <i>Of which</i> <i>Public Entity</i> <i>Mpumalanga Economic Growth Agency</i>	358 585	39 649	34 200	–	284 736	–	–
3. Trade and Sector Development <i>To support the development of industry within the key economic sectors of the province and create a conducive environment for trade and investment.</i>	135 545	20 703	10 353	–	104 489	–	–
4. Business Regulation and Governance <i>To ensure an equitable, socially responsible business environment that allows fair trade and the protection of consumer rights.</i>	165 017	22 888	5 401	–	136 728	–	–

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	2 350 442	974 840	1 351 523	-	5 356	18 723	-
	<i>Aim: To improve community and road safety through traffic management, mass mobilization, oversee the performance of the police and provision of security services.</i>							
	1. Administration <i>To provide for the overall management and administrative support to the department, in accordance with applicable prescripts.</i>	226 046	119 742	95 137	-	2 444	8 723	-
	2. Provincial Secretariat for Police Service <i>To exercise oversight on the South African Police Service on their effectiveness and efficiency to provide safety to communities</i> <i>Of which</i> <i>Conditional Grant</i> <i>Expanded Public Works Programme Integrated Grant for Provinces</i>	95 874	78 374	17 276	-	224	-	-
			3 859	-	-	-	-	-
	3. Transport Regulation <i>To provide a safe road environment through the regulation of traffic flow on public roads, overload control, implementation of road safety campaigns as well as registration and licensing of vehicles and drivers.</i>	965 461	765 545	187 228	-	2 688	10 000	-
	4. Security Management <i>To coordinate the provision of security services in the province.</i>	1 063 061	11 179	1 051 882	-	-	-	-
10	Health	21 193 365	13 605 758	5 707 783	-	383 160	1 496 664	-
	<i>Aim: 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</i>							
	1. Administration <i>To provide the overall management of the Department, and provide strategic planning, legislative, communication services and centralised administrative support through the MEC's office and administration.</i>	436 328	230 758	204 115	-	1 320	135	-
	2. District Health Services <i>To render comprehensive Primary Health Care Services to the community using the District Health System model.</i> <i>Of which</i> <i>Conditional Grants</i> <i>District Health Programme Grant</i> <i>National Health Insurance Grant</i>	12 783 142	9 045 369	3 354 733	-	296 910	86 130	-
			837 285	1 587 526	-	253 998	44 861	-
			35 386	532	-	-	-	-
	3. Emergency Medical Services <i>To provide pre-hospital medical services, inter-hospital transfers, Rescue and Planned Patient Transport to all inhabitants of Mpumalanga Province within the national norms of 15 minutes in urban and 40 minutes in rural areas.</i>	589 810	415 960	146 473	-	1 671	25 706	-
	4. Provincial Hospital Services <i>To render level 1 and 2 health services in regional hospitals and to render TB specialized hospital services.</i>	2 160 014	1 652 452	471 796	-	28 554	7 212	-

Vote	Total	Current Payments			Transfers and Subsidies	Payments for Capital Assets	Payments for Financial Assets
		Compensation of employees	Goods and services	Other			
5. Central Hospital Services <i>To render tertiary health care services and to provide a platform for training of health care workers and to conduct research.</i> <i>Of which</i> <i>Conditional Grant</i> <i>National Tertiary Services Grant</i>	2 406 457	1 550 106	749 200	–	3 589	103 562	–
6. Health Sciences and Training <i>To ensure the provision of skills development programmes in support of the attainment of the identified strategic objectives of the Department.</i> <i>Of which</i> <i>Conditional Grant</i> <i>Human Resources and Training Grant</i>	617 515	442 000	121 215	–	50 980	3 320	–
7. Health Care Support Services <i>To improve the quality and access of health care provided through: The availability of pharmaceuticals and other ancillaries. Rendering of credible forensic health care which contributes meaningfully to the criminal justice system. The availability and use of the appropriate health technologies. Improvement of quality of life by providing needed assistive devices. Co-ordination and Stakeholder management involved in specialised care. Rendering in-house services within the health care value chain.</i>	425 824	176 716	182 605	–	136	66 367	–
8. Health Facilities Management <i>To build, upgrade, renovate, rehabilitate and maintain health facilities.</i> <i>Of which</i> <i>Conditional Grants</i> <i>Health Facility Revitalisation Grant</i> <i>Expanded Public Works Programme Integrated Grant for Provinces</i>	1 774 275	92 397	477 646	–	–	1 204 232	–
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>	721 373	299 271	255 083	–	34 068	132 951	–
1. Administration <i>To provide for the overall management and administrative support of the department, in accordance with applicable National and provincial policies, the Public Finance Management Act, the Public Service Act and other legislation and policies.</i>	152 917	85 207	57 882	–	2 666	7 162	–
2. Cultural Affairs <i>To promote cultural diversity; multi-faith, multi-lingualism, and the transformation of the heritage landscape and in the process ensure that socio-economic development takes place in the province</i> <i>Of which</i> <i>Conditional Grants</i> <i>Expanded Public Works Programme Integrated Grant for Provinces</i>	156 767	60 869	36 068	–	14 830	45 000	–
3. Library and Archives Services <i>To provide and promote public libraries, archives and records management in the province</i> <i>Of which</i> <i>Conditional Grant</i> <i>Community Library Services Grant</i>	225 433	117 156	83 527	–	1 750	23 000	–
		92 506	68 466	–	1 750	23 000	–

Vote	Total	Current Payments			Transfers and Subsidies	Payments for Capital Assets	Payments for Financial Assets
		Compensation of employees	Goods and services	Other			
4. Sports and Recreation <i>To develop and enhance the sporting and recreation capabilities of the people of Mpumalanga</i> <i>Of which</i> <i>Conditional Grant</i> <i>Mass Participation and Sport Development Grant</i>	186 256	36 039	77 606	–	14 822	57 789	–
		9 340	42 395	–	3 002	–	–
12 Social Development <i>Aim: 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</i>	2 025 372	1 085 726	344 568	–	478 972	116 106	–
1. Administration <i>To provide the strategic management and support services at all levels of the department that is provincial and district</i>	552 941	291 384	176 566	–	3 941	81 050	–
2. Social Welfare Services <i>To provide integrated developmental social welfare services to the poor and vulnerable in partnership with stakeholders and civil society organisations</i>	395 760	136 035	64 264	–	163 835	31 626	–
3. Children and Families <i>To provide comprehensive child and family care and support services to communities in partnership with stakeholders and civil society organisations</i>	571 261	323 568	28 543	–	218 901	249	–
4. Restorative Services <i>To provide integrated developmental social crime and anti-substance abuse services to the most vulnerable in partnership with stakeholders and civil society organisations</i>	272 458	160 460	51 174	–	58 353	2 471	–
5. Development and Research <i>To provide sustainable development programmes which facilitate empowerment of communities, based on empirical research and demographic information</i> <i>Of which</i> <i>Conditional Grant</i> <i>Expanded Public Works Programme Integrated Grant for Provinces</i>	232 952	174 279	24 021	–	33 942	710	–
		–	234	–	3 978	–	–
Total 2026/27 allocation to departmental baseline	70 390 447	43 893 042	15 382 978	–	6 742 231	4 372 196	–
Total 2026/27 Provincial Fiscal Framework	70 390 447						