

ESTIMATES OF PROVINCIAL REVENUE AND EXPENDITURE

Mpumalanga, a Province that works for all



provincial treasury
MPUMALANGA PROVINCE
REPUBLIC OF SOUTH AFRICA



FOREWORD

The 2026/27 Estimates of Provincial Revenue and Expenditure reaffirm our commitment to transforming national progress into meaningful provincial outcomes.

South Africa's economic outlook has shown moderate improvement, with public finances reaching a significant milestone on the path to sustainability and resilience. After a prolonged period of constrained growth and fiscal pressure, both the national and provincial economies are now demonstrating signs of steady recovery.

National real GDP growth is projected to rise from 1.4 percent in 2025 to 1.6 percent in 2026, while provincial growth prospects for the same period are expected at 1.3 percent.

Encouragingly, the provincial fiscus reflects noticeable improvements, with the equitable share rising from 8.2 percent in 2025/26 to 8.4 percent in 2026/27. Similarly, own revenue collection continues to show upwards trend.

Against this backdrop, the provincial budget prioritises interventions across all departments to safeguard continuity of public service, strengthen state capacity, and stimulate economic growth and job creation, particularly in the context of the firm commitments made in the Provincial Medium-Term Development Plan (MTDP).

The economic and fiscal milestones achieved this year enhance our ability to direct resources toward service delivery priorities, infrastructure investment, and social protection, while upholding the principles of economic stability and growth.

To sustain these gains, we must continue improving expenditure controls and revenue collection as the foundation for responsible resource management and long-term societal development.

I extend my sincere appreciation to Premier Mandia Ndlovu, the Budget and Expenditure Committee, and the Executive Council for their steadfast support in preparing this consolidated budget and expenditure framework for the 2026/27 financial year.

I also wish to acknowledge Ms. Gugu Mashiteng, Head Official, and her dedicated team, whose commitment and hard work have been instrumental in achieving this important budget preparation milestone.



Mr BA MAJUBA, MPL

MEC FOR FINANCE

11 March 2026

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Overview of Provincial Revenue and Expenditure (OPRE)

1. Socio-economic Review and Outlook of Mpumalanga

This section reflects on important socio-economic statistics in Mpumalanga and perspectives on the impact on the economy of Mpumalanga. Information used in this section was collected from approved and credible sources to provide a realistic picture of the socio-economic conditions in the province. The socio-economic outlook is crucial in the planning and budget process to ensure that any measures introduced by the provincial government, are in line with the ever-changing socio-economic dynamics. Placing Mpumalanga on a shared growth and integrated development trajectory requires a coherent and co-ordinated public sector response to the province's socio-economic opportunities and challenges.

1.1 Demographics

1.1.1 Population figures and growth

Population

Although the mid-year population estimates for 2025 are available, the official population figures remain those from *Census 2022*, and as such the analysis is not based on the 2025 estimate. According to Stats SA's *Census 2022*, Mpumalanga's population was 5.1 million or 8.3% of the national total (Table 1.1). Mpumalanga registered the sixth largest/fourth lowest share among the provinces. Gauteng (24.3%) was the province with the largest share of the national population, followed by KwaZulu-Natal with a 20.0% share. Northern Cape recorded the lowest percentage share of the national population at 2.2%. Mpumalanga's population increased by 1.1 million from 4.0 million in 2011, whilst the share of the national total increased from 7.8%.

Table 1.1: Population in South Africa by province, 2011, 2016, 2022 & 2025

Region	Census		Community Survey		Census		Mid-year Population Estimate	
	2011		2016		2022		2025	
	Number	% share of national	Number	% share of national	Number	% share of national	Number	% share of national
Western Cape	5 822 734	11.2	6 279 730	11.3	7 433 019	12.0	7 627 688	12.1
Eastern Cape	6 562 053	12.7	6 996 976	12.6	7 230 204	11.7	7 090 788	11.2
Northern Cape	1 145 861	2.2	1 193 780	2.1	1 335 946	2.2	1 379 183	2.2
Free State	2 754 590	5.3	2 834 714	5.1	2 964 412	4.8	3 039 834	4.8
KwaZulu-Natal	10 267 300	19.8	11 065 240	19.9	12 423 907	20.0	12 232 247	19.4
North West	3 509 953	6.8	3 748 436	6.7	3 804 548	6.1	4 183 947	6.6
Gauteng	12 272 263	23.7	13 399 724	24.1	15 099 422	24.3	16 104 933	25.5
Mpumalanga	4 039 939	7.8	4 335 964	7.8	5 143 324	8.3	5 076 133	8.0
Limpopo	5 404 868	10.4	5 799 090	10.4	6 572 720	10.6	6 366 192	10.1
Total	51 770 560	100.0	55 653 655	100.0	62 027 503	100.0	63 100 945	100.0

Sources: Stats SA – Census 2011
 Stats SA – Community Survey (CS) 2016
 Stats SA – Census 2022
 Stats SA – Mid-year Population Estimates (MYPE) 2025

Households

Although the household numbers from the *General Household Survey* (GHS) for 2024 are available, the official household figures remain those from *Census 2022*, and as such the analysis is not based on the 2024 survey. According to Stats SA's *Census 2022*, Mpumalanga's

households numbered slightly more than 1.4 million or 8.0% of the national total in 2022 (Table 1.2). Mpumalanga registered the sixth largest/fourth lowest share among the provinces. Gauteng (29.8%) was the province with the largest share of South Africa's households, followed by KwaZulu-Natal with a 16.0% share. Northern Cape (1.9%) recorded the lowest percentage share of households. Mpumalanga's household number increased by 346 233 from 1.08 million in 2011 and the share of the national total increased by 0.6 percentage points.

Table 1.2: Households in South Africa by province, 2011, 2016, 2022 & 2024

Region	Census		Community Survey		Census		General Household Survey	
	2011		2016		2022		2024	
	Number	% share of national	Number	% share of national	Number	% share of national	Number	% share of national
Western Cape	1 634 000	11.3	1 933 876	11.4	2 264 032	12.7	2 195 420	11.2
Eastern Cape	1 687 385	11.7	1 773 395	10.5	1 838 960	10.3	1 780 326	9.1
Northern Cape	301 405	2.1	353 709	2.1	333 553	1.9	388 338	2.0
Free State	823 316	5.7	946 639	5.6	845 250	4.7	1 023 981	5.2
KwaZulu-Natal	2 539 429	17.6	2 875 843	17.0	2 853 741	16.0	3 386 729	17.3
North West	1 062 015	7.3	1 248 766	7.4	1 141 291	6.4	1 431 861	7.3
Gauteng	3 909 022	27.1	4 951 137	29.3	5 318 665	29.8	5 981 072	30.6
Mpumalanga	1 075 488	7.4	1 238 861	7.3	1 421 721	8.0	1 541 759	7.9
Limpopo	1 418 102	9.8	1 601 083	9.5	1 811 565	10.2	1 821 800	9.3
Total	14 450 161	100.0	16 923 309	100.0	17 828 778	100.0	19 551 285	100.0

Sources: Stats SA – Census 2011

Stats SA – CS 2016

Stats SA – Census 2022

Stats SA – General Household Survey (GHS) 2024

Gender and age

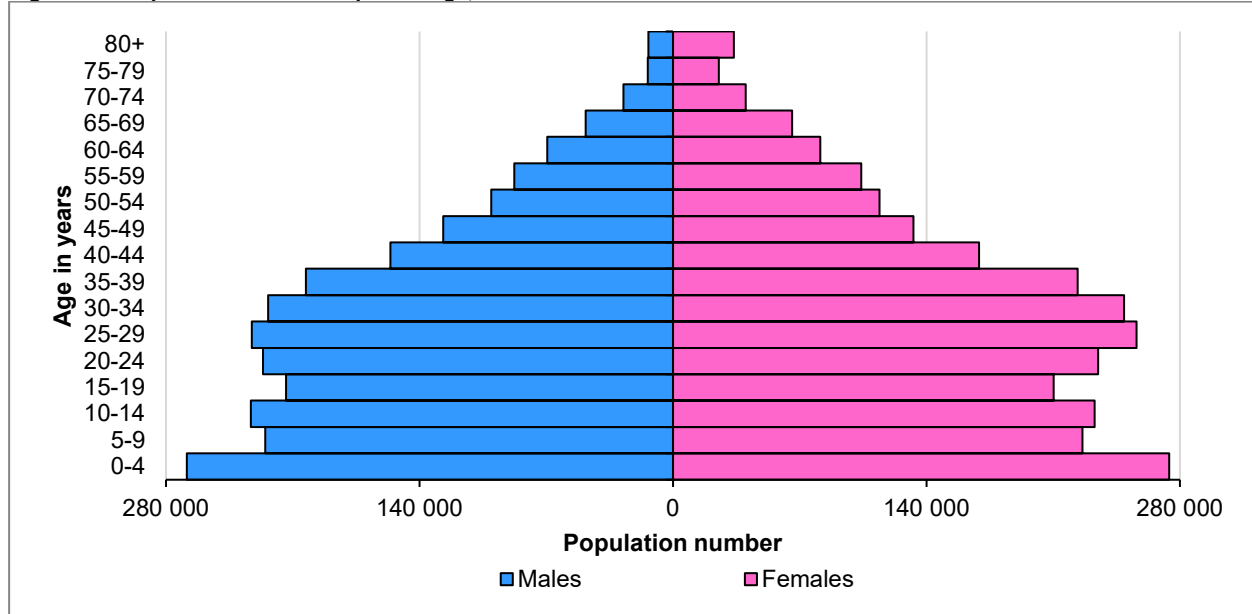
Figure 1.1 shows the population cohort of Mpumalanga according to *Census 2022*. Females constituted 2.67 million or 52.0% of the provincial population distribution and males 2.47 million (48.0%). The youth cohort (0-34 year) made up 64.3% of the total population in the province and the age group 60 years and older, only 8.1%. The age cohort of 0-4 years represented the most populous age cohort with 542 593 individuals or some 10.6% of the provincial population. In South Africa, the youth cohort made up 61.1% of the total population and the age group 60 years and older, 9.9%. Nationally the most populous age cohort was also the 0-4 year group that represented some 9.4% of the population.

Population growth

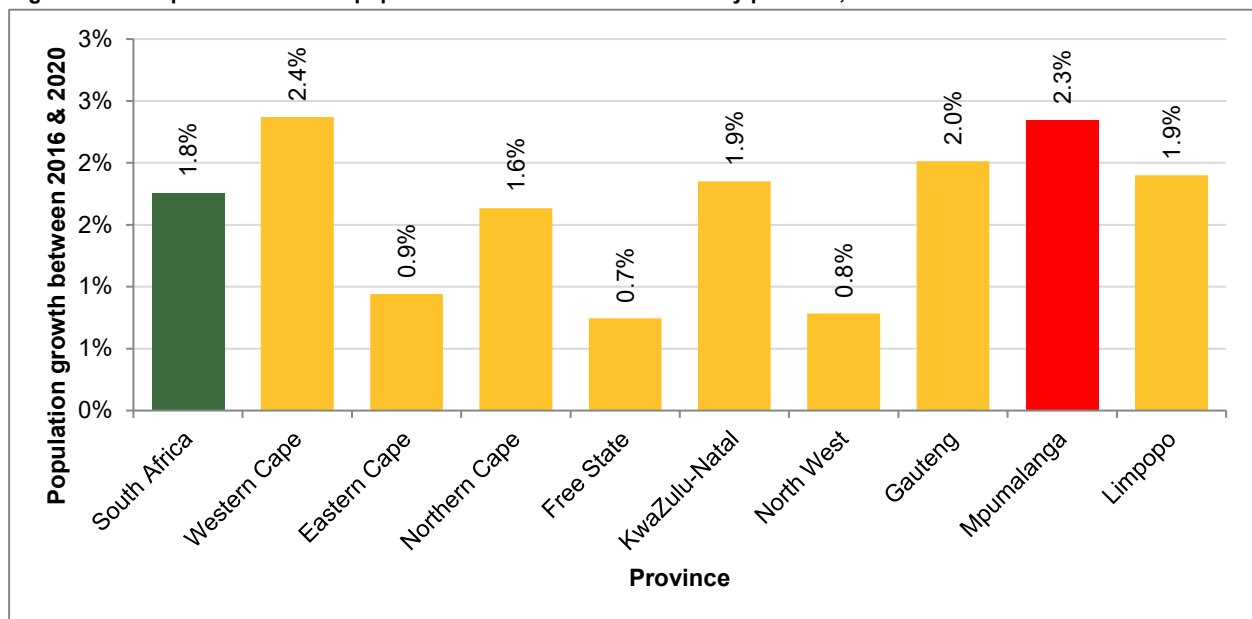
Over the period 2011 to 2022, the population of South Africa increased by 1.8% per annum and that of Mpumalanga by 2.3% per annum. Mpumalanga recorded the second fastest average annual increase behind Western Cape (2.4%). According to estimates, the population of Free State increased the slowest - 0.7% annually (Figure 1.2).

Population groups

The breakdown by population group for Mpumalanga in 2011 and 2022, is presented in Figure 1.3. The majority of Mpumalanga's population in 2022 was Black Africans (95.2%) with Whites contributing 3.6%. Coloureds (0.6%) and Asians (0.5%) jointly contributed 1.1% to the total population in 2022.

Figure 1.1: Population cohort of Mpumalanga, 2022

Source: Stats SA – Census 2022

Figure 1.2: Comparison of annual population increase in South Africa by province, 2011-2022Sources: Stats SA – Census 2011
Stats SA – Census 2022

Population by district

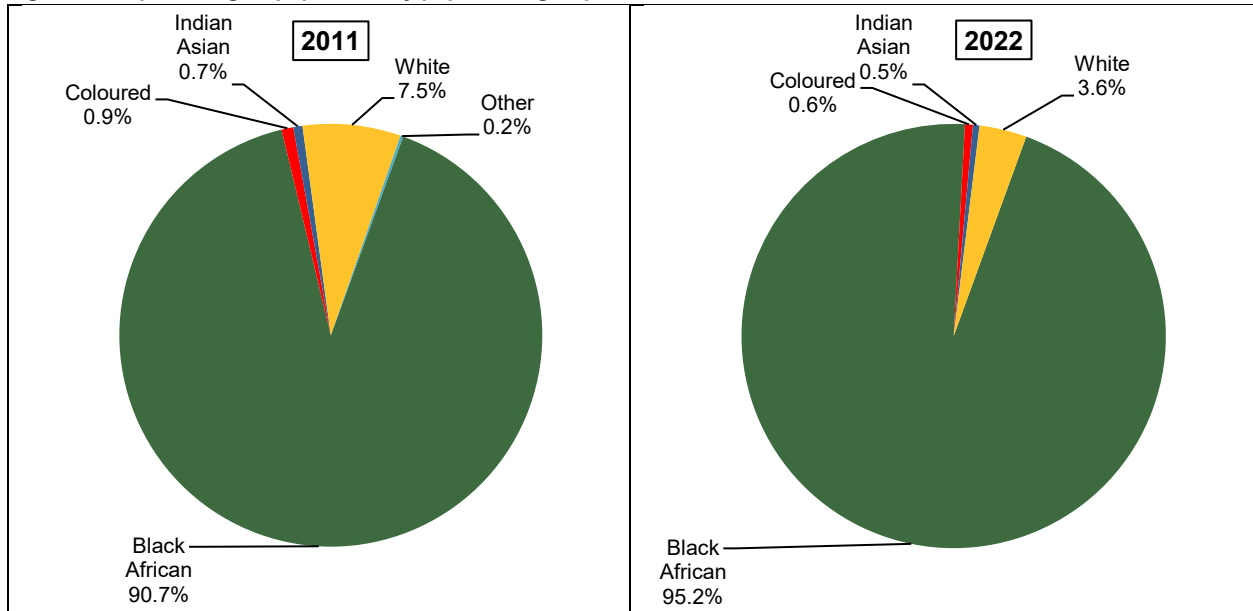
In 2022, 44.2% of Mpumalanga's population resided in Ehlanzeni, 30.9% in Nkangala and 25.0% in Gert Sibande (Figure 1.4). Females were in the majority in Ehlanzeni (52.8%), Gert Sibande (51.7%), as well as in Nkangala (51.0%). In 2022, 66.0% of Ehlanzeni's population was younger than 35 years of age, followed by Gert Sibande (64.3%) and Nkangala (61.8%).

1.1.2 Fertility

The fertility rate is defined as the number of children the average women would have in her lifetime. According to the *MYPE 2025*, Mpumalanga's average fertility rate for the period 2011 to

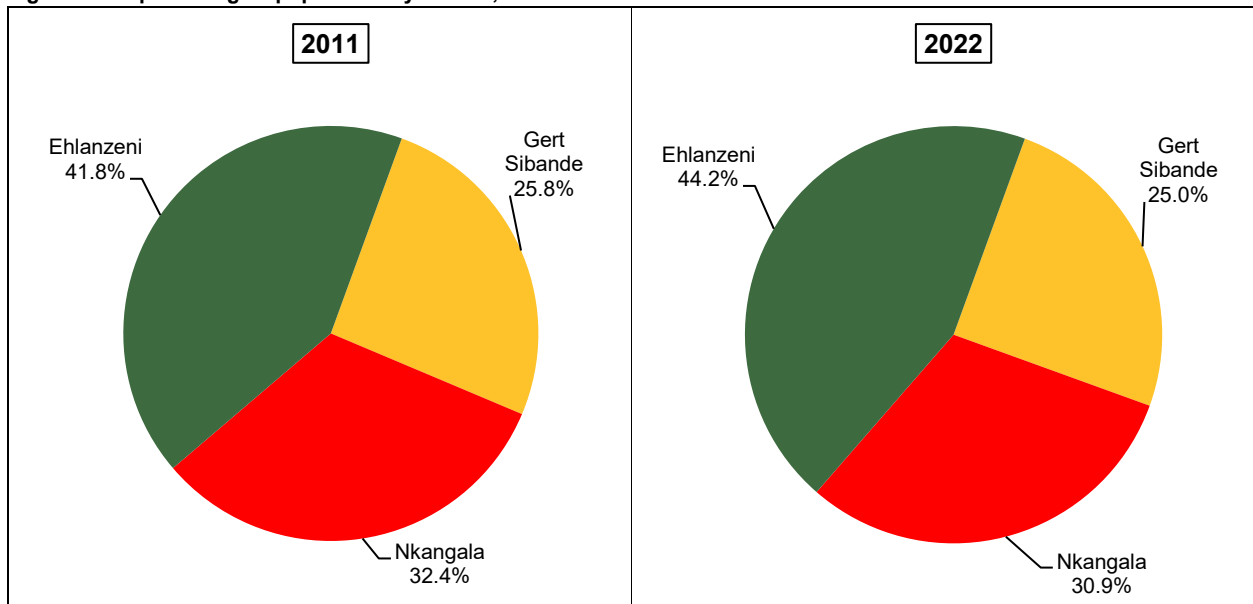
2016 was 2.46 and 2.29 in the period 2016 to 2021. When compared with the other provinces Mpumalanga registered the joint sixth highest fertility rate for the period 2016 to 2021, with Limpopo (3.07) the highest and Gauteng (1.82) the lowest. It is anticipated that Mpumalanga's fertility rate will decline to 2.25 in the period 2021 to 2026. It is expected to again be the sixth highest of the nine provinces.

Figure 1.3: Mpumalanga's population by population group, 2011-2022



Source: Stats SA – Census 2011
Stats SA – Census 2022

Figure 1.4: Mpumalanga's population by district, 2011-2022



Source: Stats SA – Census 2011
Stats SA – Census 2022

1.1.3 Life expectancy

The NDP targets both average male and female life expectancy at birth to improve to 70 years by 2030. In 2025, life expectancy in South Africa was 69.6 years for females and 64.0 years for males. Mpumalanga's male life expectancy at birth was 59.9 years for the period 2011 to 2016

and 61.1 years for the period 2016 to 2021. Mpumalanga's male life expectancy for the period 2016 to 2021 was the fourth highest of the nine provinces. Western Cape (66.0 years) had the highest/best male life expectancy with Free State (55.5 years) the lowest. According to the *MYPE 2025*, the projection for the period 2021 to 2026 is that male life expectancy in Mpumalanga could increase to 62.8 years.

Mpumalanga's female life expectancy for the periods 2011 to 2016 and 2016 to 2021 were 65.1 years and 66.4 years, respectively. Mpumalanga recorded the fourth highest female life expectancy for the period 2016 to 2021. Western Cape (71.2 years) had the highest/best female life expectancy and Free State (62.4 years) the lowest. According to the *MYPE 2025*, the projection for the period 2021 to 2026 is that female life expectancy in Mpumalanga could increase to 67.7 years.

1.1.4 Migration

Table 1.3 shows the net migration streams of the provinces over the period 2011 to 2022. The data was sourced from Census 2022. Intercensal migration analysis looks at migration flows between censuses. Western Cape, Northern Cape, North West, Gauteng and Mpumalanga showed positive intercensal net-migration. Therefore, between 2011 and 2022, more people migrated into these provinces than migrated out.

Gauteng and Western Cape recorded the highest number of persons who moved into these provinces since their birth as shown by the lifetime net migration. Mpumalanga registered a negative lifetime net migration of 24 246. This was the lowest negative lifetime migration.

Table 1.3: Net migration in South Africa by province, 2011-2022

Region	Intercensal migration	Lifetime migration
Western Cape	294 029	1 740 389
Eastern Cape	-62 629	-1 577 976
Northern Cape	12 094	-80 491
Free State	-9 878	-330 218
KwaZulu-Natal	-10 067	-428 786
North West	47 275	126 439
Gauteng	399 353	4 137 735
Mpumalanga	12 650	-24 246
Limpopo	-114 328	-1 202 122

Source: Stats SA – Census 2022

1.1.5 Disability

The disability status indicator is computed as prescribed by the United Nations (UN) disability index computation guidelines. A person is regarded as having a disability if they reported any of the following degrees of difficulty in the six functional domains of seeing, hearing, communicating, walking/climbing stairs, remembering or concentrating and self-care:

- A person who reported 'some difficulty' in at least two domains of functioning.
- A person who reported 'a lot of difficulty' in any of the six domains of functioning.
- A person who reported 'unable to do' in any of the six domains of functioning.

Table 1.4 presents the findings of Census 2011 and Census 2022 on disability in South Africa. Using the described classification system, 7.4% of South Africans aged 5 years and older were

classified as disabled in 2011 and 6.0% in 2022. Mpumalanga's percentage of persons aged 5 years and older with disability was 7.0% in 2011 and declined to 5.1% in 2022. Mpumalanga recorded the seventh largest/third lowest share of people with disability compared with the other provinces. Eastern Cape (8.5%) recorded the highest share and Gauteng (4.9%) the lowest.

Table 1.4: Percentage of persons aged 5 years and older with disability by province, 2011-22

Region	Census 2011	Census 2022
Western Cape	5.3%	5.4%
Eastern Cape	9.5%	8.5%
Northern Cape	11.0%	7.6%
Free State	10.9%	8.4%
KwaZulu-Natal	8.3%	6.1%
North West	9.8%	7.0%
Gauteng	5.2%	4.9%
Mpumalanga	7.0%	5.1%
Limpopo	6.7%	5.0%
South Africa	7.4%	6.0%

Source: Stats SA – Census 2022

1.2 Socio-economic indicators

The MTDP commits to Strategic Priority 2, *Reducing Poverty and Tackling the High Cost of Living* by implementing targeted interventions to improve household welfare and economic resilience. Government must drive social protection measures, enhance food security and expand access to affordable basic services to alleviate financial pressures on vulnerable communities. This priority ensures a coordinated approach to poverty reduction, promoting inclusive economic participation and improved living standards.

The MTDP commits to Strategic Priority 3, *Building a Capable, Ethical, and Developmental State*, by strengthening governance, accountability and service delivery. A capable state plays a key role (direct and indirect) within the economy through regulation, managing network industries, creating an enabling environment as well as upholding law and order.

1.2.1 Poverty aspects

The MTDP targets a reduction in Mpumalanga's poverty rate to below 35% by 2029/2030.

Poverty lines

Stats SA publishes a set of three national poverty lines based on expenditure data collected. The three lines are described as the food poverty line (FPL¹), lower-bound poverty line (LBPL²) and upper-bound poverty line (UBPL³).

It is evident from Table 1.5 that the share of South Africa's population below the LBPL declined from 57.5% in 2006 to 37.9% in 2023. Mpumalanga's population share below the LBPL improved from 67.0% in 2006 to 38.4% in 2023. Both South Africa and Mpumalanga registered an

¹ The level of consumption below which individuals are unable to purchase sufficient food to provide them with an adequate diet and amounted to R777 per capita per month in 2023.

² Includes expenditure on non-food items, but requires that individuals sacrifice food in order to obtain it and amounted to R1 300 per capita per month in 2023.

³ Includes expenditure on adequate food and non-food items and amounted to R2 635 per capita per month in 2023.

improvement over the 17-year period.

In 2023, Mpumalanga's share below the LBPL was slightly higher than the national figure and the fourth lowest/sixth highest among the nine provinces with KwaZulu-Natal (49.6%) registering the highest share and Western Cape (21.4%) the lowest.

Table 1.5: Share of population below the LBPL in South Africa & Mpumalanga, 2006-2023

Region	% of population				
	2006	2009	2011	2015	2023
South Africa	57.5%	55.7%	45.8%	46.7%	37.9%
Mpumalanga	67.0%	65.8%	56.3%	51.1%	38.4%

Source: Stats SA – Poverty Trends in South Africa, 2025

It is evident from Table 1.6 that the share of South Africa's population below the FPL declined/improved from 27.1% in 2006 to 17.6% in 2023. Mpumalanga's population share below the FPL improved from 34.3% in 2006 to 14.3% in 2023.

In 2023, Mpumalanga's FPL share was lower/better than the national figure and the fourth lowest/sixth highest among the nine provinces. KwaZulu-Natal and North West, jointly on 27.3% registered the highest/worst share and Western Cape (7.8%) the lowest.

Table 1.6: Share of population below the FPL in South Africa & Mpumalanga, 2006-2023

Region	% of population				
	2006	2009	2011	2015	2023
South Africa	27.4%	31.7%	20.8%	22.4%	17.6%
Mpumalanga	34.3%	39.0%	24.0%	23.9%	14.3%

Source: Stats SA – Poverty Trends in South Africa, 2025

The share of South Africa's population below the UBPL declined/improved from 78.7% in 2006 to 66.7% in 2023 (Table 1.7). Mpumalanga's population share below the UBPL also improved from 85.9% in 2006 to 71.5% in 2023.

In 2024, Mpumalanga's share was higher than the national figure and the fourth highest/sixth lowest among the nine provinces with Limpopo (79.5%) registering the highest share and Western Cape (50.8%) the lowest.

Table 1.7: Share of population below the UBPL in South Africa & Mpumalanga, 2006-2023

Region	% of population				
	2006	2009	2011	2015	2023
South Africa	78.7%	76.2%	71.0%	71.1%	66.7%
Mpumalanga	85.9%	83.7%	79.0%	77.3%	71.5%

Source: Stats SA – Poverty Trends in South Africa, 2025

Household poverty

The incidence of poverty for households in both South Africa and Mpumalanga showed a steady decline between 2006 and 2023 (Table 1.8). Nationally 42.1% of households were regarded as poor in 2006 and this improved to 22.9% in 2023. In Mpumalanga, 54.1% of households were regarded as poor in 2006 and this improved to 25.8% in 2023.

In 2023, Mpumalanga's household poverty measure was higher than the national figure and the

fourth lowest/sixth highest with Limpopo (31.2%) suffering the highest share of poor households and Western Cape (13.3%) the lowest.

Table 1.8: Household poverty in South Africa & Mpumalanga, 2006-2023

Region	% of households				
	2006	2009	2011	2015	2023
South Africa	42.1%	41.0%	31.9%	31.8%	22.9%
Mpumalanga	54.1%	52.1%	37.7%	38.5%	25.8%

Source: Stats SA – Poverty Trends in South Africa, 2025

1.2.2 Income inequality

The MTDP targets a reduction in income inequality in Mpumalanga by seeking to ensure that the poorest 40% of households earn more than 10% of total income by 2029.

Share of income

In practise, one is able to calculate that the poorest 40% of households in Mpumalanga earned 7.7% of income in 2024 (Table 1.9). This was higher/better than the national figure of 7.0% for 2024, however, it was lower/worse than the 8.6% share achieved in 1996. Among the provinces, Mpumalanga registered the joint third highest/best share behind Limpopo (9.0%) and Eastern Cape (8.1%). In 2024, Ehlanzeni registered the highest share of income by the poorest 40% in Mpumalanga (8.3%), whereas the poorest 40% in Gert Sibande and Nkangala recorded shares of 7.4% and 7.3%, respectively.

Table 1.9: Share of income earned by poorest 40% in South Africa, Mpumalanga & districts, 1996-2024

Region	1996	2000	2005	2009	2014	2018	2024
South Africa	7.3%	6.0%	6.3%	6.3%	6.5%	6.5%	7.0%
Mpumalanga	8.6%	7.0%	7.3%	7.4%	7.5%	7.5%	7.7%
Gert Sibande	8.4%	6.7%	6.9%	7.1%	7.2%	7.3%	7.4%
Nkangala	8.1%	6.9%	6.9%	7.1%	7.4%	7.3%	7.3%
Ehlanzeni	9.5%	7.7%	8.0%	8.1%	8.1%	8.0%	8.3%

Source: S&P Global – ReX, December 2025

Palma ratio

The Palma ratio is a recently developed measure of inequality that can also assist in measuring the effectiveness of poverty reduction strategies. The ratio compares the top 10% of population's share of gross income with the poorest 40% of the population's share of income. Internationally, a Palma ratio of more than 3 would place a region in the most unequal quartile and a Palma of less than 1.5 in the least unequal quartile.

Table 1.10 displays the Palma ratio for South Africa, Mpumalanga and the districts over the period 1996 to 2024. South Africa's high Palma ratio of 6.79 in 2024 is comparable to the 7.05 calculated by Cobham and Sumner (2013) using World Bank indicators of 2010. The interpretation of South Africa's high Palma ratio reveals that for every R1 of total income that the poorest 40% received, the richest 10% received R6.79. The ratio has declined/improved from a high of 8.86 in 2000, however, the 2024 ratio was higher/worse when compared with 1996.

Mpumalanga's Palma ratio of 6.38 in 2024 was lower/better than the national total. It declined/improved from 7.50 in 2000, however, it was still unacceptably high according to

international standards. Mpumalanga's ratio was the fourth lowest among the provinces and therefore among the least unequal according to the Palma ratio. Northern Cape (7.34) recorded the highest Palma ratio in 2024. In 2024, Ehlanzeni's Palma ratio of 5.95 was the lowest/least unequal among the three districts.

Table 1.10: Palma ratio in South Africa, Mpumalanga & districts, 1996-2024

Region	1996	2000	2005	2009	2014	2018	2024
South Africa	6.76	8.86	8.04	8.23	7.76	7.84	6.79
Mpumalanga	5.63	7.50	7.09	6.80	6.58	6.38	6.38
Gert Sibande	5.70	7.88	7.45	7.12	6.74	6.54	6.34
Nkangala	5.59	7.18	7.07	6.86	6.35	6.48	6.37
Ehlanzeni	5.26	6.99	6.50	6.51	6.18	6.18	5.95

Source: S&P Global – ReX, December 2025

Gini-coefficient

The Gini-coefficient is one of the most commonly used measures of income inequality. The Gini-coefficient is derived from the Lorenz curve, which is a graphical depiction of income distribution. The Lorenz curve is a graphical presentation of the relationship between the cumulative percentage of income and the cumulative percentage of population. The coefficient varies from 0 (in the case of perfect equality where all households earn equal income) to 1 (in the case where one household earns all the income).

South Africa has one of the highest imbalanced income distributions in the world. The national Gini-coefficient was calculated to be 0.635 in 2023 (Table 1.11). The most recent national level reflects a less unequal income distribution than was the case in 2006. Income inequality has declined/improved steadily between 2006 and 2023.

Table 1.11: Gini-coefficient for South Africa & Mpumalanga, 2006-2023

Region	2006	2009	2011	2015	2023
South Africa	0.720	0.694	0.678	0.656	0.635
Mpumalanga	0.695	0.657	0.668	0.625	0.541

Source: Stats SA – Poverty Trends in South Africa, 2025

The provincial income distribution was less unequal in 2023 (0.541) than what it was in 2006 (0.695). Similar to the national situation, the provincial income inequality also declined/improved steadily between 2006 and 2023. Among the provinces, Mpumalanga (0.541) registered the lowest level of income inequality in 2023, followed by Free State (0.570) and Limpopo (0.573), whereas Western Cape (0.634) recorded the highest income inequality.

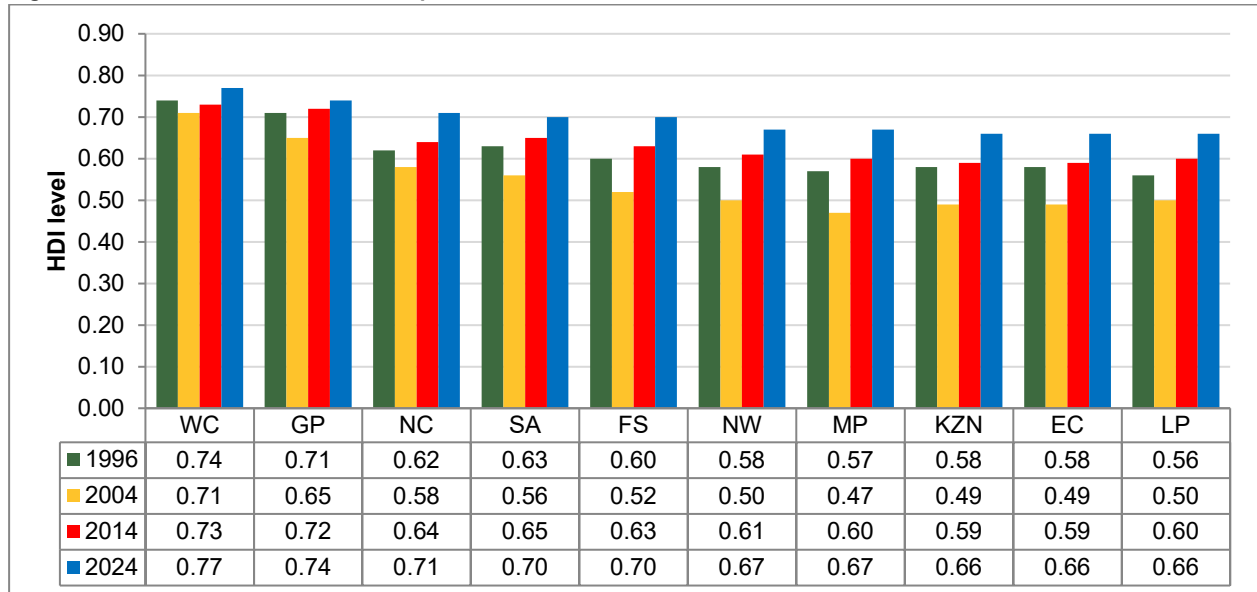
1.2.3 Human development index

The Human development index (HDI) is a composite, relative index that attempts to quantify the extent of human development of a community. It is based on measures of life expectancy, literacy and income. According to the United Nations, the HDI is considered high when it is 0.8 and higher, medium when it ranges between 0.5 to 0.8 and an index value of 0.5 and lower, will be considered as a low rating.

It is clear from the depiction in Figure 1.5 that Western Cape registered the highest HDI in 2024. Mpumalanga's HDI level improved over the 28-year period from 0.57 in 1996 to 0.67 in 2024. Despite improving between 1996 and 2024, it was still lower than the national level of 0.70 in

2024. Mpumalanga recorded the fourth lowest/sixth highest HDI level among the nine provinces. Between the three districts in Mpumalanga, Nkangala recorded the highest HDI level of 0.68 in 2024 and Ehlanzeni the lowest at 0.66 (Table 1.12).

Figure 1.5: HDI levels for South Africa & provinces, 1996-2024



Source: S&P Global – ReX, December 2025

Table 1.12: HDI levels for South Africa, Mpumalanga & districts, 1996-2024

Region	1996	1999	2004	2009	2014	2019	2024
South Africa	0.63	0.59	0.56	0.59	0.65	0.66	0.70
Mpumalanga	0.57	0.52	0.47	0.52	0.60	0.62	0.67
Gert Sibande	0.57	0.52	0.48	0.52	0.60	0.63	0.67
Nkangala	0.59	0.54	0.50	0.54	0.62	0.64	0.68
Ehlanzeni	0.54	0.49	0.44	0.50	0.58	0.61	0.66

Source: S&P Global – ReX, December 2025

When the HDI levels of the various population groups in Mpumalanga are analysed, it is evident that the White population recorded the highest HDI level of 0.92 in 2024. Coloureds and Asians followed with HDI levels of 0.75 and 0.71, respectively. The Black African population registered the lowest HDI level of 0.64 (Table 1.13), however, the joint largest HDI improvement over the 28-year period was registered in this population group. Whilst the HDI level of Black Africans, Coloureds and Whites improved between 2019 and 2024, the HDI level of Asians declined.

Table 1.13: HDI level by population group in Mpumalanga, 1996-2023

Population group	1996	1999	2004	2009	2014	2019	2024
Black African	0.52	0.47	0.41	0.47	0.56	0.59	0.64
White	0.83	0.83	0.90	0.87	0.90	0.89	0.92
Coloured	0.70	0.71	0.68	0.69	0.68	0.71	0.75
Asian	0.72	0.75	0.80	0.79	0.70	0.68	0.71
Total	0.57	0.52	0.47	0.52	0.60	0.62	0.67

Source: S&P Global – ReX, December 2025

1.2.4 Income and expenditure aspects

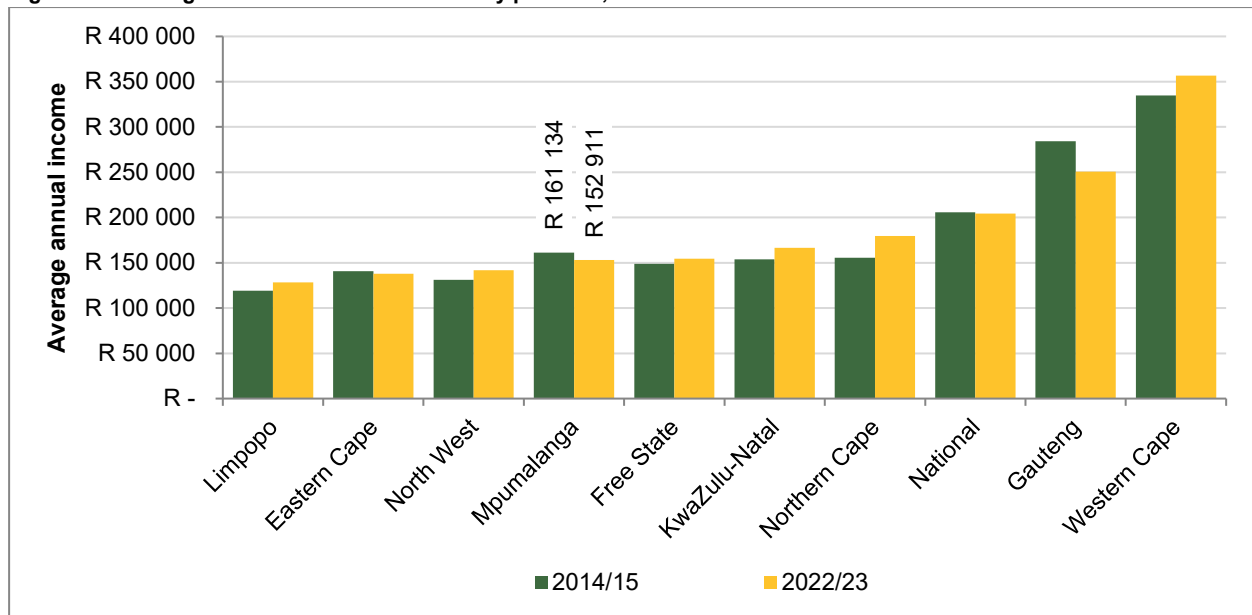
Household consumption income

According to the *Income and Expenditure Survey 2022/23*, the average annual household income for all households in South Africa declined from R205 794 per annum in 2015 to R204 359 per

annum (R17 030 per month) in 2022/23. Average household expenditure in Mpumalanga declined from R161 134 per annum in 2014/15 to R152 911 per annum (R12 743 per month) in 2022/23 (Figure 1.6).

Mpumalanga's average household income was the third highest in 2014/15 and the sixth highest in 2022/23. In 2022/23, the average household income of Western Cape households (R356 651 per annum) was the highest and that of Limpopo households (R128 309 per annum) the lowest.

Figure 1.6: Average annual household income by province, 2014/15 to 2022/23



Source: Stats SA – Income and Expenditure Survey of Households 2022/23

Expenditure categories

In the *GHS 2024*, respondents indicated what expenditure category best describes the monthly household expenditure in 2024. The results of this question for South Africa and Mpumalanga is summarised in Table 1.14. It is evident that a major share of households in Mpumalanga (70.0%) indicated expenditure of less than R5 000 per month. A smaller share of households in South Africa (58.7%) indicated expenditure of less than R5 000 per month.

Table 1.14: Household expenditure in South Africa & Mpumalanga, 2024

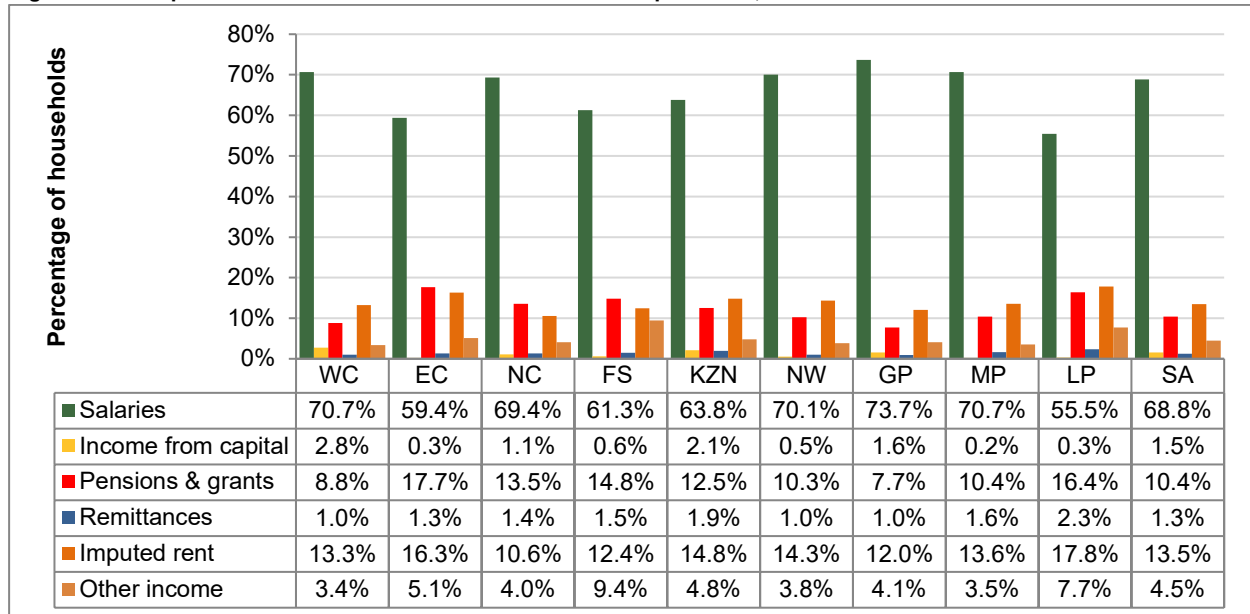
Expenditure category	Mpumalanga		South Africa	
	% of total	Cumulative %	% of total	Cumulative %
R0	0.0%	0.0%	0.1%	0.1%
R1-R199	0.1%	0.1%	0.1%	0.3%
R200-R399	1.4%	1.6%	1.7%	1.9%
R400-R799	4.3%	5.9%	3.1%	5.1%
R800-R1 199	6.2%	12.1%	5.3%	10.4%
R1 200-R1 799	9.7%	21.8%	7.9%	18.3%
R1 800-R2 499	15.7%	37.5%	14.1%	32.4%
R2 500-R4 999	32.5%	70.0%	26.3%	58.7%
R5 000-R9 999	17.4%	87.5%	18.5%	77.2%
R10 000-R19 999	8.1%	95.6%	11.3%	88.5%
R20 000-R39 999	2.9%	98.5%	6.2%	94.6%
R40 000 or more	1.2%	99.7%	3.0%	97.6%
Do not know	0.2%	99.9%	1.8%	99.4%
Refused	0.1%	100.0%	0.6%	100.0%
Total	100.0%	-	100.0%	-

Source: Stats SA – GHS 2024

Household income sources

Figures on comparative of sources of income of households are presented in Figure 1.7. The average household in South Africa is dependent on incomes from salaries with 68.8% of income derived from salaries in 2022. In Mpumalanga, the average household received 70.7% of income from salaries. Income from imputed rent (from both owned and residing rent free) as well as pensions and grants, also contributed substantially to the average household income in South Africa and Mpumalanga.

Figure 1.7: Comparative sources of income in South Africa and provinces, 2023



Source: Stats SA – Income and Expenditure Survey of Households 2022/23

Social assistance grants

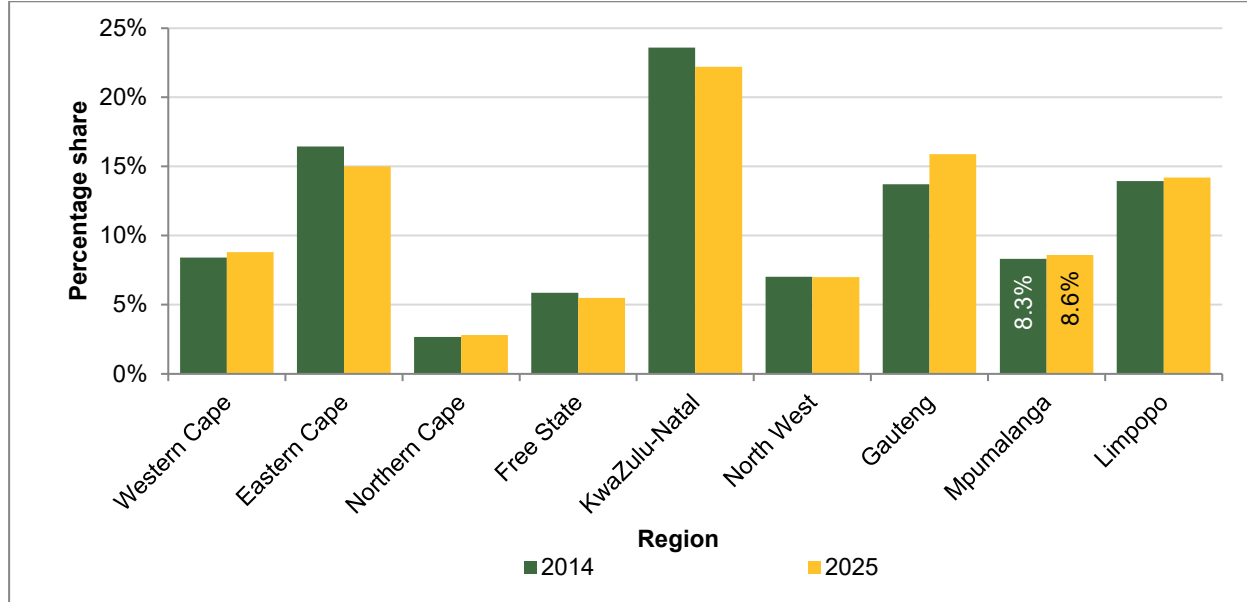
Together with providing income security to certain income insecure groups, the payments of grants made a positive impact on poverty and income inequality in Mpumalanga. Grants assisted to reduce poverty and redistribute income in Mpumalanga and its sub regions through the provision of income security. According to the South African Social Security Agency (SASSA), the number of South Africans that received social assistance grants increased from 15.9 million in 2014 to 19.1 million by December 2025.

In 2014, 1.32 million social assistance grants were paid to citizens of Mpumalanga. This was equal to an 8.3% share of the total national grant paid in 2014. By December 2025, the number of grants paid to citizens in Mpumalanga increased to 1.64 million or 8.6% of the total number of national grants. Mpumalanga registered the sixth highest/fourth lowest number of social assistance grants among the nine provinces (Figure 1.8). KwaZulu-Natal (4.25 million) registered the highest number of grants paid by 2025 and Northern Cape (550 920) the lowest.

Despite the positive impact of social assistance grants on income distribution and poverty, skills development and employment creation remain the most important factors to improve the livelihoods of people. Skills constraints push up the premium for skilled labour, inducing large differences between salaries of skilled and unskilled people and thus raising levels of inequality.

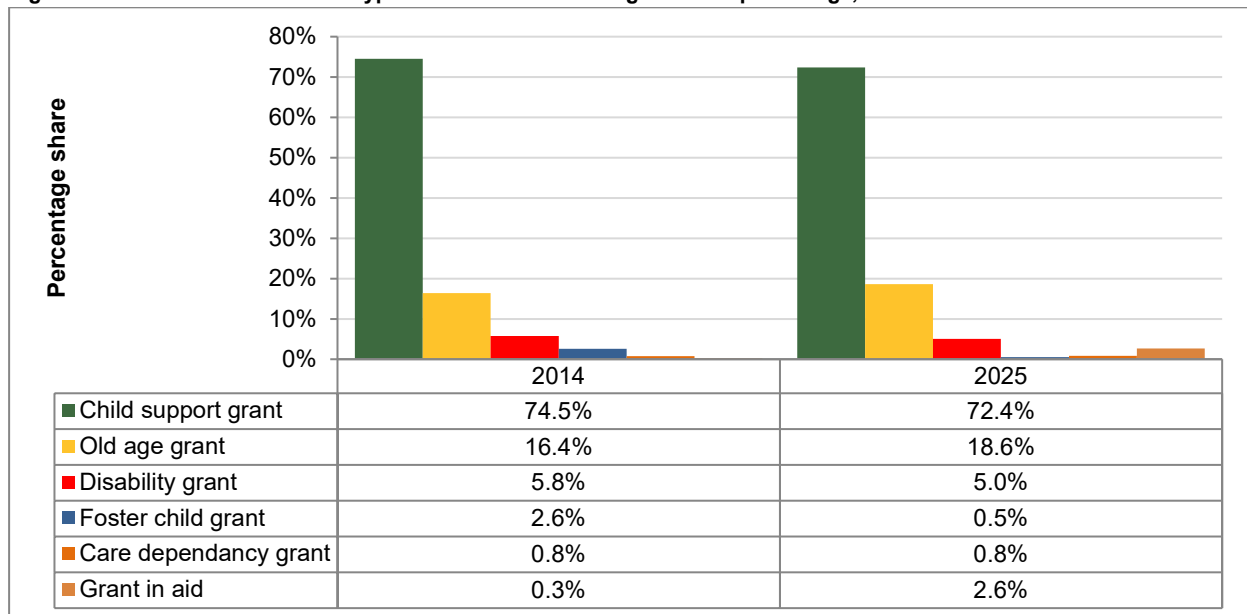
Therefore, income inequality can most effectively be reduced by improving the labour force's skill levels and thus removing the premium for skilled labour. Poverty can also be reduced by building and developing capabilities of the workforce on a broad scale in order to increase employment creation through increased labour productivity and economic growth.

Figure 1.8: Provincial shares of national social assistance grant number, 2014-2025



Source: SASSA, 2025

Figure 1.9: Distribution of various types of social assistance grants in Mpumalanga, 2014-2025



Source: SASSA - 2025

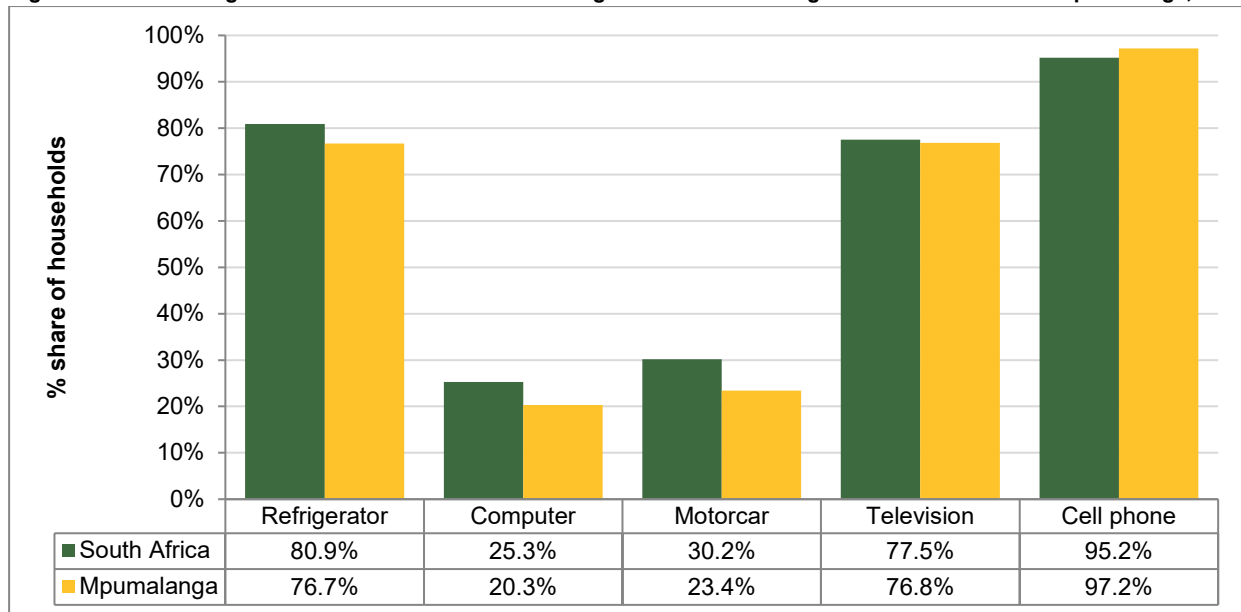
It is evident from Figure 1.9, that 72.4% of Mpumalanga's total social assistance grants by December 2025 were child support grants, which was lower than the 74.5% share in 2014. In actual numbers, child support grants increased from 984 641 in 2014 to 1 187 779 in 2025. The number of old age grants increased from 217 045 in 2014 to 305 441 in 2025 and their share of the total number of grants increased to 18.6% in 2025. Disability grant recipients increased in number from 79 244 in 2014 to 82 228 in 2025, however, it recorded a smaller share in 2025

(5.0%) of the total number of assistance grants than in 2014 (5.8%). In 2025, the total number of grants in Mpumalanga numbered 1.65 million, whereas the number of employed was lower at 1.24 million.

1.2.5 Ownership of household goods

Figure 1.10 compares the ownership levels of certain household goods in Mpumalanga compared with the national average in 2024. It is evident that Mpumalanga households exceeded the national average only in mobile phone ownership, with 97.2% owning at least one compared to 95.2% nationally.

Figure 1.10: Percentage distribution of households owning various household goods in South Africa & Mpumalanga, 2024



Sources: Stats SA – GHS 2024

1.2.6 Education profile

Level of education

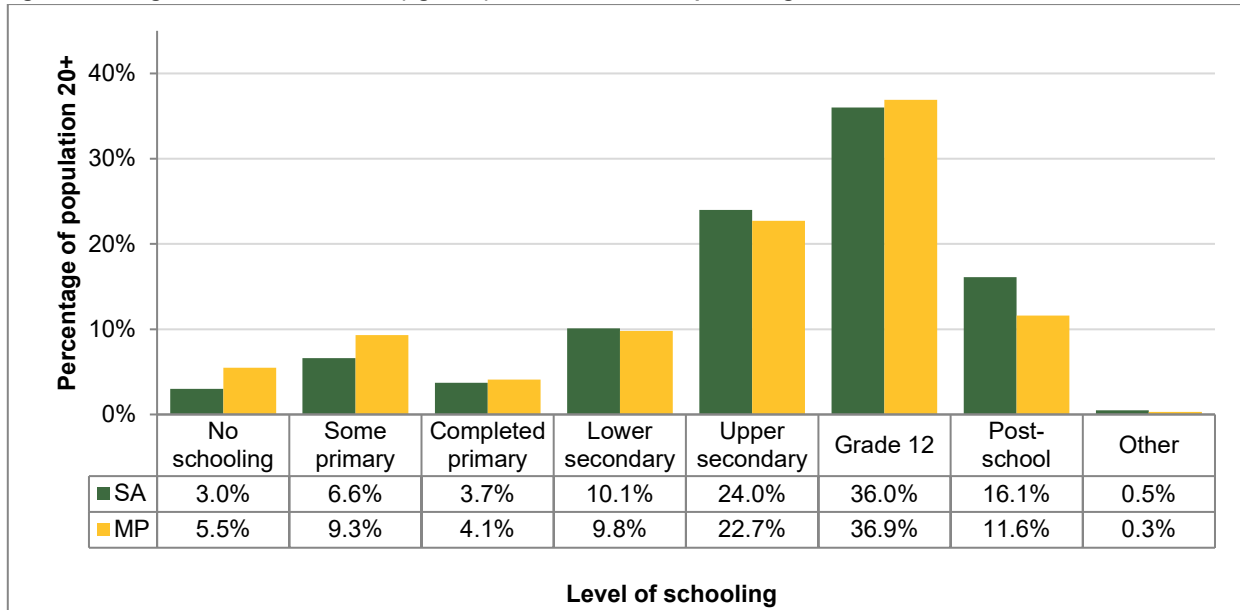
When Mpumalanga's highest level of schooling in 2024 (Figure 1.11) is compared with the national figures, it is evident that there is less of Mpumalanga's population, over the age of 20 years, at the higher levels of education than what is the situation nationally. For example, 16.1% of the people 20 years and older in South Africa have completed a post school qualification compared to 11.6% in Mpumalanga. On the other end of the spectrum, there is a slightly larger concentration of Mpumalanga's population, over the age of 20 years, at the lower levels of education than nationally.

It is further evident when comparing provinces (Figure 1.12), that Mpumalanga (5.5%) registered the second highest (worst) share of people 20 years and older with no schooling. Mpumalanga (36.9%) recorded the third highest/seventh lowest share of people 20 years and older with Grade 12 among the nine provinces, higher than the national share of 36.0%.

School attendance

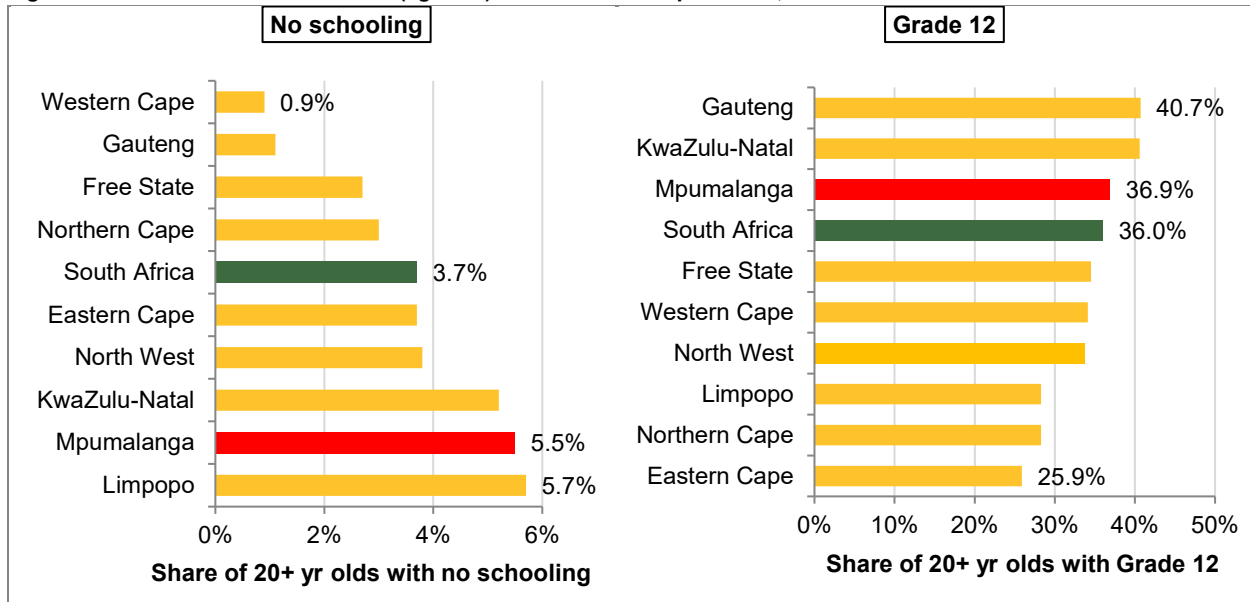
Access to educational institutions is an important step to universal education, but the ultimate goal would be to keep children at school until completion of their education. Considering the relatively high children and youth population due to the demographic dividends of the country, concerted efforts have been made to expand the education system through establishing more institutions.

Figure 1.11: Highest level of education (age 20+) in South Africa & Mpumalanga, 2024



Sources: Stats SA – GHS 2024

Figure 1.12: Selected education levels (age 20+) in South Africa & provinces, 2024



Source: Stats SA – GHS 2024

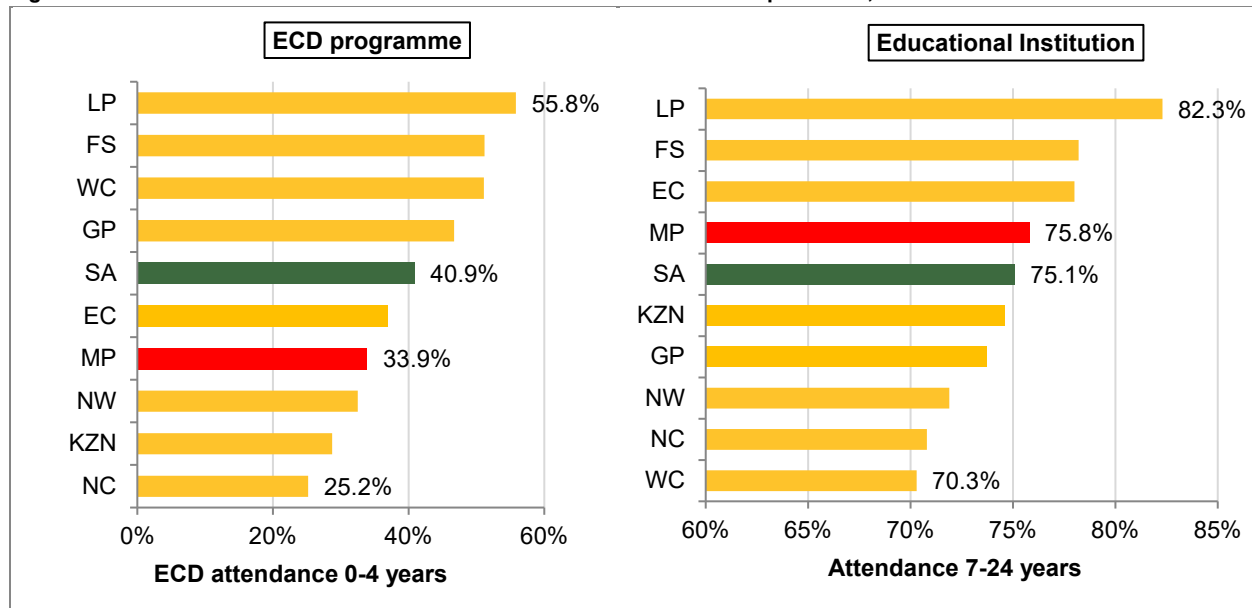
The regional picture, presented in Figure 1.13, reflects the attendance rates in South Africa and the provinces. In 2024, the early childhood development (ECD) attendance rate in Mpumalanga was 33.9%. Mpumalanga's ECD attendance rate was lower than the national rate of 40.9% in 2024 and the sixth highest/fourth lowest among the provinces. In 2024, the attendance rate for

people 7 years to 24 years was 75.8% in 2024 in Mpumalanga. This rate for Mpumalanga was higher than that of South Africa and was the fourth highest/sixth lowest among the provinces.

Grade 12 NSC results

In 2025, Mpumalanga's national senior certificate (NSC) pass rate was 86.6%, which was lower than the national NSC pass rate of 88.0%. When Mpumalanga's throughput⁴ rate for 2025 is calculated, it is evident that 65.4% of the number of grade ones in 2014 wrote the national senior certificate examinations in 2025, compared with the national throughput rate of only 60.4%. Mpumalanga's throughput rate was the second highest/best among the nine provinces.

Figure 1.13: Attendance rate at an educational institution in South Africa's provinces, 2024



Source: Stats SA – GHS 2024

Table 1.15 compares the grade 12 pass rates among the various provinces from 2017 to 2025, thereby providing a useful longitudinal perspective on performance trends over time. The national pass rate of grade 12's increased from 75.1% in 2017 to 88.0% in 2024, reflecting a sustained upward trajectory in overall learner achievement across the country. Mpumalanga's Grade 12 pass rate increased from 74.8% in 2017 to 86.6% in 2025, indicating a marked improvement over the nine-year period under review. Between 2024 and 2025, Mpumalanga's pass rate improved from 85.0% to 86.6%. Seven provinces experienced an increase between 2024 and 2025, and Mpumalanga's increase of 1.6 percentage points was the joint second highest increase.

Mpumalanga's pass rate was lower than the national grade 12 pass rate for the seventh consecutive year, highlighting the persistent gap between the province and national average. Mpumalanga was the province with the seventh highest/third lowest pass rate in 2025, slightly lower than the sixth place recorded in 2017. KwaZulu-Natal (90.6%) recorded the highest Grade 12 pass rate in 2025 and Eastern Cape (84.2%) the lowest.

A comparison of Grade 12 pass rates among the four education districts from 2017 to 2025 is presented in Table 1.16. All four education districts recorded an improvement between 2017 and

⁴ Learners writing Grade 12 examinations within 12 years of starting school in Grade 1.

2025. Ehlanzeni registered the highest Grade 12 pass rate in 2025 at 88.0%, whereas Bohlabela's pass rate was the lowest at 83.5%.

Table 1.15: Comparative grade 12 pass rate for South Africa and provinces, 2017-2025

Province	2017	2018	2019	2020	2021	2022	2023	2024	2025
EC ⁵	65.0%	70.6%	76.5%	68.1%	73.0%	77.3%	81.4%	85.0%	84.2%
FS ⁶	86.1%	87.5%	88.4%	85.1%	85.7%	88.5%	89.0%	91.0%	89.3%
GP ⁷	85.1%	87.9%	87.2%	83.8%	82.8%	84.4%	85.4%	88.4%	89.1%
KZN ⁸	72.9%	76.2%	81.3%	77.6%	76.8%	83.0%	86.4%	89.5%	90.6%
LP ⁹	65.6%	69.4%	73.2%	68.2%	66.7%	72.1%	79.5%	85.0%	86.2%
MP ¹⁰	74.8%	79.0%	80.3%	73.7%	73.6%	76.8%	77.0%	85.0%	86.6%
NW ¹¹	79.4%	81.1%	86.8%	76.2%	78.2%	79.8%	81.6%	87.5%	88.5%
NC ¹²	75.6%	73.3%	76.5%	66.0%	71.4%	74.2%	75.8%	84.2%	87.8%
WC ¹³	82.8%	81.5%	82.3%	79.9%	81.2%	81.4%	81.5%	86.6%	88.2%
National	75.1%	78.2%	81.3%	76.2%	76.4%	80.1%	82.9%	87.3%	88.0%

Source: Department of Basic Education - National Senior Certificate Examinations Report 2026

Table 1.16: Comparative grade 12 pass rate for education districts in Mpumalanga, 2017-2025

Education district	% Pass rate								
	2017	2018	2019	2020	2021	2022	2023	2024	2025
Bohlabela ¹⁴	72.4%	76.9%	76.7%	74.6%	74.2%	79.3%	69.1%	78.6%	83.5%
Ehlanzeni ¹⁵	76.8%	82.3%	84.6%	74.5%	75.6%	76.2%	81.8%	88.4%	88.0%
Gert Sibande	76.5%	77.5%	79.3%	70.9%	72.2%	77.7%	79.8%	87.7%	87.1%
Nkangala	73.5%	78.7%	80.6%	74.6%	72.2%	74.5%	76.4%	85.2%	87.4%

Source: Mpumalanga Department of Education, 2026

Education ratios

According to the Department of Basic Education's *School Realities* report of 2025, there were 1 174 006 learners (Grade 0 to 12) in 1 616 ordinary public and 137 independent schools in Mpumalanga, who were served by 37 563 educators. The learner-educator ratio (LER) in public schools of Mpumalanga declined marginally between 2017 and 2025 from 32.4 to 32.2 learners per educator (Table 1.17). This was higher than the national level of 30.6 learners per educator. The learner-school ratio (LSR) in public schools of Mpumalanga was higher than the national figure of 577 in 2025 and increased from 624 learners per school in 2017 to 702 in 2025. According to the educator-school ratio (ESR), the number of educators per public school increased between 2017 and 2025 from 19 to 22 and was higher than the national level of 19.

School nutrition programme

According to the *GHS* 2024, 88.4% of children attending public schools in Mpumalanga benefitted from the school nutrition programme in 2024. This was higher than the national average (78.4%) and Mpumalanga ranked third highest among the nine provinces. The share of public school learners benefitting from this programme in Mpumalanga increased from 86.4% in 2014.

⁵ Eastern Cape

⁶ Free State

⁷ Gauteng

⁸ KwaZulu-Natal

⁹ Limpopo

¹⁰ Mpumalanga

¹¹ North West

¹² Northern Cape

¹³ Western Cape

¹⁴ The Bohlabela education district includes schools in Bushbuckridge and Thaba Chweu

¹⁵ The Ehlanzeni education district includes schools in City of Mbombela and Nkomazi

Table 1.17: Comparison of education ratios in ordinary public schools for South Africa and provinces, 2017-2025

Province	LER ¹⁶		LSR		ESR	
	2017	2025	2017	2025	2017	2025
Eastern Cape	28.9	29.9	323	346	11	12
Free State	30.3	29.7	578	772	19	26
Gauteng	31.7	28.5	1 025	1 135	32	37
KwaZulu-Natal	31.1	30.8	479	494	15	16
Limpopo	33.8	34.5	444	491	13	14
Mpumalanga	32.4	32.2	624	702	19	22
Northern Cape	28.8	29.2	528	563	18	19
North West	29.8	30.4	543	606	18	20
Western Cape	32.9	29.9	724	821	22	27
National	31.3	30.6	525	577	17	19

Source: Department of Basic Education – 2017 & 2025 School Realities

1.2.8 Health profile

Figure 1.14 compares some of Mpumalanga's health indicators with the national average level. The immunisation coverage (<1 year) in Mpumalanga of 88.2% was higher than the national level and the second highest/best among the nine provinces in 2023. Mpumalanga's 2023 measles 2nd dose coverage was also the second highest/best in the country at 90.4%. The TB drug-susceptible (DS) client treatment success rate of 75.2% in 2022 was lower than the national average (80.2%) and the fifth highest/lowest in the country. Mpumalanga's maternal mortality rate of 109.4 per 100 000 live births was higher/worse than the national rate of 100.6 and the fourth highest/worst among the provinces. In 2023, the inpatient early neonatal¹⁷ death rate in facility of 13.4 per 1 000 live births was equal to the national rate and the joint fourth highest/worst among the provinces.

HIV prevalence and targets

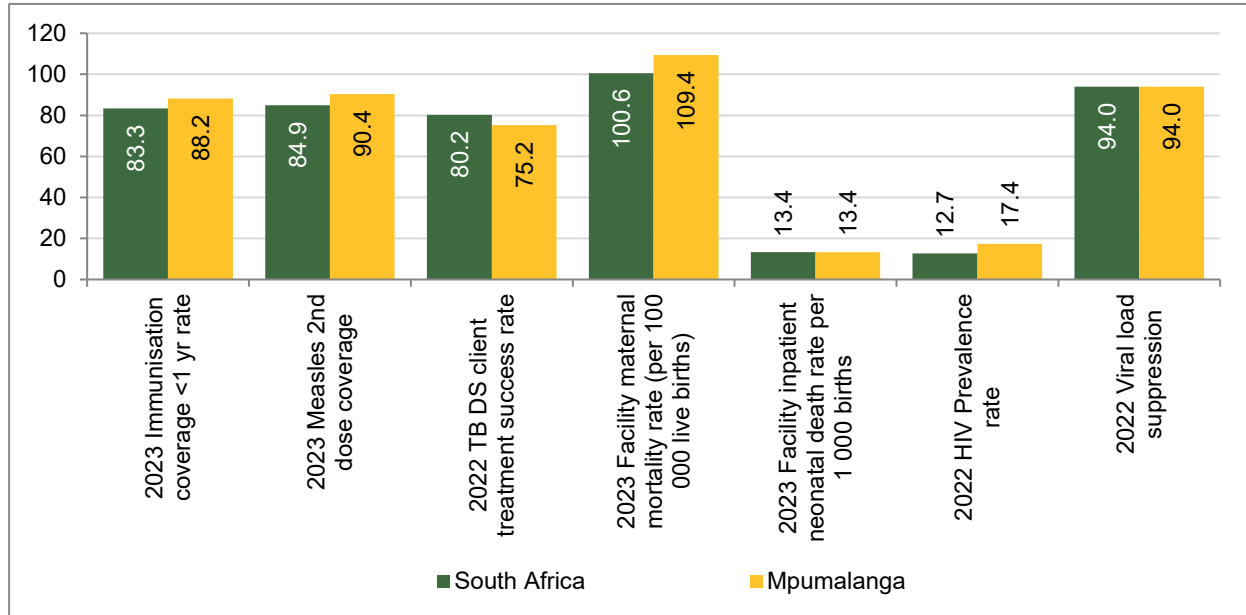
According to survey results from the Human Sciences Research Council (HSRC), Mpumalanga recorded the highest HIV prevalence at 17.4% in 2022. This translates to an estimated 890 000 people living with HIV in the province. By locality, HIV prevalence was higher among those residing in rural formal/farms (21.1%) compared to rural informal areas (18.4%) and lower in urban areas (15.5%).

The 95–95–95 targets are a set of global goals established by the United Nations Programme on AIDS and HIV. By 2025, the goal is that 95% of people living with HIV will know their HIV status, 95% of those who know their HIV-positive status will be accessing antiretroviral therapy (ART), and 95% of people on treatment will have suppressed viral loads. Combining all three 95% targets implies a target of 86% of all HIV positive individuals on ART and virally suppressed by 2025.

It is estimated that in 2024, 95% of people living with HIV aged 15 years and older in Mpumalanga were aware of their HIV status, 86% of those diagnosed were on ART and 92% of those on ART were virally suppressed. The combined result for Mpumalanga was 75% in 2024, which fell short of the combined target of 95% and was the third highest/best among the provinces.

¹⁶ State paid and School Governing Body paid educators

¹⁷ This rate measures the number of deaths of live born babies that occur within 7 completed days after birth per 1 000 live births. It includes only neonatal deaths when the foetus is of 26 or more weeks' gestational age and/or weighs 500g or more.

Figure 1.14: Comparison of selected health indicators between South Africa & Mpumalanga, 2022 & 2023

Sources: Health Systems Trust – District Health Barometer, 2025

Human Science Research Council (HSRC) – 6th South African National HIV Prevalence, Incidence and Behaviour Survey, 2024

Medical aid coverage

According to the *GHS 2024*, only 10.4% of individuals in Mpumalanga were members of medical aid schemes in 2024. This was lower than the national average (15.5%) and Mpumalanga ranked sixth highest/fourth lowest among the nine provinces. The share of individuals that were members of medical aid schemes in Mpumalanga decreased from 14.9% in 2014.

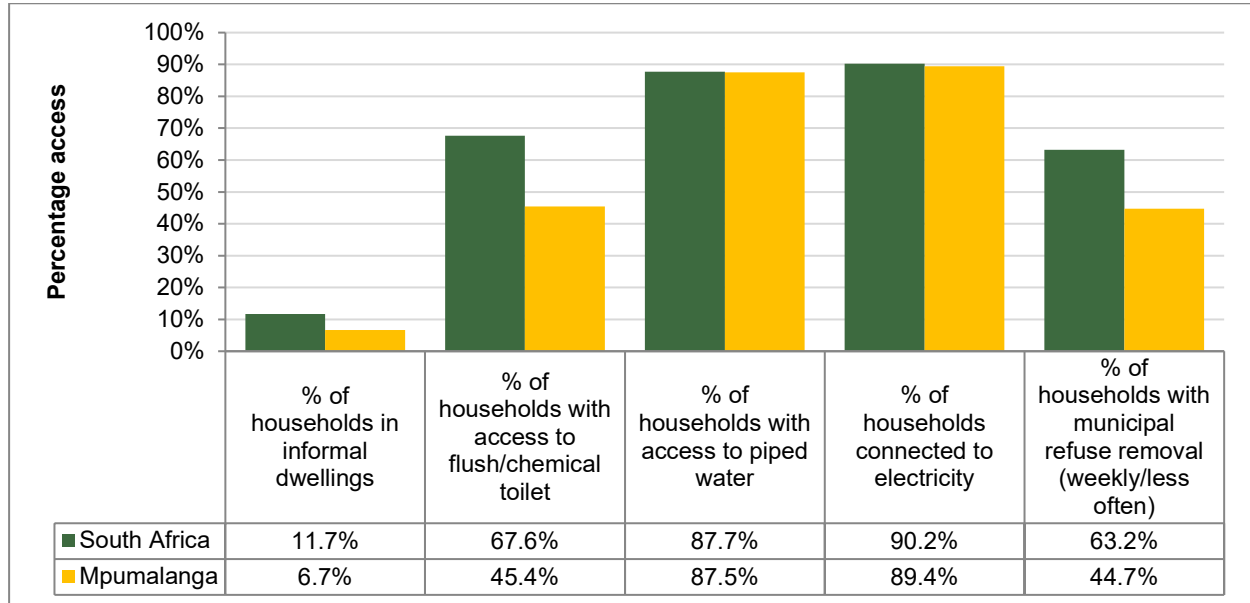
1.2.9 Household services profile

According to Figure 1.15, the share of households in Mpumalanga that occupied informal housing (6.7%) was lower than the national average at 11.7% in 2024. Less households in Mpumalanga had access to flush/chemical toilets (45.4%) in 2024 than in South Africa (67.6%). The proportion of Mpumalanga's households with access to piped water (87.5%) was slightly lower than in South Africa (87.7%), and the households connected to electricity was also slightly lower in Mpumalanga (89.4%) than the national average (90.2%). Households with municipal refuse removal (44.7%) was substantially lower than the national average (63.2%).

It is clear from Table 1.18 that 193 380 households in Mpumalanga still lacked access to piped water in any form and 103 124 households were still living in informal dwellings in 2024. The number of households that were not connected to electricity numbered 164 131, whereas 842 500 households did not have access to a flush/chemical toilet and 846 944 households indicated that it received no municipal refuse removal at least weekly or less often.

The percentage of households in Mpumalanga without access to flush/chemical toilets was 54.6% in 2024 and was the second highest among the nine provinces. Figure 1.16 further reveals that Mpumalanga had the sixth lowest/fourth highest share of households with no toilets and bucket toilets (1.2%).

Figure 1.15: Access to household services in Mpumalanga, 2024



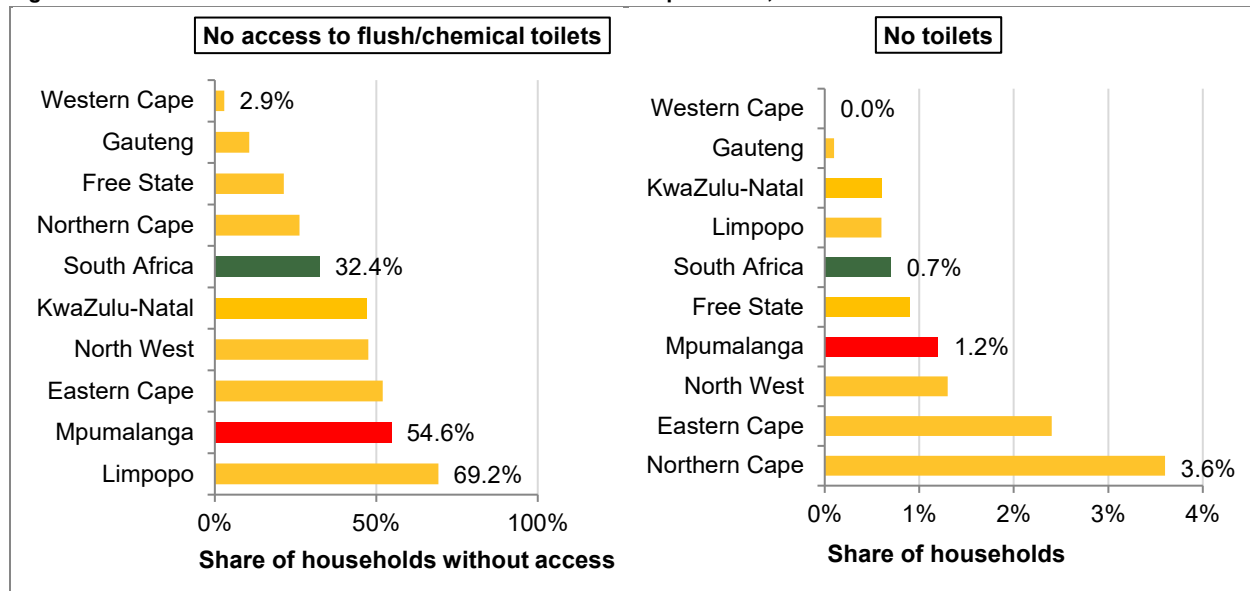
Source: Stats SA – GHS 2024

Table 1.18: Household services backlog number in Mpumalanga, 2024

Household service	Backlog number
Without flush/chemical toilets	842 500
Other sources of water for drinking (no piped water)	193 380
No electricity connection	164 131
Informal dwellings	103 124
No municipal refuse removal (weekly/less often)	846 944

Sources: Stats SA – GHS 2024

Figure 1.16: Selected household service levels in South Africa & provinces, 2024



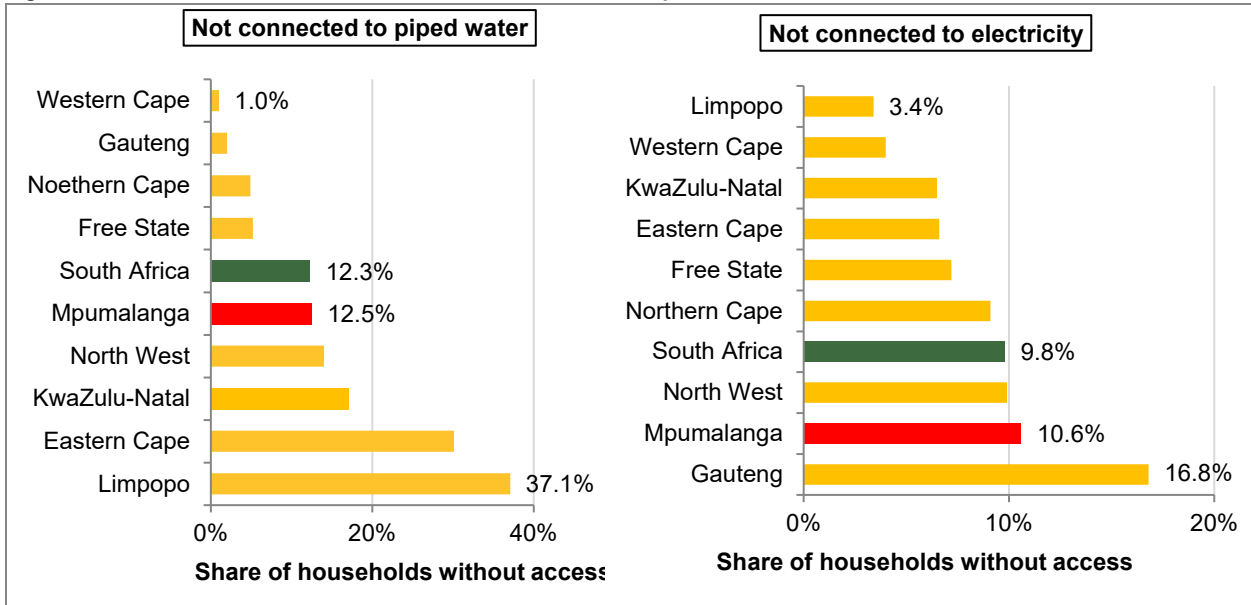
Source: Stats SA – GHS 2024

In 2024, the percentage of households not connected to piped water in Mpumalanga was recorded at 12.5% (Figure 1.17). This was the fifth highest/lowest backlog among the nine provinces and worse than the national backlog of 12.3%. The percentage of households in Mpumalanga not connected to electricity was recorded at 10.6% in 2024. In 2024, the electricity backlog in Mpumalanga was the second highest/worst and worse than the national backlog of

9.8%.

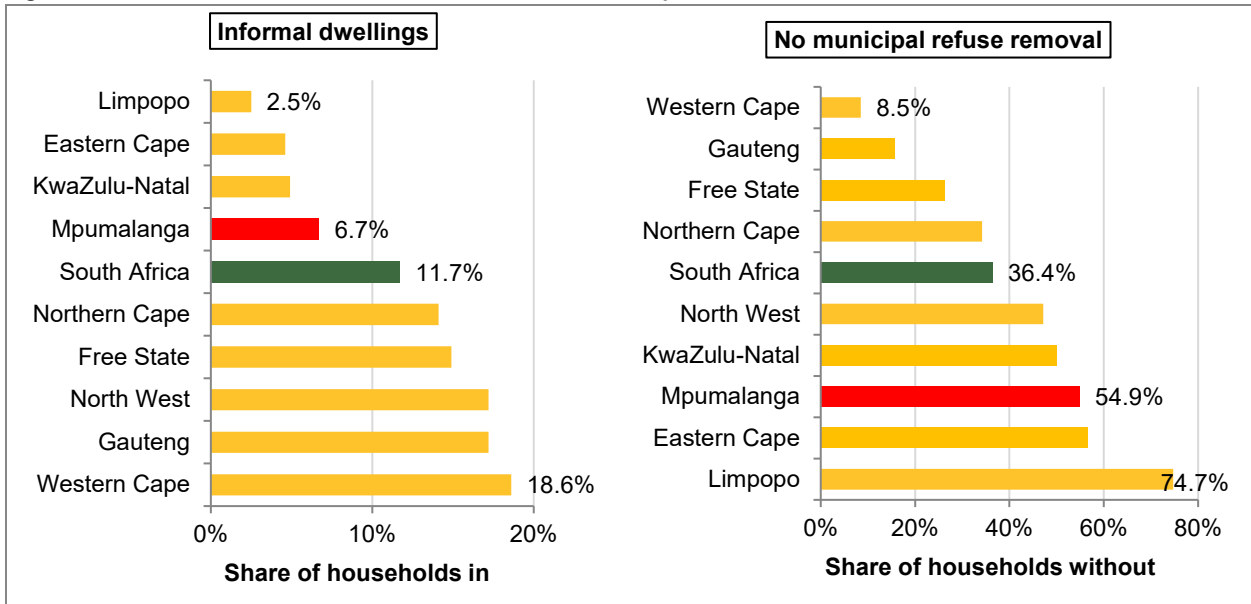
A relatively small percentage of households in Mpumalanga (6.7%) occupied informal dwellings in 2024, compared to the national figure of 11.7% (Figure 1.18). Mpumalanga ranked fourth lowest (best) among the nine provinces. The percentage of households that did not benefit from regular municipal refuse removal was recorded at 54.9% in 2024. This was the third highest/worst share among the nine provinces.

Figure 1.17: Selected household service levels in South Africa & provinces, 2024



Source: Stats SA – GHS 2024

Figure 1.18: Selected household service levels in South Africa & provinces, 2024



Source: Stats SA – GHS 2024

1.2.10 Crime profile

Among the four categories of serious community reported crimes displayed in Table 1.19, it is evident that in South Africa crime declined/improved between 2023/24 and 2024/25 in all of the

four serious community reported crimes categories. Over the same period, community reported crime in Mpumalanga declined/improved in the same four categories. Mpumalanga's improvement in contact crimes, contact related crimes and property related crimes were better than the national improvement. However, the province's other serious crimes did not improve as fast as the national total.

These crime statistics hold significant economic and socio-economic implications for Mpumalanga and the broader South African context. The persistent high levels of crime, particularly serious and violent offenses, have created an atmosphere of fear and insecurity among the South African population. This climate of fear not only impacts the daily lives of individuals but also hinders the country's overall economic development. Investors are deterred, and businesses face higher security costs, both of which can negatively affect economic growth and job creation.

In this context, addressing crime is not just a matter of law enforcement but a crucial element of ensuring economic stability and improving the quality of life for all South Africans. It is imperative that comprehensive strategies are developed and implemented to tackle crime at its root causes, promote community safety, and foster an environment conducive to economic prosperity and social well-being.

Table 1.19: Serious community reported crimes in South Africa and provinces, 2024/2025

Provinces	Contact crimes ¹⁸		Contact related crimes ¹⁹		Property related crimes ²⁰		Other serious crimes ²¹	
	Number	% change	Number	% change	Number	% change	Number	% change
Western Cape	117 492	-0.8%	26 712	-7.1%	55 213	-16.1%	88 314	-7.4%
Eastern Cape	71 000	-1.4%	12 299	-2.2%	37 665	-5.6%	36 570	-6.0%
Northern Cape	20 109	0.5%	3 756	-5.9%	9 751	-13.6%	10 308	-7.7%
Free State	42 405	0.2%	6 792	-0.1%	21 114	-8.5%	22 672	-3.2%
KwaZulu-Natal	117 184	3.1%	15 757	3.5%	54 642	-7.2%	70 615	2.6%
North-West	44 861	-1.3%	7 136	-0.4%	22 852	-6.7%	23 860	-2.1%
Gauteng	173 657	-6.5%	25 869	-6.3%	80 071	-11.0%	128 848	-2.6%
Mpumalanga	37 437	-3.6%	5 523	-5.2%	22 348	-8.7%	22 596	-2.2%
Limpopo	39 991	-4.7%	7 684	-4.0%	23 568	-2.7%	27 966	-4.1%
Total	664 136	-2.1%	111 529	-3.8%	327 224	-9.6%	431 749	-3.3%

Source: South African Police Service – Crime Situation in South Africa 2024/25

1.3 Economic indicators

The *Medium Term Development Plan* (MTDP) proposes three strategic, interrelated and interlinked priorities. Strategic Priority 1, *Inclusive Growth and Job Creation*, is established as the apex priority and all spheres of government, clusters and sectors must align efforts to drive relevant economic interventions. This priority mandates the implementation of policies and strategies designed to stimulate the economy, ensuring sustained GDP growth and the creation of new employment opportunities across various sectors.

1.3.1 Economic growth

¹⁸ 7 serious community reported contact crimes are murder, sexual offences, attempted murder, assault grievous bodily harm (GBH), common assault, common robbery & aggravated robbery.

¹⁹ 2 serious community reported contact related crimes are arson & malicious damage to property.

²⁰ 5 serious community reported property related crimes are burglary at residential premises, burglary at non-residential premises, theft of motor vehicle and motorcycle, theft out of or from motor vehicle & stock theft.

²¹ 3 serious community reported other serious crimes are other theft, commercial crime, & shoplifting.

The MTDP target is an average annual economic growth of at least 3%.

GDP contribution and growth

On 18 September 2025, Stats SA published statistics on provincial GDP from 2013 to 2024. Therefore, for the purpose of this publication, and to fill in the gap between 1996 and 2013, the provincial GDP estimates will combine the statistics from Stats SA as well as provincial GDP estimates from S&P Global.

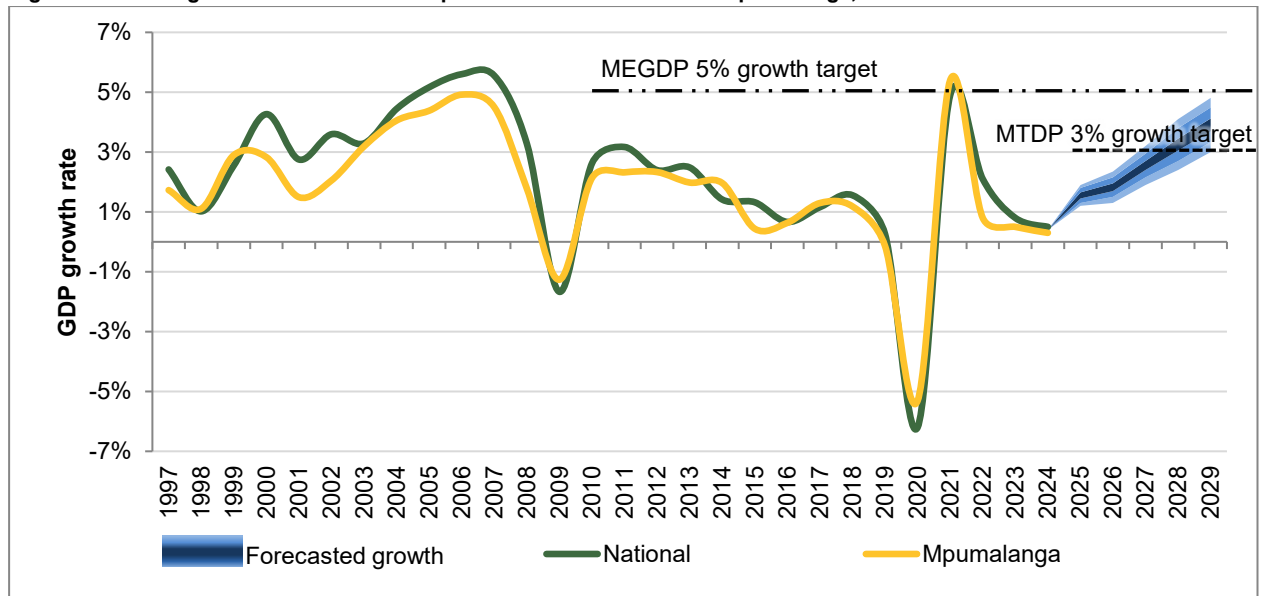
Provincial contribution

It is estimated that in 2024, Mpumalanga contributed some R567.6 billion in current prices, or some 7.7% (fifth largest), to the GDP of South Africa. Converted to constant 2015 prices, Mpumalanga's contribution was R344.1 billion in 2024. In 2024, Mpumalanga's contribution in constant 2015 prices was also the fifth largest among the nine provinces. Mpumalanga's contribution in constant 2015 prices decreased from 8.3% in 1996 to 7.4% in 2024. Gauteng (33.7%) was the main contributor to the national economy in 2024.

Historic growth patterns

In general, the economic growth of the province, as measured by growth in the GDP, was lower than the national rate (Figure 1.19). The provincial economy has outperformed the national economy in terms of GDP growth only in 1998, 1999, 2014, 2017, 2020 and 2021. The average annual growth rate for the country and Mpumalanga over the period 1996 to 2024 was 2.2% and 1.7%, respectively.

Figure 1.19: GDP growth rates at constant prices for South Africa and Mpumalanga, 1997-2029



Sources: Stats SA – Provincial Gross Domestic Product 2024
S&P Global – ReX, December 2025

It is of great concern that the average annual economic growth for South Africa was only 0.4% between 2019 and 2024, whereas Mpumalanga's economy expanded by only 0.3% per annum over the same period (Table 1.20). Mpumalanga recorded only the eighth fastest/second slowest

annual average GDP growth rate in the 28-year period and the joint sixth fastest growth between 2019 and 2024. In 2024, Mpumalanga's economy expanded by 0.3%, which was slower than the 0.5% growth registered in 2023. In 2023, Mpumalanga's growth was the seventh fastest overall and the 2024 estimate is sixth fastest.

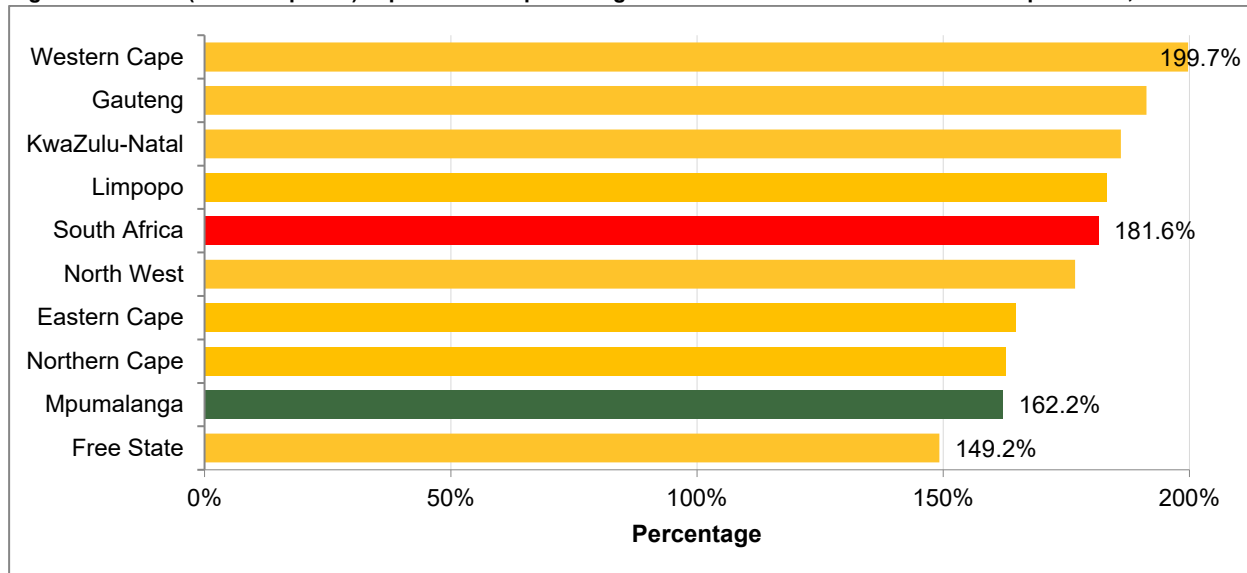
Table 1.20: Historic and forecasted GDP growth rates at constant prices for South Africa and provinces, 1996-2029

Province	1996-2024	1996-2000	2001-2006	2007-2012	2013-2018	2019-2024	2024-2029
Western Cape	2.5%	2.8%	5.2%	2.2%	1.4%	0.6%	2.5%
Eastern Cape	1.8%	2.4%	3.6%	1.8%	0.8%	0.4%	2.0%
Northern Cape	1.8%	2.7%	3.4%	1.5%	1.4%	0.4%	2.2%
Free State	1.4%	1.1%	3.8%	1.6%	0.8%	0.2%	2.1%
KwaZulu-Natal	2.2%	2.1%	4.2%	2.3%	1.4%	0.4%	2.2%
North West	2.1%	0.9%	5.0%	1.5%	0.5%	0.4%	1.7%
Gauteng	2.3%	3.1%	4.8%	2.1%	1.4%	0.3%	2.3%
Mpumalanga	1.7%	2.1%	3.7%	1.5%	1.1%	0.3%	2.0%
Limpopo	2.2%	3.9%	3.7%	1.4%	1.1%	0.3%	2.4%
South Africa	2.2%	2.6%	4.4%	1.9%	1.2%	0.4%	2.2%

Sources: Stats SA – Provincial Gross Domestic Product 2024
S&P Global – ReX, December 2025

Because of the moderate economic growth experienced in South Africa over the last 28 years, the South African economy has not doubled in size between 1996 and 2024. From Figure 1.20 it is also evident that no provincial economy in 2024 was double its size of 1996. By 2024, the Western Cape economy, which grew the fastest between 1996 and 2024, was 199.7% of its 1996 size. Mpumalanga's economy was 162.2% of its 1996 size and registered the eight highest/second lowest increase. For an economy to double in size over a 28-year period, an annual average growth rate of 2.5% is required.

Figure 1.20: GDP (constant prices) expressed as a percentage of 1996 GDP values in South Africa & provinces, 2024



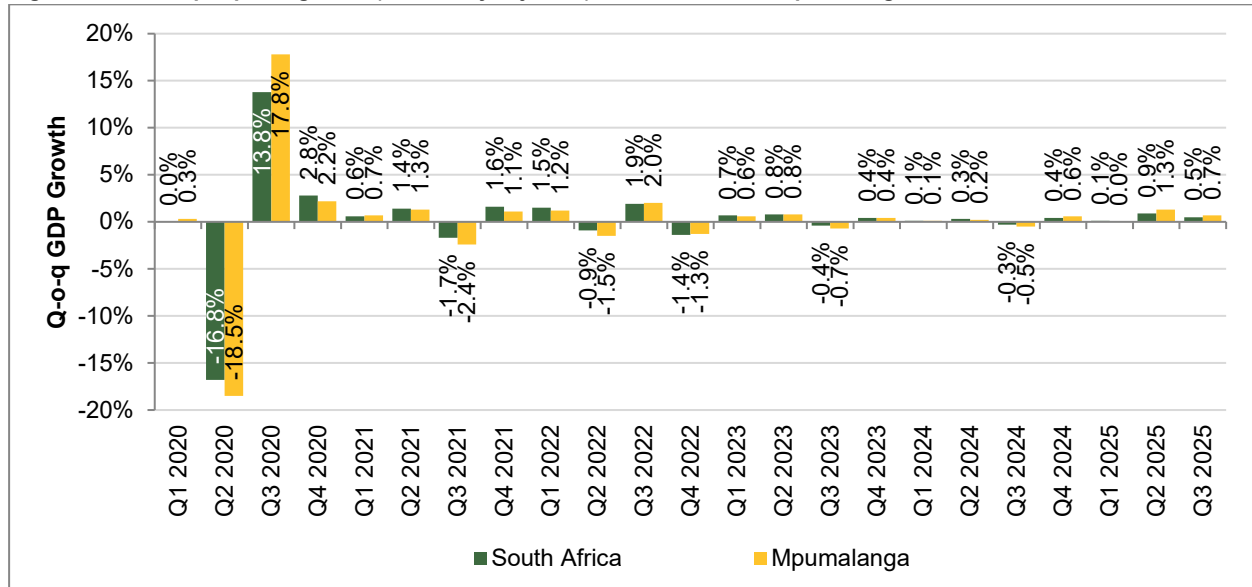
Sources: Stats SA – Provincial Gross Domestic Product 2024
S&P Global – ReX, December 2025

Economic growth since COVID-19

Prior to the COVID-19 outbreak in 2019, the economy of South Africa was already

underperforming with a very low 0.3% growth rate and a quarter-on-quarter²² (q-o-q) GDP growth (seasonally adjusted) in Q1 2020 of 0.0%. In Q2 2020, when the COVID-19 lockdown was at its most severe, the South African economy contracted by 16.8% (seasonally adjusted) and the Mpumalanga economy by 18.5% (Figure 1.21). With the easing of the lockdown, the national and provincial economies expanded again in Q3 2020 by 13.8% and 17.8%, respectively. The national economy would eventually contract by 6.2% in 2020 and the Mpumalanga economy by 5.3%.

Figure 1.21: Real q-o-q GDP growth (seasonally adjusted) in South Africa & Mpumalanga, Q1 2020-Q3 2025



Sources: Stats SA – GDP, 2025

S&P Global – ReX, December 2025 & calculations based thereon

The national and provincial economies have faced persistent challenges in its economic recovery efforts since 2020, grappling with both domestic and global factors. On the domestic front, load shedding has posed a significant obstacle, while globally, modest growth hindered mostly by supply chain bottlenecks has compounded the difficulties. Nevertheless, in 2021, both the South African and Mpumalanga economies registered, respective, economic growth of 4.9% and 5.4% from the low base of 2020. Growth slowed to 2.1% nationally and 0.8% provincially in 2022, followed by even weaker expansion in 2023 at 0.8% and 0.5%, respectively. In 2024, the national economy expanded by only 0.5% and the Mpumalanga economy by 0.3%.

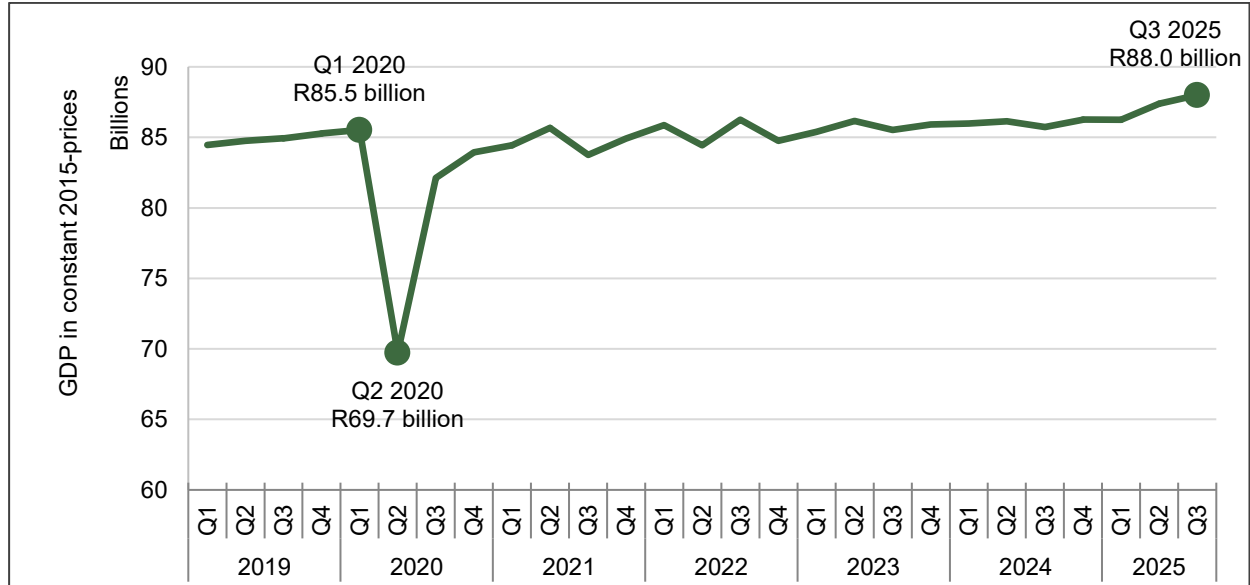
In Q3 2025, the South African economy expanded by 0.5%, following an expansion of 0.9% in the previous quarter. Over the last twenty-one quarters since the severe slump in Q2 2020, the South African economy has recorded sixteen quarters of expansion and five of decline (Figure 1.21). Despite the sixteen quarters of expansion, the national economy was only 3.5% larger in Q3 2025 than what it was in Q1 2020, before the COVID-19 pandemic.

The national economy experienced real GDP growth of only 0.5% in 2024. The 2024 growth was below the growth target and South Africa's economic progress since COVID-19 has been predominantly stagnant. The annual increase in real GDP in 2024 was primarily led by higher economic activities in finance, personal services and utilities. Agriculture, construction, trade, transport and manufacturing contracted in 2024.

²² Q-o-q analysis compares the current quarter to the previous quarter.

The provincial economy has also registered sixteen quarters of growth and five of contraction since the drop in economic activity during Q2 2020. The contraction in Q2 2020 was so severe that the provincial economy, despite the sixteen quarters of expansion, was only 2.9% larger in Q3 2025 than what it was in Q1 2020. The sharp decline in Mpumalanga's economic activity during Q2 2020, when lockdown restrictions were at their most severe, is evident in Figure 1.22. In Q1 2020, real GDP was R85.5 billion, which shrunk to R69.7 billion in Q2 2020 as the economy was severely impeded by the strict lockdown regulations. In Q3 2025, the Mpumalanga economy was the largest ever on record.

Figure 1.22: Real GDP (seasonally adjusted) in Mpumalanga, Q1 2019-Q3 2025



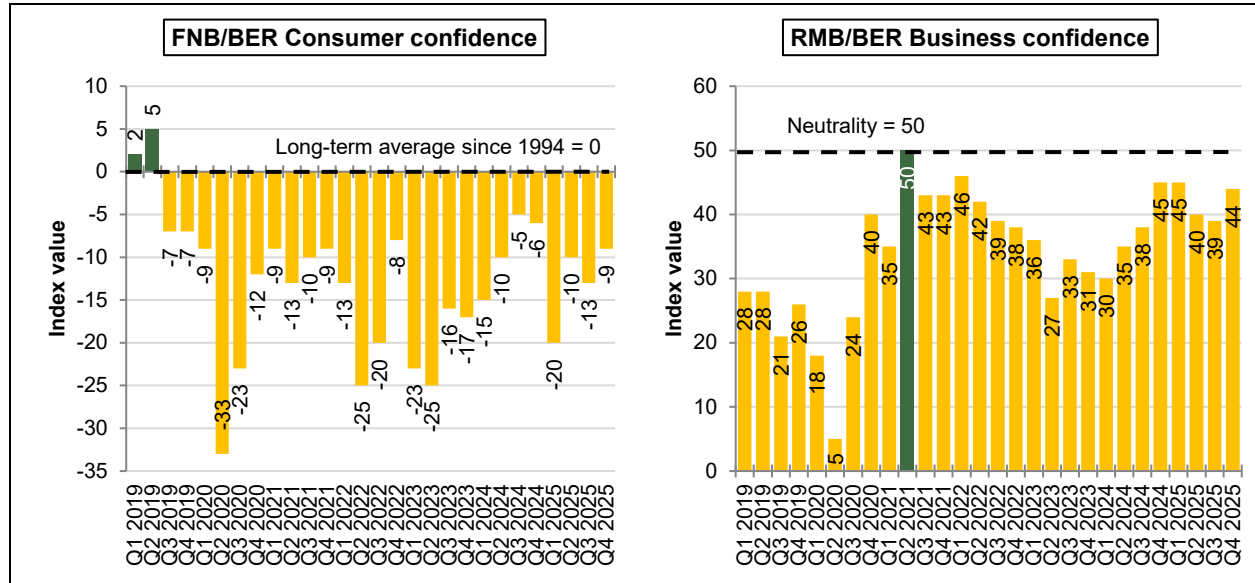
Source: S&P Global – ReX, December 2025 & calculations based thereon

Consumer confidence as well as business confidence in South Africa has been predominantly negative over the last six years (Figure 1.23). Consumer confidence rebounded from -13 index points to -9 in Q4 2025, moving closer to the relatively positive levels observed during the second half of 2024. Following two consecutive declines, business confidence rose by five points to 44 in Q4 2025. It, however, signal that underlying economic conditions remain subdued and most firms remain dissatisfied.

Forecasted growth

Current 2026 growth estimates for South Africa by the IMF (1.4%) and World Bank (1.4%) points to below average economic growth in 2026. The Organisation for Economic Cooperation and Development (OECD) also projects slow economic growth of 1.3% in 2026. The latest South African Reserve Bank (SARB) forecast in January 2026 estimated the national economy to expand by 1.4% in 2026 and the Minister of Finance announced in the February 2026 Budget Speech that the expected economic growth for 2026 is 1.6%.

The annual average growth rates for South Africa and Mpumalanga, from 2024 to 2029, are forecasted at 2.2% and 2.0%, respectively (Table 1.5). Mpumalanga's economy is forecasted to achieve the joint second slowest annual average growth among the nine provinces over the period 2024 to 2029. It is expected that the Mpumalanga economy will expand in 2026 by 1.3%.

Figure 1.23: Confidence levels in the South African economy, 2019-2025

Sources: Bureau for Economic Research (BER) – FNB/BER Consumer Confidence Index, 2025
BER – RMB/BER Business Confidence Index, 2025

GDP per capita

GDP per capita is often considered an indicator of a region's standard of living on the rationale that all citizens would benefit from the region's increased economic production. Mpumalanga Vision 2030, states that the GDP per capita expressed in constant 2015 prices must increase from an estimated R72 500 in 2010 to R140 000 by 2030. In 2024, the provincial GDP per capita was, however, lower than in 2010 with an estimate of only R68 700 per person. Sustained annual average GDP growth of more than 5% is necessary to come near to the set target of R140 000 by 2030.

Fixed investment

The MTDP aims to facilitate domestic and foreign investment in Mpumalanga, targeting a minimum of R50 billion in total investment.

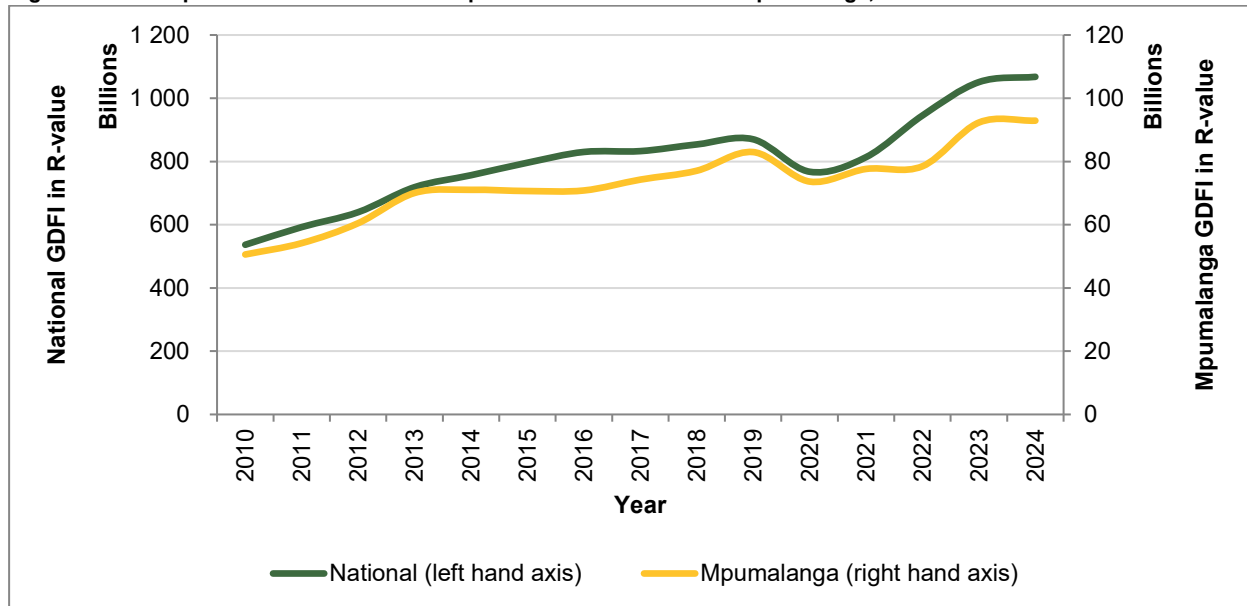
Investment in infrastructure builds economic capacity and enhances competitiveness, while contributing to the quality of life of poor people. In 2024, the gross domestic fixed investment (GDFI) in Mpumalanga amounted to R92.9 billion which was equal to 9.3% of total GDFI in South Africa (Figure 1.24). From 2021 to 2024, GDFI expanded on average by 9.5% per annum in South Africa and by 6.2% per annum in Mpumalanga.

In 2024, expenditure by the Mpumalanga Provincial Government (MPG) on infrastructure was equal to approximately 1.5% of provincial GDP. If the 2024 Municipal Infrastructure Grant (MIG) expenditure by municipalities is added to MPG infrastructure expenditure, then public expenditure on infrastructure was equal to 2.1%.

The Mpumalanga Investment and Mining Conference, held in October 2025, brought together the Mpumalanga Provincial Government, the national Department of Mineral and Petroleum Resources, private companies and other social partners to address key challenges facing the

economy. A key outcome of the conference was the announcement of investment pledges amounting to approximately R240 billion, underscoring strong investor interest in the province.

Figure 1.24: Comparison of GDFI at constant prices in South Africa and Mpumalanga, 2010-2024



Source: Quantec, 2025

1.3.2 Inclusive growth

The overall Inclusive Growth Index²³ (IGI) seeks to reflect the extent to which people living within a specific region can be considered included in the benefits of economic growth and national prosperity and the extent to which they are equipped with the skills that aid participation in the economy. An examination of the differences between regions is important in that it highlights geographical patterns in economic inclusion and prosperity.

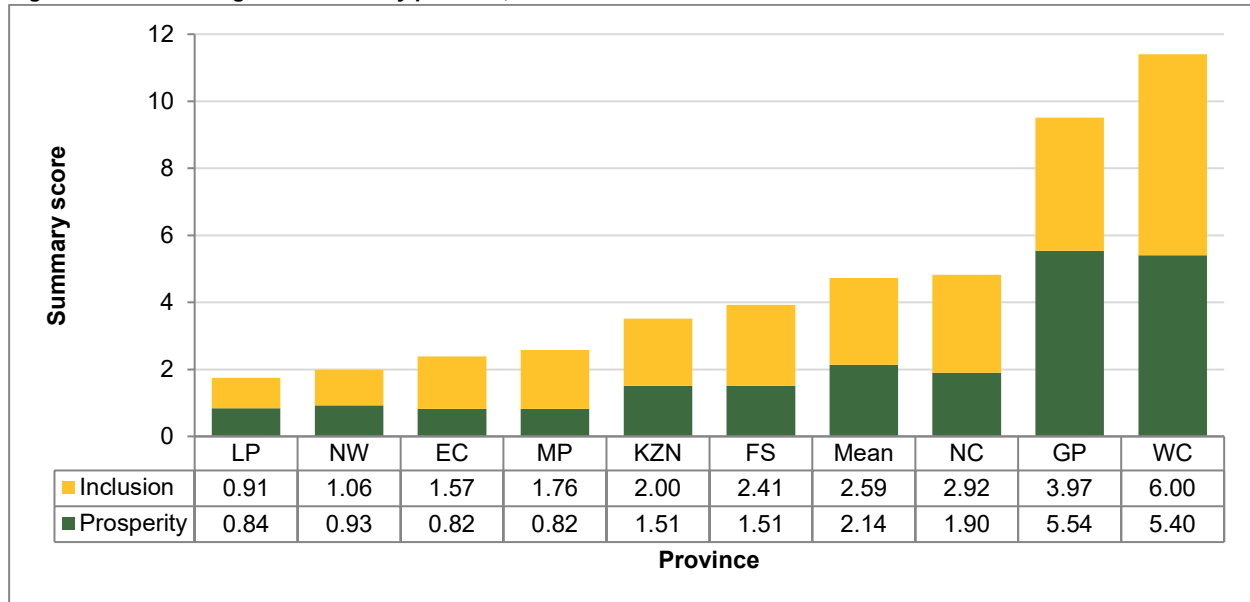
In 2024, Western Cape and Gauteng recorded the highest overall IGI scores of 11.40 and 9.51, respectively (Figure 1.25). Limpopo (1.75) and North West (1.99), registered the lowest overall scores among the nine provinces. Mpumalanga's overall IGI score of 2.58 was the sixth highest/fourth lowest among the nine provinces. Mpumalanga's score was considerably lower than Western Cape and Gauteng in the first two positions and lower than the mean (4.73) for the nine provinces. The economic inclusion theme made the largest contribution in eight provinces (including Mpumalanga) and the prosperity theme only made the largest contribution in Gauteng.

If the individual prosperity and economic inclusion themes are considered, there were differences in rankings compared with the overall IGI score. For example, Mpumalanga scored joint ninth highest/lowest in the prosperity theme and sixth highest/fourth lowest in the economic inclusion theme.

²³ The Inclusive Growth Index was adapted from the Inclusive Growth (IG) Monitor developed by Manchester University in 2014. The Inclusive Growth Index depicts the extent to which people living within an area may be considered as economically included and benefiting from broader national prosperity. The index is divided into two themes (Economic inclusion and Prosperity) each with three underlying dimensions constituted by a set of two indicators. Each indicator is normalised giving a minimum score of zero for the lowest scoring area and a maximum of one for the highest scoring. This means that each dimension has a minimum score of zero and a maximum score of two, therefore each theme can have a minimum score of zero and maximum of six.

The normalised change scores, displayed in Figure 1.26, provide a way of assessing overall change on the two themes based upon percentage change in the underlying indicators. Here an area with the lowest score has the least improvement or greatest deterioration on a given theme, whereas the area with the highest score has the biggest improvement or least deterioration. The change scores provide a way of summarising the performance of different regions in inclusive growth over the 5-year period between 2019 and 2024.

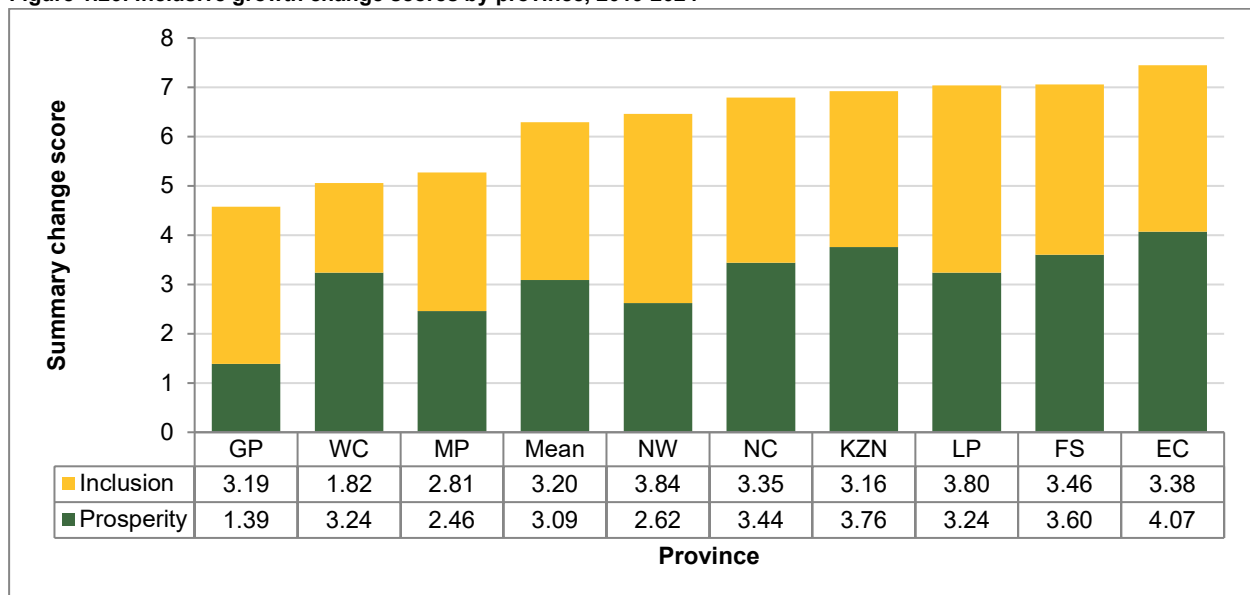
Figure 1.25: Inclusive growth scores by province, 2024



Source: DEDT - Economic Analysis Inclusive Growth Model, 2025

When examining change in economic inclusion and prosperity together, the overall IGI change scores show that between 2019 and 2024, Eastern Cape (7.45), Free State (7.06) and Limpopo (7.04) experienced the biggest improvement in their respective scores. Mpumalanga (5.27) recorded the third lowest/seventh highest IGI change score, and it is evident that Mpumalanga's IGI change score was lower than the mean IGI change score (6.29) between 2019 and 2024.

Figure 1.26: Inclusive growth change scores by province, 2019-2024



Source: DEDT - Economic Analysis Inclusive Growth Model, 2025

When one considers the change in individual theme scores, it is apparent that the majority of change in all nine provinces were not down to one dominant theme. Four provinces (Mpumalanga included) recorded higher change scores in the inclusion theme than in the prosperity theme, whereas five provinces recorded higher change scores in the prosperity theme.

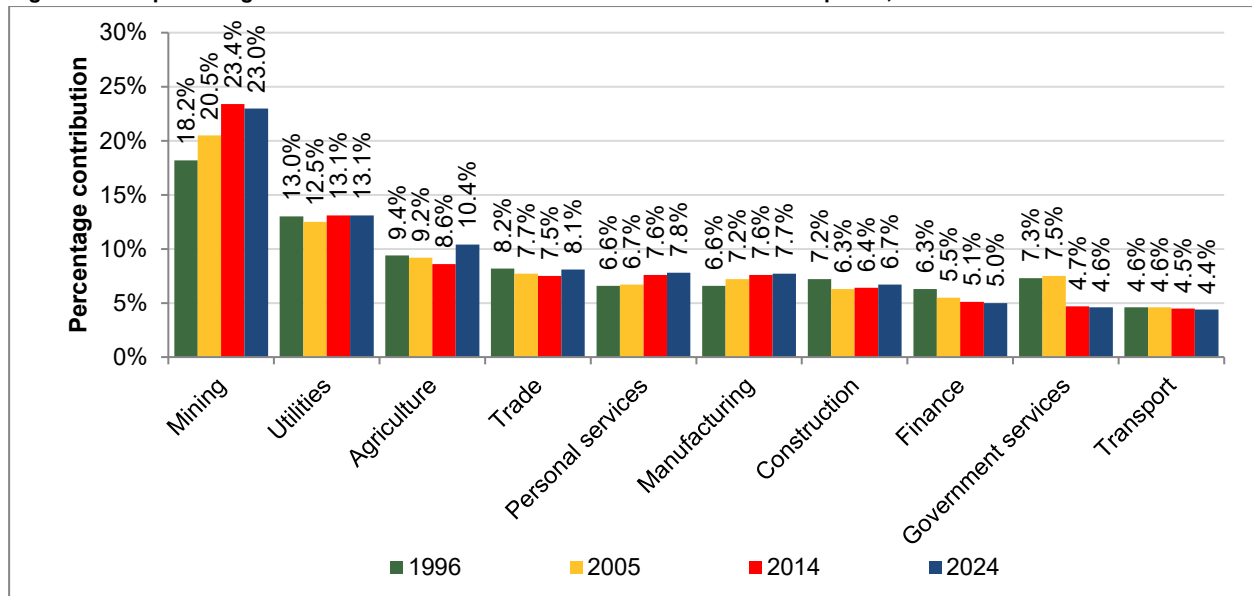
Between 2019 and 2024, North West (3.84) registered the highest improvement in economic inclusion and Western Cape (1.82) the lowest. Over the same period, Eastern Cape (4.07) recorded the highest change score in the prosperity theme and Gauteng (1.39) the lowest. Mpumalanga recorded the second lowest change score in the economic inclusion theme and the second lowest in the prosperity themes between 2019 and 2024.

1.3.3 Regional contribution

The economic industries are classified according to the International Standard Industrial Classification of all Economic Activities (ISIC). This classification system, employed by Stats SA, groups together economic activities that are closely related. Statistical information is then collected and classified according to the categories of economic activities, which are as homogenous as possible.

Figure 1.27 depicts the contribution of each of the economic industries in Mpumalanga to the corresponding national industry between 1996 and 2024. It is estimated that in 2024, the province was a substantial role-player in the national mining and utilities (mainly electricity) industries, with respective shares of 23.0% and 13.1%. It is noticeable that the contribution by Mpumalanga's mining, utilities, agriculture, personal services and manufacturing industries increased between 1996 and 2024, whereas the other industries' contribution declined.

Figure 1.27: Mpumalanga's contribution to South Africa's industries at constant prices, 1996-2024



Sources: Stats SA – Provincial Gross Domestic Product 2024
S&P Global – ReX, December 2025

Table 1.21 exhibits the contribution by each of the three districts to the provincial industries in 2019 and 2024. Nkangala was the largest contributor to the provincial GVA with a share of 38.9% in 2024. In 2024, the contribution by Gert Sibande was 25.8% and that of Ehlanzeni 35.3%.

Nkangala made considerable contributions to the province's mining (66.0%), utilities (45.8%) and manufacturing (38.6%) in 2024. Gert Sibande made substantial contributions to agriculture (38.5%) and manufacturing (32.4%), whereas Ehlanzeni played a major role in the province's construction (41.7%), trade (42.8%), finance (43.8%) and community services (45.3%).

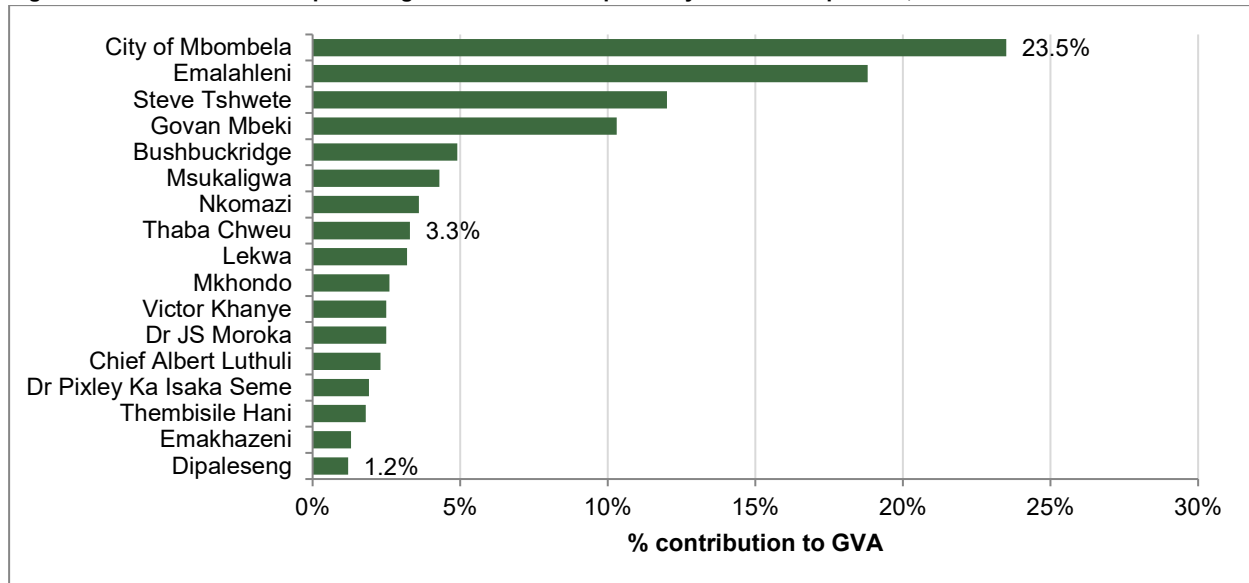
Table 1.21: Regional contribution to Mpumalanga's industries, GVA at constant prices, 2019-2024

Industry	Gert Sibande		Nkangala		Ehlanzeni	
	2019	2024	2019	2024	2019	2024
Agriculture	38.3%	38.5%	27.1%	28.7%	34.6%	32.7%
Mining	27.7%	26.2%	64.0%	66.0%	8.3%	7.8%
Manufacturing	35.7%	32.4%	34.2%	38.6%	30.1%	29.0%
Utilities	23.6%	23.1%	47.6%	45.8%	28.7%	31.1%
Construction	24.0%	24.0%	31.6%	34.3%	44.4%	41.7%
Trade	26.0%	25.7%	28.6%	31.5%	45.4%	42.8%
Transport	28.5%	28.2%	31.7%	35.1%	39.8%	36.7%
Finance	20.6%	21.3%	32.0%	34.9%	47.4%	43.8%
Community services	23.9%	23.5%	28.6%	31.1%	47.5%	45.3%
Total	26.6%	25.8%	37.1%	38.9%	36.2%	35.3%

Source: S&P Global – ReX, December 2025

Figure 1.28 depicts the percentage contribution by the seventeen local municipal areas to the provincial GDP in 2024. In 2024, City of Mbombela (23.5%), Emalahleni (18.8%), Steve Tshwete (12.0%) and Govan Mbeki (10.3%) contributed 64.6% to the Mpumalanga economy. Dipaleseng (1.2%) made the smallest contribution to the provincial economy.

Figure 1.28: Contribution to Mpumalanga GDP at constant prices by local municipal area, 2024



Source: S&P Global – ReX, December 2025

1.3.4 Sectoral contribution and performance

Current prices and constant prices

Current prices measures GDP using the actual prices we notice in the economy. Current prices make no adjustment for inflation and is also called nominal prices. Constant prices adjust for the effects of inflation and is also called real prices.

Table 1.22 and Figure 1.29 displays the GDP contribution in 2024 of the various economic industries in Mpumalanga in terms of current and constant 2015 prices. In terms of current prices in 2024, mining (R98.1 billion) was the largest industry and finance (R84.8 billion) the second largest industry in Mpumalanga. In terms of constant 2015 prices, personal services (R58.1 billion) was the largest industry in 2024 and finance (R56.5 billion) the second largest industry.

Table 1.22: Contribution of industries to Mpumalanga's GDP at basic prices, 2024

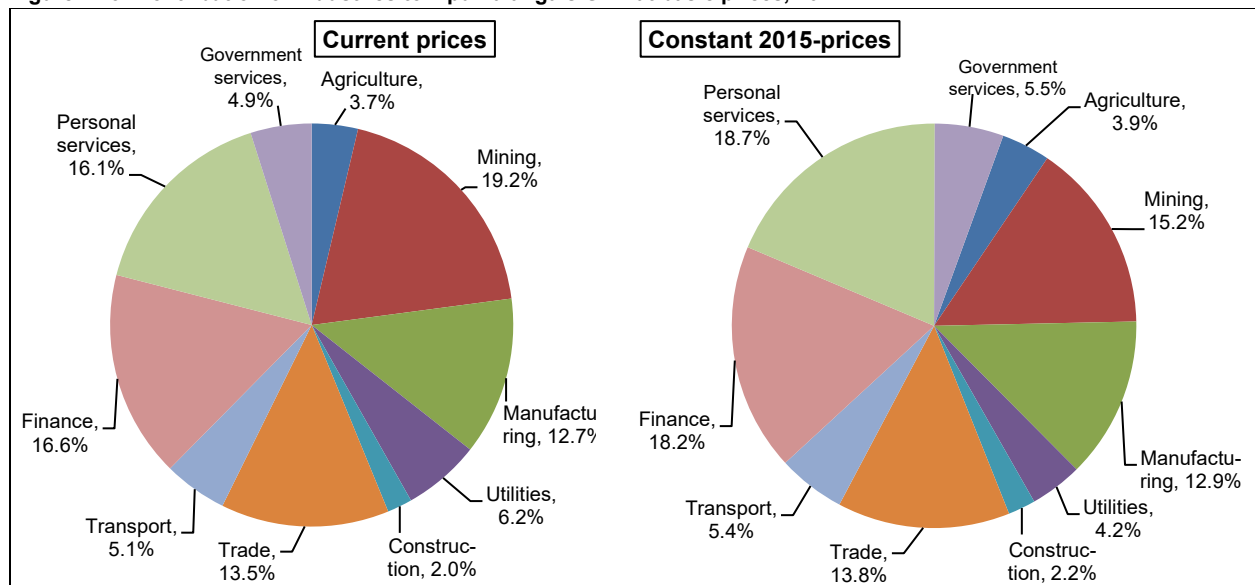
Industry	Current prices		Constant 2015 prices	
	Value R-billion	% contribution	Value R-billion	% contribution
Agriculture	R19.1	3.7%	R12.0	3.9%
Mining	R98.1	19.2%	R47.1	15.2%
Manufacturing	R65.2	12.7%	R40.1	12.9%
Utilities	R31.7	6.2%	R13.1	4.2%
Construction	R10.3	2.0%	R6.9	2.2%
Trade	R69.1	13.5%	R43.0	13.8%
Transport	R26.2	5.1%	R16.7	5.4%
Finance	R84.8	16.6%	R56.5	18.2%
Personal services	R82.7	16.1%	R58.1	18.7%
Government services	R24.8	4.9%	R17.2	5.5%
All industries at basic prices	R512.0	100.0%	R310.6	100.0%

Source: Stats SA – Provincial Gross Domestic Product 2024

In comparing the economy over different years, it is important to know if the economy is really producing more, or if the price of the products merely increased. If the GDP contribution of an industry went from R1 billion a year to R1.5 billion in the next year, that would seem to be a very substantial increase of 50% in production. However, if inflation was at 10% a year, the value of that extra 50% value addition would be reduced by the effects of inflation to 40%.

Using constant prices enables one to measure the actual change in output and not the increase due to the effects of inflation. When comparing the growth and the contribution of an industry between various years, there must be an adjustment for the effects of inflation. Therefore, in this publication, growth rates and contributions of industries are generally done with the aid of real or constant prices.

Figure 1.29: Contribution of industries to Mpumalanga's GDP at basic prices, 2024



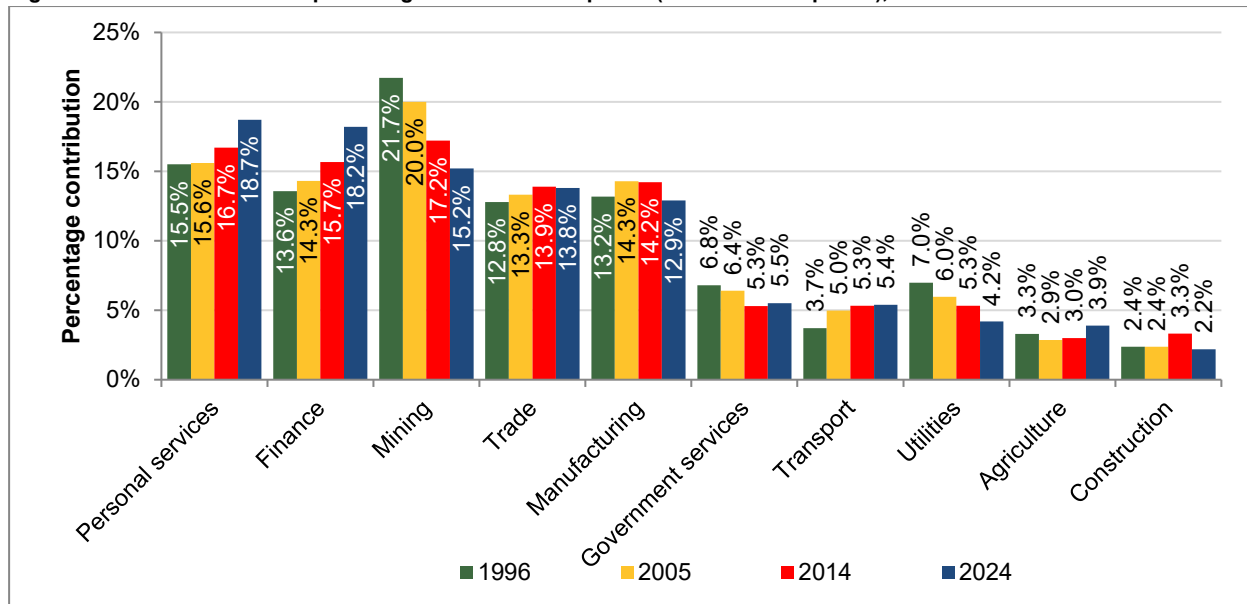
Source: Stats SA – Provincial Gross Domestic Product 2024

Structure of the provincial economy in constant 2015 prices

In 2024, the primary sector in Mpumalanga contributed 19.0%, the secondary sector 19.3% and the tertiary sector 61.6% to the provincial GDP at basic prices. Although the economy depended less on the primary sector in 2024 than in 1996 (25.0%), it continued to stand in contrast to the national primary sector's small contribution of 7.6% in 2024. The much smaller contribution by mining to the national economy (4.9% versus 15.2% in Mpumalanga) was the main reason for the difference in primary sector contribution. Nationally, the secondary sector added 17.3% and the tertiary sector 75.1% in 2024, with finance (27.0%) the single largest industry.

Figure 1.30 displays the share of each economic industry in the provincial economy between 1996 and 2024. It is estimated that in 2024, the three largest contributors to the provincial economy were personal services (18.7%), finance (18.2%) and mining (15.2%). The top three's ranking was somewhat different from 1996, when personal services contributed 15.5%, mining 21.7% and finance 13.6%.

Figure 1.30: Contribution to Mpumalanga's GDP at basic prices (constant 2015-prices), 1996-2024



Sources: Stats SA – Provincial Gross Domestic Product 2024
S&P Global – ReX, December 2025

Historic and forecasted growth for the economic industries of Mpumalanga is presented in Table 1.23. Between 1996 and 2024, the industries with the fastest economic growth were transport (3.2%) and finance (2.9%). Over the period 2024-2029, it is expected that agriculture (5.4%) and finance (3.2%) will record the highest average annual growth per annum. The relatively low growth expectation for mining and manufacturing is concerning.

Figure 1.30 illustrates the change in value by industry from 2019 to 2024. The real value of six industries increased whereas four industries declined. Personal services (R6.4 billion) registered the largest increase over the 5-year period and mining (-R5.6 billion) the largest decline.

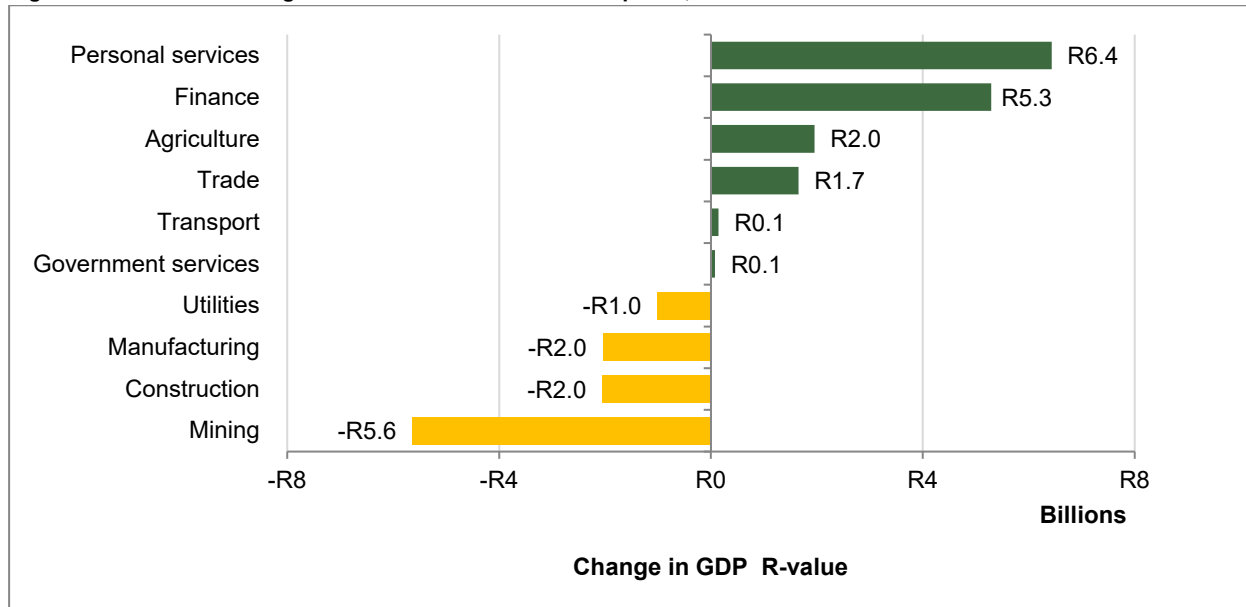
According to Table 1.24, finance is expected to be the main driver of provincial economic growth between 2024 and 2029. Personal services and trade are expected to make the second largest contribution to provincial growth in the 5-year period, followed by agriculture and transport.

Table 1.23: Historic and forecasted GDP growth rates at constant prices for Mpumalanga's economic industries, 1996-2029

Industry	1996-2024	1996-2000	2001-2006	2007-2012	2013-2018	2019-2024	2024-2029
Agriculture	2.4%	3.4%	0.4%	3.6%	6.1%	6.4%	5.4%
Mining	0.5%	2.6%	1.5%	-0.7%	1.6%	-3.1%	0.5%
Primary sector	0.8%	2.7%	1.4%	-0.2%	2.3%	-1.4%	1.6%
Manufacturing	1.8%	4.1%	4.4%	1.0%	0.4%	-0.9%	0.9%
Utilities	0.0%	0.1%	4.3%	0.3%	-1.6%	-2.4%	1.0%
Construction	1.6%	-4.3%	8.4%	4.7%	-0.9%	-5.8%	2.4%
Secondary sector	1.3%	2.1%	4.8%	1.3%	-0.2%	-1.9%	1.1%
Trade	2.1%	4.0%	3.5%	2.1%	0.4%	1.0%	1.9%
Transport	3.2%	6.8%	6.2%	2.1%	1.8%	-0.2%	3.1%
Finance	2.9%	1.0%	6.5%	2.2%	2.1%	1.7%	3.2%
Personal services	2.5%	3.7%	3.2%	1.3%	1.0%	3.4%	1.9%
Government services	1.1%	0.3%	3.7%	2.1%	1.4%	-0.8%	1.6%
Tertiary sector	2.4%	2.9%	4.4%	1.9%	1.3%	1.6%	2.3%
Total	1.7%	2.1%	3.7%	1.5%	1.1%	0.3%	2.0%

Sources: Stats SA – Provincial Gross Domestic Product 2024
S&P Global – ReX, December 2025

Figure 1.30: Absolute change in GDP rand value at constant prices, 2019-2024



Source: Stats SA – Provincial Gross Domestic Product, 2024

Table 1.24: Industry contribution to GDP at constant prices in Mpumalanga, 2024-2029

Industry	GDP share	Forecasted industry growth	Estimated contribution to provincial economic growth
	2024	2024-2029	2024-2029
Agriculture	3.9%	5.4%	0.2%
Mining	15.2%	0.5%	0.1%
Manufacturing	12.9%	0.9%	0.1%
Utilities	4.2%	1.0%	0.0%
Construction	2.2%	2.4%	0.1%
Trade	13.8%	1.1%	0.3%
Transport	5.4%	3.1%	0.2%
Finance	18.2%	3.2%	0.6%
Personal services	18.7%	1.9%	0.3%
Government services	5.5%	1.6%	0.1%
Total	100.0%	2.0%	-

Sources: Stats SA – Provincial Gross Domestic Product, 2024
S&P Global – ReX, December 2025

Structure of the districts

Table 1.25 displays the share of each economic industry in the three districts' economies in 2019 and 2024. The community services industry was the largest industry in Gert Sibande in 2024 with a 22.1% share. Mining activities made the largest contribution to the Nkangala economy as it added 25.7% to the district's economy in 2024. In 2024, the largest contributing industry in Ehlanzeni was community services with a share of 31.2%. The contributions by the tertiary sectors in the three districts increased between 2019 and 2024.

Table 1.25: Contribution to individual districts' GVA at constant prices by industry, 2019-2024

Industry	Gert Sibande		Nkangala		Ehlanzeni	
	2019	2024	2019	2024	2019	2024
Agriculture	4.7%	5.8%	2.4%	2.8%	3.1%	3.6%
Mining	18.0%	15.4%	29.8%	25.7%	3.9%	3.4%
Primary sector	22.7%	21.2%	32.1%	28.6%	7.1%	6.9%
Manufacturing	18.5%	16.2%	12.7%	12.8%	11.4%	10.6%
Utilities	4.1%	3.8%	5.9%	5.0%	3.7%	3.7%
Construction	2.6%	2.1%	2.5%	2.0%	3.6%	2.6%
Secondary sector	25.2%	22.0%	21.1%	19.7%	18.7%	16.9%
Trade	13.2%	13.8%	10.4%	11.2%	16.9%	16.8%
Transport	5.8%	5.9%	4.6%	4.9%	6.0%	5.6%
Finance	12.9%	15.0%	14.4%	16.3%	21.9%	22.6%
Community services	20.2%	22.1%	17.3%	19.4%	29.5%	31.2%
Tertiary sector	52.1%	56.8%	46.8%	51.7%	74.3%	76.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Source: S&P Global – ReX, December 2025

1.3.5 Diversification of the economy

The Tress Index measures the level of concentration or diversification in an economy. An index score of zero represents a much diversified economy, while a number closer to 100 indicates a high level of concentration.

In 2024, the economy of Mpumalanga appears to be more diversified than that of South Africa with an index score of 38.1 compared to a national score of 44.7. Among the nine provinces, Mpumalanga had the most diversified economy in terms of the Tress Index.

1.3.6 Comparative advantage of the economy

The location quotient is an indication of the comparative advantage of an economy. An economy has a location quotient larger (smaller) than one, or a comparative advantage (disadvantage) in a particular industry when the share of that industry in the provincial economy is greater (less) than the share of the same industry in the national economy.

Table 1.26 provides the location quotients of the various industries in Mpumalanga, indicating their respective comparative advantages. In Mpumalanga, agriculture (1.60), mining (1.88), utilities (3.50), construction (1.06) and trade (1.15) held a comparative advantage over the same industry in the national economy. A rule of thumb is that when an industry has a location quotient of 1.2 or above it indicates that some degree of specialisation is taking place in that particular

industry compared with the national industry. Mpumalanga recorded three industries (agriculture, mining and utilities) with a location quotient higher than 1.2.

Comparative advantage analysis can be improved with two indicators to yield a dynamic location quotient. These two indicators are percentage change in location quotient over time and the size of the industry in terms of jobs. Industries can then be classified in four quadrants based on its location quotient and change in location quotient and ranked according to size.

Table 1.26: Comparative advantage of industries in Mpumalanga and districts, 2025

Industry	Mpumalanga
Agriculture	1.60
Mining	1.88
Manufacturing	0.56
Utilities	3.50
Construction	1.06
Trade	1.15
Transport	0.65
Finance	0.83
Community services	0.91
Total	1.00

Source: DEDT – Comparative Advantage & Regional Competitiveness Model, 2026

The logic follows that an industry in the upper right quadrant (location quotient ≥ 1.2 and change in location quotient $\geq 0\%$) holds a comparative advantage over the industry in the base region, and is also expanding the advantage over time (between 2020 and 2025). These industries are “standouts” that distinguish the provincial economy and are doing more so every year. Such industries are especially important if they are also large in terms of job numbers. In Mpumalanga, no industry can be regarded as a “standout” industry (Table 1.27).

Table 1.27: Dynamic location quotient classification of industries in Mpumalanga, 2020-2025

Location quotient ≥ 1.2 and negative change in location quotient <i>“Intensive care”</i> Agriculture Mining Utilities	Location quotient ≥ 1.2 and positive change in location quotient <i>“Standouts”</i>
Location quotient < 1.2 and negative change in location quotient <i>“Little promise”</i> Community services Manufacturing Transport	Location quotient < 1.2 and positive change in location quotient <i>“Pre-emergent”</i> Trade Finance Construction

Source: DEDT – Comparative Advantage & Regional Competitiveness Model, 2026

The lower right quadrant (location quotient < 1.2 and change in location quotient $\geq 0\%$) contains industries which do not have a comparative advantage yet, but are becoming more so over time. If these industries continue this trend, they will move over the horizontal cut-off into the upper right quadrant. They can be called “pre-emergent” industries, having the potential to contribute more to the region’s economy in future. In Mpumalanga, trade, finance and construction (ranked according to employment size) can be regarded as “pre-emergent” industries.

The upper left quadrant (location quotient ≥ 1.2 and negative change in location quotient) contains industries that hold a comparative advantage over the industry in the base region, but with a declining advantage. If a medium or large industry is in this quadrant, it is an important warning that the province is losing a major part of its economy and should inform planning and investment

priorities accordingly. They can be called industries in need of “intensive care”, as this quadrant usually indicates industries in decline. In Mpumalanga, agriculture, mining and utilities recorded a location quotient in excess of 1.2 that also declined over time.

Finally, the lower left quadrant (location quotient < 1.2 and negative change in location quotient) contains industries which are less important regionally than nationally and are also declining in employment. These industries holds “little promise” in terms of relative employment size and labour growth, however, the province needs to attract more businesses in those industries in order to maintain an economy that is sufficiently balanced and diversified in comparison to the national economy. Community services, manufacturing and transport were the industries in Mpumalanga that ranked in this quadrant.

1.3.7 Tourism

Because tourism is not a clearly defined industry in the ISIC, it was therefore the first economic activity to use Satellite Account standards to measure its impact on national economies – as approved by the United Nations (UN) in March 2000.

Stats SA calculates a Tourism Satellite Account²⁴ (TSA) for tourism in South Africa. According to the latest preliminary TSA for 2022, the national tourism sector was simulated to have directly contributed some 3.5% to GDP. Some 733 385 persons were directly engaged in producing goods and services purchased by visitors, which accounted for 4.7% of total employment in 2022.

The current lack of sufficient baseline data of tourism supply on a provincial level makes an assessment of the supply side, and therefore a similar exercise such as the TSA for South Africa on a provincial basis, virtually impossible. It is possible to simulate scenarios that can give an indication of the GDP and employment contribution by tourism in Mpumalanga. From a recent study conducted by DEDT²⁵, the direct contribution that tourism makes to the Mpumalanga economy could be between 3.0% and 3.5% of provincial GDP. Furthermore, the tourism industry’s contribution to employment in Mpumalanga could be between 4.6% and 4.7%.

It is, however, possible to express tourism spend as a percentage of regional GDP in order to indicate how large an impact it makes and whether its contribution is growing. In terms of this indicator, tourism spend in 2019 was equal to 7.3% of South Africa’s GDP and 7.0% of Mpumalanga’s GDP. In 2024, tourism spend in South Africa was equal to 6.9% of GDP, whilst in Mpumalanga it was equal to 5.8% of the provincial GDP. In 2024, Eastern Cape (8.9%) registered the largest tourism spend as share of GDP and Mpumalanga the second smallest (Table 1.28).

According to South African Tourism’s *Tourism Performance Report 2024*, Mpumalanga was the province that recorded the second highest number of foreign arrivals in 2024, with a share of 23.8% of total foreign arrivals. This was up from the 16.7% of total foreign arrivals in 2019. In 2024, Mpumalanga captured 18.3% of the total bednights spent by all foreign tourists in South Africa. This was higher than the 14.9% share recorded in 2019.

Mpumalanga was the sixth most frequented destination province with a 6.7% share of domestic

²⁴ A Satellite Account is a term developed by the UN to measure the size of economic sectors that are not defined as industries in national accounts.

²⁵ Relevant Tourism Statistics & Perspectives with specific reference to Mpumalanga, December 2025.

day trips in 2024. Mpumalanga's share of day trips declined from 8.9% in 2015 to 6.7% in 2024. In 2024, Mpumalanga (10.3%) was also the sixth most frequented destination province with respect to domestic overnight trips. Between 2015 and 2024, Mpumalanga's share as a destination of overnight trips increased from 9.5% to 10.3%.

Table 1.28: Tourism spend in South Africa and provinces, 2019-2024

Province	2019		2024	
	Total tourism spend R-million	Tourism spend as % of GDP (current prices)	Total tourism spend R-million	Tourism spend as % of GDP (current prices)
Western Cape	77 027	9.9%	88 327	8.5%
Eastern Cape	35 224	8.1%	49 827	8.9%
Northern Cape	7 846	6.6%	9 874	6.0%
Free State	18 938	6.8%	25 292	6.9%
KwaZulu-Natal	65 773	7.2%	84 656	7.1%
North West	19 547	6.0%	23 584	5.5%
Gauteng	130 688	6.8%	155 347	6.3%
Mpumalanga	30 199	7.0%	33 008	5.8%
Limpopo	26 105	6.2%	34 212	6.0%
Total	411 345	7.3%	504 126	6.9%

Source: S&P Global – ReX, December 2025

1.3.8 International trade

Mpumalanga's contribution to total national trade²⁶ was 2.5% in 2024, equal to the 2.5% share in 2019. The two leading provinces, in terms of total trade contribution in 2024, were Gauteng with a share of 65.9% and Western Cape with 13.7%. Mpumalanga contributed 3.7% and 1.1% to national exports and national imports, respectively.

The value of Mpumalanga's exports increased by 8.4% per annum between 2019 and 2024, whilst imports increased by 6.7% per annum over the same 5-year period. In contrast, the national exports increased by 9.3% per annum, whereas the value of national imports increased by 7.1% per annum.

Mpumalanga registered a positive trade balance of R56.3 billion in 2024, continuing the trend of exports exceeding imports since 1996. During the same period, the trade balance of South Africa fluctuated between positive and negative territory, finishing 2024 with a surplus of R214 billion.

Among the three districts, Nkangala (71.5%) was the main contributor to provincial exports in 2024, followed by Ehlanzeni and Gert Sibande with respective contributions of 16.6% and 11.9% (Table 1.29). Exports from Gert Sibande (18.2% per annum) recorded the highest increase between 2019 and 2024.

Ehlanzeni attracted 54.7% of Mpumalanga's imports in 2024, followed by Nkangala and Gert Sibande. Imports flowing to Gert Sibande recorded the highest increase (13.6% per annum) over the 5-year period and those to Nkangala recorded no (0.0% per annum).

Among the three districts, Nkangala recorded the largest positive trade balance of R49.0 billion in 2024, followed by Gert Sibande (R5.3 billion). Gert Sibande is the only district in Mpumalanga that, from time to time in the 28-year period, recorded a negative trade balance.

²⁶ International trade data is obtained from administrative data collected by SARS' Department of Customs and Excise. The postal code or street address of the South African importer/exporter is recorded with each transaction, allowing S&P Global to analyse trade data at a regional level

Table 1.29: Mpumalanga districts' contribution to provincial exports and imports, 1996-2024

District	Exports			Imports		
	Share of Mpumalanga		Growth per annum 2019-24	Share of Mpumalanga		Growth per annum 2019-24
	2024	1996-2024		2024	1996-2024	
Gert Sibande	11.9%	14.9%	18.2%	19.4%	8.0%	13.6%
Nkangala	71.5%	14.8%	9.2%	25.9%	12.4%	0.0%
Ehlanzeni	16.6%	9.4%	1.4%	54.7%	18.6%	8.7%

Source: S&P Global – ReX, December 2025

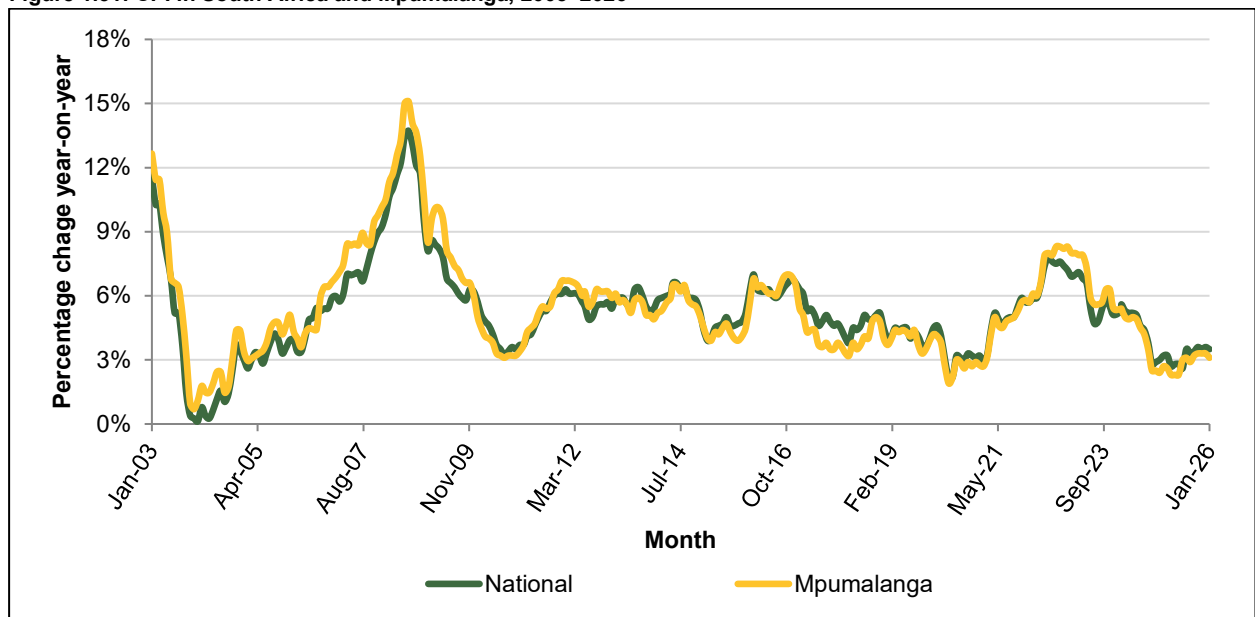
1.3.9 Inflation

The most common way to measure inflation is by reference to a CPI, which measures the changes in prices of a basket of goods and services purchased by a representative set of households. Mpumalanga's average annual inflation rate for 2025 was 2.8%, which was the lowest among the provinces and lower than the average for South Africa (3.2%). Mpumalanga's average annual inflation rate for 2025 was lower than the 4.1% average for 2024.

The comparative percentage change in the CPI for South Africa and Mpumalanga from January 2003 to January 2026 is displayed in Figure 1.31. In January 2026, Mpumalanga recorded an inflation rate of 3.1%, which was lower than the 3.3% inflation rate recorded in December 2025. The provincial inflation rate was lower than the national inflation rate for the twenty-fourth consecutive month. Mpumalanga (3.1%) recorded the second lowest inflation rate in January 2026 and Eastern Cape (2.9%) recorded the lowest. In January 2026, Mpumalanga's inflation rate was within the revised target for the seventeenth consecutive month.

The main determinants of inflation in Mpumalanga based on their respective weightings, as provided in Table 1.30, are price changes in housing and utilities, food and non-alcoholic beverages (FNAB), transport as well as insurance and financial services. These four indices, in terms of the weighting, contribute 68.7% to the level of inflation and inflation movements in Mpumalanga.

Figure 1.31: CPI in South Africa and Mpumalanga, 2003–2026



Source: Stats SA – CPI, 2026

It appears from Table 1.30 that the housing and utilities index accounted for 37.3% and the FNAB index for 25.2% of the average price increase in Mpumalanga during January 2026. The insurance and financial index accounted for 13.0% and the transport index for 2.9%. Together, the four main determinants contributed 78.5% of the average price increase in Mpumalanga during January 2026.

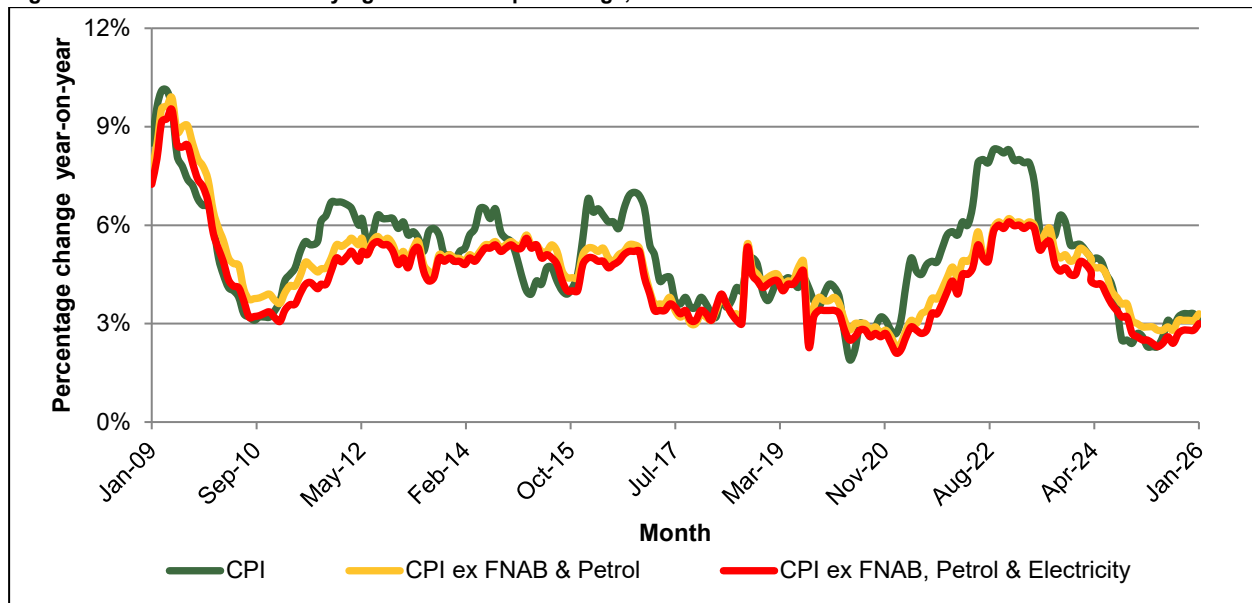
Table 1.30: Mpumalanga's CPI group indices, weights, percentage change & contribution to inflation, January 2026

Index description	Weight	Percentage change		Estimated inflation contribution
		Month-on-month	Year-on-year	
Food & non-alcoholic beverages	21.67%	+0.1%	+3.6%	25.2%
Alcoholic beverages and tobacco	4.03%	+0.3%	+4.4%	5.7%
Clothing and footwear	5.24%	+0.2%	+1.5%	2.5%
Housing and utilities	22.15%	+0.0%	+5.2%	37.3%
Furnishings, equipment & maintenance	3.21%	-0.2%	-1.3%	-1.4%
Health	1.79%	+0.5%	+5.6%	3.2%
Transport	18.02%	-0.5%	+0.5%	2.9%
Information & communication	5.88%	-0.4%	-0.8%	-1.5%
Recreation, sport & culture	2.44%	-0.1%	+3.0%	2.4%
Education services	1.49%	+0.0%	+6.7%	3.2%
Restaurants & accommodation services	3.77%	+0.7%	+3.2%	3.9%
Insurance & financial services	6.82%	+1.3%	+5.9%	13.0%
Personal care & miscellaneous services	3.49%	+0.1%	+3.0%	3.4%
All items	100.0%	+0.2%	+3.1%	100.0%

Source: Stats SA – CPI Additional Tables, 2026

Within the housing and utilities index, the price increases of electricity as well as owners' equivalent rent provided the bulk of the upward swell. The price increase of especially meat products provided most of the upward push in the FNAB index. Within the insurance and financial index, the price increase of insurance provided the largest push in the increase, whereas within the transport index, the price increase of vehicles, mainly, drove the index higher.

Figure 1.32: Measures of underlying inflation in Mpumalanga, 2009–2026



Source: Stats SA – CPI Additional Tables, 2026

When the impact of the more volatile FNAB and fuel prices are excluded from the consumer price index as in Figure 1.32, the underlying annual inflation would have been 3.3% in January 2026. If the electricity price was also excluded from the calculation of headline CPI inflation, Mpumalanga's resultant core inflation would have been 3.0% in January 2026. Mpumalanga's headline inflation rate declined in January 2026, however, the underlying inflation rate and the core inflation rate increased.

1.3.10 Labour force profile

South Africa's employment figure increased from 17.08 million in Q4 2024 to 17.1 million in Q4 2025. The national economy gained 21 067 jobs on an annual basis and 44 085 jobs on a quarterly basis. The national unemployment rate (official definition) improved from 31.9% in Q4 2024 to 31.4% in Q4 2025. The unemployment rate according to the combined rate of unemployment and potential labour force, however, increased/deteriorated from 41.9% in Q4 2024 to 42.1% in Q4 2025.

The provincial labour force of 1.9 million individuals in Q4 2025 was 25 504 less than a year earlier (Table 1.31). Mpumalanga's provincial labour force, however, increased by 6 032 on a quarterly basis. In Q4 2025, the province experienced a year-on-year increase in employment, with 28 718 more individuals employed compared to Q4 2024. On a quarterly basis, employment in Mpumalanga increased by 37 421 in Q4 2025.

The number of unemployed people (official definition) in the province declined by 54 221 on an annual basis and by 31 389 on a quarterly basis. The official unemployment rate of the province declined/improved from 34.7% in Q4 2024 to 32.3% in Q4 2025. The combined rate of unemployment and potential labour force also declined/improved from 47.2% in Q4 2024 to 46.3% in Q4 2025. Both the official and combined unemployment rates declined/improved on a quarterly basis.

Table 1.31: Labour force profile of Mpumalanga, 2024-2025

Indicator	Q4 2024	Q3 2025	Q4 2025	Q3 2025-Q4 2025 change	Year-on-year change
	'000	'000	'000	'000	'000
Number					
- Working age population (15-64 years)	3 189	3 219	3 228	9	40
- Outside the Labour Force	1 268	1 330	1 333	3	65
- Labour Force/EAP	1 920	1 889	1 895	6	-26
- Employed	1 255	1 246	1 283	37	29
- Unemployed	666	643	611	-31	-54
Rate					
	%	%	%	%	%
- Unemployment rate (strict)	34.7	34.0	32.3	-1.7	-2.4
- Unemployment rate (combined rate)	47.2	47.5	46.3	-1.2	-0.9
- Absorption rate	39.3	38.7	39.8	1.1	0.5
- Labour force participation rate	60.2	58.7	58.7	0.0	-1.5

Source: Stats SA – QLFS, 2026

Note: Due to rounding numbers do not necessarily add up to totals or change

The labour force participation rate is the proportion of the working-age population that is either employed or unemployed. Mpumalanga's participation rate deteriorated on an annual basis to 58.7% in Q4 2025. The absorption rate is the proportion of the working age population that is employed. Mpumalanga's absorption rate improved on an annual and quarterly basis to 39.8% in

Q4 2025.

The decline in the unemployment rate alongside a higher absorption rate suggests that job creation has improved for those active in the labour market. However, the lower labour force participation rate indicates that a portion of the working-age population has withdrawn from seeking work, possibly due to discouragement or barriers to entry. This points to a labour market that is strengthening for participants but still excluding many potential workers.

The gap between the labour force participation rate and the absorption rate – the labour market slack – was 20.9 percentage points in Q4 2024 and narrowed to 18.9 percentage points in Q4 2025. This gap represents the proportion of the working-age population that is actively seeking work but is not currently employed. When the gap narrows, as in this annual change, it usually indicates that more people are looking for work and finding jobs.

1.3.11 Employment

The MTDP targets the creation of 60 000 jobs per annum up to 2029/2030 in Mpumalanga.

The national labour market gained nearly 2.1 million jobs in the 5-year period from Q4 2020 to Q4 2025 (Table 1.32). Therefore, the average annual jobs gained on the national level was 415 000 per year. Gauteng (613 031) recorded the largest increase in job numbers over the five year period and Free State (26 244) the smallest increase. Mpumalanga's increase in employment numbers over the 5-year period of 135 176 was the fourth lowest increase among the provinces. Mpumalanga's average annual employment increase of 2.3% per annum was the fourth highest of the provinces.

The national labour market gained only 21 067 jobs between Q4 2024 and Q4 2025. Mpumalanga's employment increased by 28 717 over the 1-year period. Gauteng (101 558) recorded the highest number of job gains over a 1-year period and North West the highest annual increase in percentage terms of 4.1%. Mpumalanga recorded the fourth highest number of job gains and the fourth highest average annual employment increase.

Table 1.32: Changes in employment in South Africa and provinces, 2020-2025

Region	Q4 2020	Q4 2024	Q3 2025	Q4 2025	5-year change	1-year change	Q3 to Q4 2025
	'000	'000	'000	'000	'000	'000	'000
Western Cape	2 338	2 812	2 814	2 907	569	95	93
Eastern Cape	1 236	1 455	1 408	1 377	141	-79	-32
Northern Cape	308	355	319	337	29	-18	17
Free State	745	750	782	771	26	21	-11
KwaZulu-Natal	2 454	2 892	2 757	2 716	261	-176	-41
North West	944	935	937	973	29	38	36
Gauteng	4 570	5 081	5 237	5 183	613	102	-54
Mpumalanga	1 148	1 255	1 246	1 283	135	29	37
Limpopo	1 281	1 543	1 555	1 552	271	9	-3
South Africa	15 024	17 078	17 055	17 099	2 075	21	44

Source: Stats SA – QLFS, 2026

Note: Due to rounding numbers do not necessarily add up to totals or change

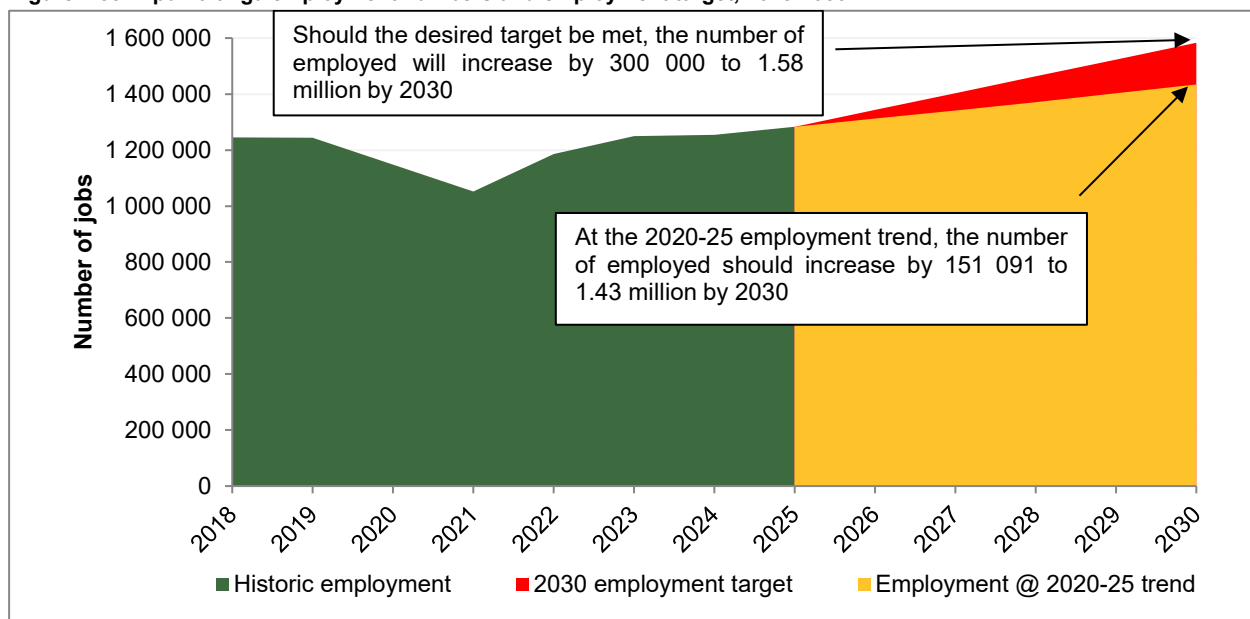
Between Q3 2025 and Q4 2025 Mpumalanga's employment numbers increased by 37 420 or by 3.0%. Western Cape (93 319) recorded the highest number of quarterly job gains and Northern Cape (5.5%) the highest quarterly increase in percentage terms. In Q4 2025, total employment in

Mpumalanga constituted 7.5% of employment in the country, which was higher than the 7.3% share recorded in Q4 2024, but lower than the 7.6% share recorded in Q4 2020.

Employment target

The MTDP targets the creation of 60 000 jobs per annum up to 2029/2030 in Mpumalanga. If it materialise, some 300 000 more people in Mpumalanga should be in employment by the end of 2030 than in 2025. The 300 000 new jobs equates to an annual average employment growth of 4.3%. Figure 1.33 depicts historical employment numbers and required employment growth in Mpumalanga. It is evident from the illustration that the employment increase of 2.0% per annum – the average annual employment growth between 2020 and 2025 – will result in a lower employment number than the envisaged target of 1.58 million jobs by 2030.

Figure 1.33: Mpumalanga employment numbers and employment target, 2018-2030



Source: Stats SA – QLFS, 2026 & calculations based thereon

Changes in employment since COVID-19

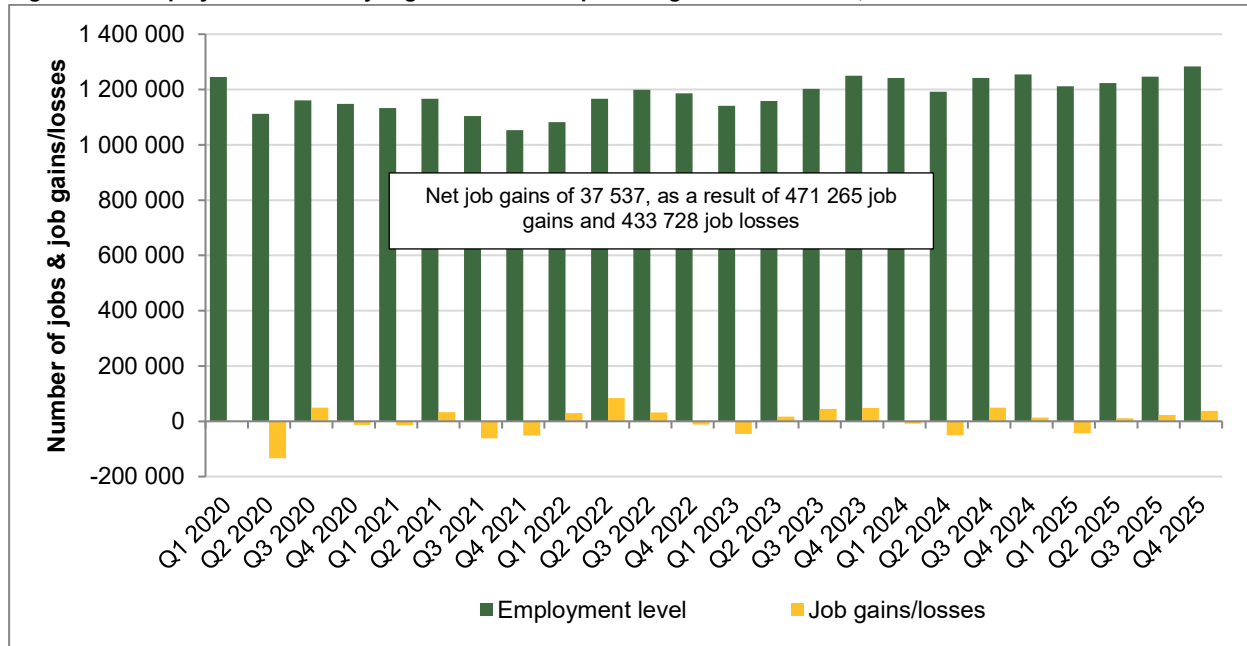
To demonstrate the employment change since before the COVID-19 lockdown, Figure 1.34 presents the quarterly employment changes up to Q4 2025. Over the twenty-three quarters under consideration, job gains were recorded in thirteen quarters and job losses in ten. The latest employment level of 1.28 million in Mpumalanga was 37 537 higher than the number employed in Q1 2020 before the lockdown was instituted. In Q4 2025, Gauteng (613 031) and Western Cape (569 359) exceeded their respective pre-COVID levels by the highest number.

Aggregate employment

Table 1.33 shows the aggregated employment composition of employment in South Africa and the province between Q3 2025 and Q4 2025. In Mpumalanga, the formal employees' share of total employment declined from 67.2% in Q3 2025 to 65.4% in Q4 2025. The formal sector in Mpumalanga (65.4%) recorded a significantly smaller share of total employment than was the case nationally (72.0%). In Mpumalanga, the informal sector's share increased from 26.1% in Q3

2025 to 27.5% in Q4 2025 on a quarterly basis.

Figure 1.34: Employment level and job gains/losses in Mpumalanga since COVID-19, 2020-2025



Source: Stats SA – QLFS, 2026

Table 1.33: Aggregate employment in South Africa & Mpumalanga, 2025

Sector	Q3 2025		Q4 2025	
	SA	MP	SA	MP
Formal sector	70.3%	67.2%	72.0%	65.4%
Informal sector ²⁷	23.2%	26.1%	21.4%	27.5%
Private households	6.5%	6.6%	6.6%	7.2%
Total	100.0%	100.0%	100.0%	100.0%

Source: Stats SA – QLFS, 2026

Employment by industry

Figure 1.35 depicts employment by industry in Mpumalanga in the fourth quarters of 2020, 2024 and 2025, respectively. Trade (22.3%) and community services (21.4%) employed the largest share of individuals in the province in Q4 2025. The share of community services declined over the last 12 months and the share of trade increased. Over the 5-year period, the contribution of both large contributors increased.

Utilities was the smallest industry throughout while transport was the second smallest employing industry in Q4 2025. Over the course of the last year, trade recorded the largest percentage point increase and the largest percentage point decline was recorded by manufacturing. Over the course of the 5-year period, construction recorded the largest percentage point increase and manufacturing also the largest percentage point decrease.

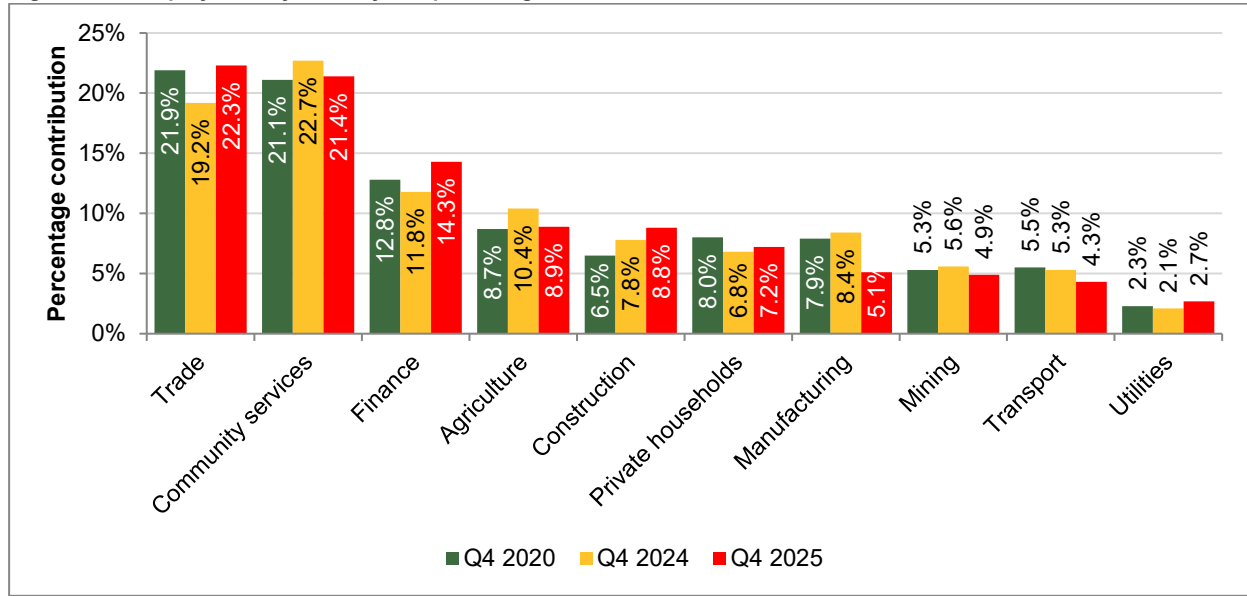
Over the last year since Q4 2024, five employment industries recorded job gains, whilst the other five registered lower employment numbers (Figure 1.36). The five industries with job gains,

²⁷ The informal sector comprises i) Employees working in establishments that employ less than 5 employees, who do not deduct income tax from their salaries & ii) Employers, own-account workers and persons helping unpaid in their household business who are not registered for either income tax or value-added tax.

combined to record 113 194 new jobs over the 1-year period, whereas the five with job losses registered 84 477 destroyed jobs. Trade and finance made the largest contributions to job gains, whilst manufacturing and agriculture made the largest contribution to job losses.

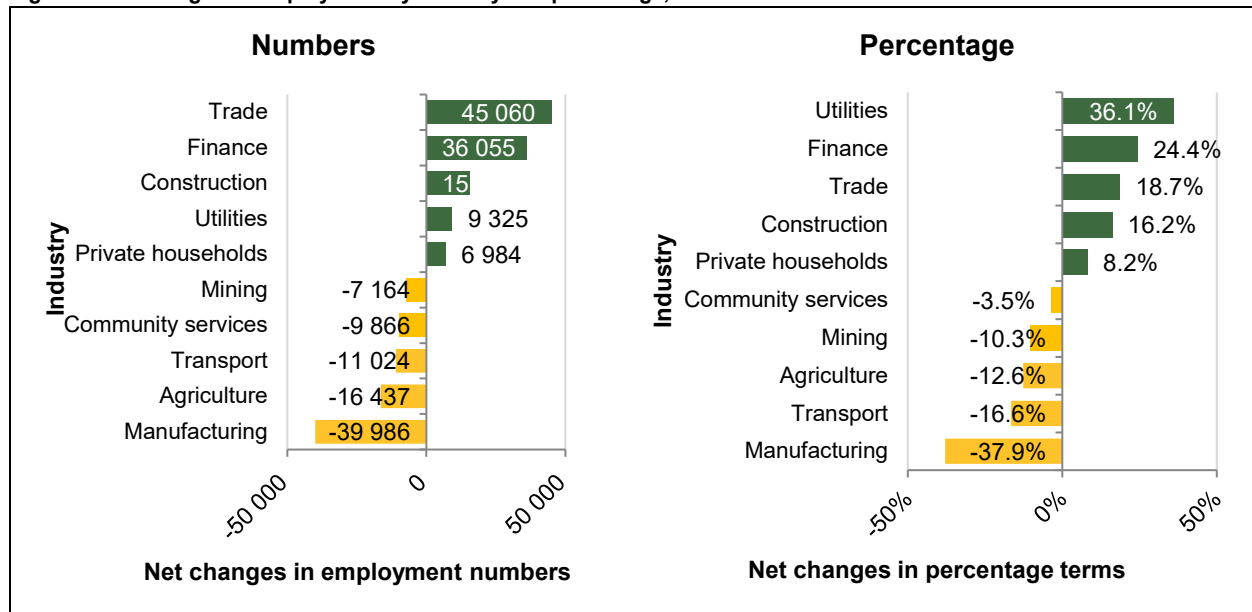
Figure 1.36 also shows that over the last twelve months, the highest employment increase in percentage terms was in utilities (36.1%) and finance (24.4%). The largest declines in percentage terms were registered in manufacturing (-37.9%) and transport (-16.6%).

Figure 1.35: Employment by industry in Mpumalanga, 2020-2025



Source: Stats SA – QLFS, 2026

Figure 1.36: Changes in employment by industry in Mpumalanga, 2024–2025



Source: Stats SA – QLFS, 2026

Changes in employment by industry since COVID-19

Table 1.34 presents the combined quarterly employment changes since the start of the COVID 19 lockdown up to Q4 2025. The employment numbers of agriculture, utilities, construction, trade,

finance and community services were higher in Q4 2025 than in Q1 2020. Manufacturing (-39 238) recorded the highest net job losses, which was the result of combined quarterly job gains over the period under review of 116 918 and combined quarterly job losses of 156 156.

Table 1.34: Quarterly job gains/losses in Mpumalanga's industries, Q1 2020-Q4 2025

Industry	Employment numbers		Combined quarterly		Net job gains/(losses)
	Q1 2020	Q4 2025	Job gains	Job losses	
Agriculture	86 188	114 458	159 578	131 308	28 270
Mining	68 781	62 543	74 448	80 686	(6 238)
Manufacturing	104 829	65 591	116 918	156 156	(39 238)
Utilities	26 370	35 164	49 452	40 658	8 794
Construction	100 598	113 245	107 11	95 064	12 647
Trade	264 859	285 939	215 836	194 756	21 080
Transport	64 836	55 487	79 499	88 848	(9 349)
Finance	149 934	183 794	159 658	125 798	33 860
Community services	273 876	275 092	160 451	159 235	1 216
Private households	105 439	91 933	69 012	82 518	(13 506)
Total	1 245 715	1 283 251	1 192 563	1 155 027	37 536

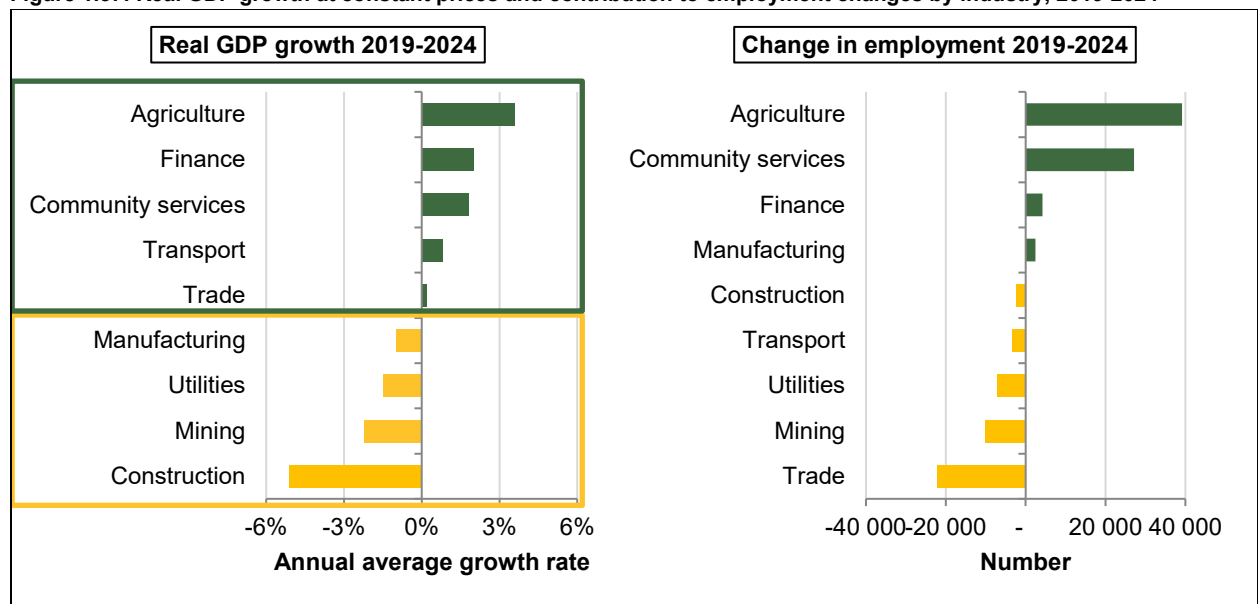
Source: Stats SA – QLFS, 2026

Performance and employment in the provincial economy

Figure 1.37 depicts the real growth per industry over the period 2019 to 2024 in the left-hand diagram and the contribution to changes in employment numbers over the same period in the right-hand diagram. Over the 5-year period, agriculture registered the highest average annual growth rates, whereas construction recorded the lowest.

In 2024, some 27 809 more people were employed by the nine industries in Mpumalanga than in 2019. In the right-hand diagram, it is observable that only four of the industries, namely agriculture, community services, finance and manufacturing gained jobs over the 5-year period. Trade and transport lost jobs despite expanding in GDP terms.

Figure 1.37: Real GDP growth at constant prices and contribution to employment changes by industry, 2019-2024

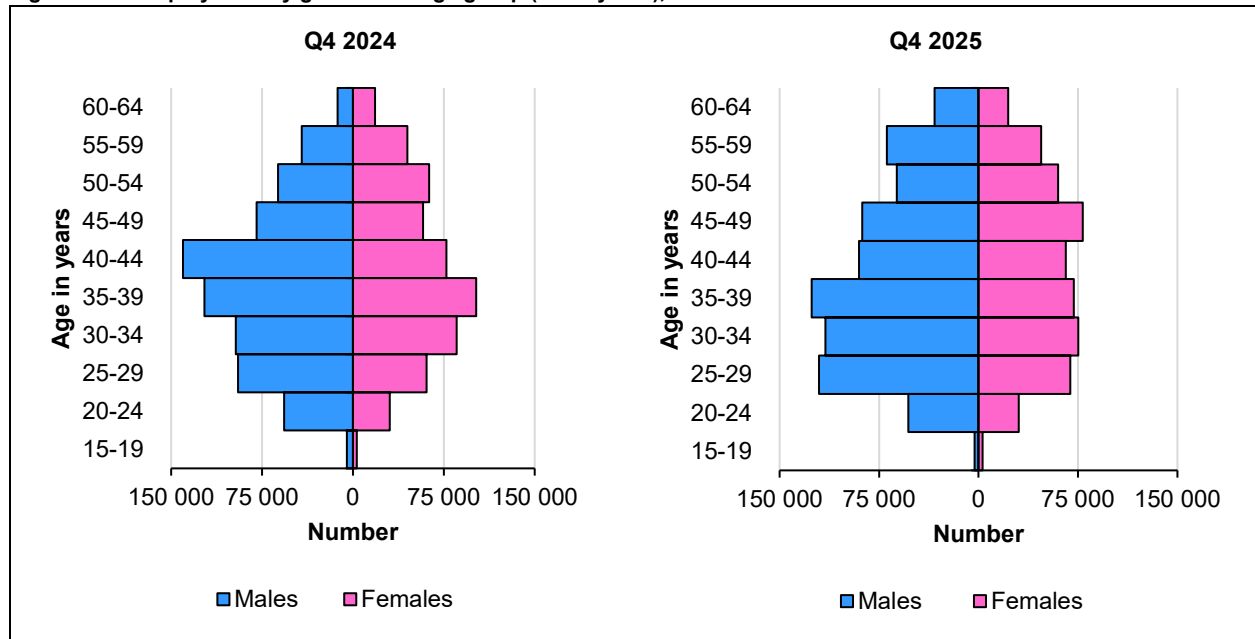


Sources: Stats SA – Provincial Gross Domestic Product, 2024
Stats SA – QLFS, 2026

Employment by gender and age

Figure 1.38 displays the employment by gender and age for Q4 2024 and Q4 2025, respectively. There were more males (59.2%) employed in Mpumalanga in Q4 2025 than females. Over the past year, the male employment number increased by 47 227 to 759 221. Female employment numbers declined by 18 508 to 524 032, and therefore recorded a smaller share in Q4 2025 (40.8%) than a year earlier (43.2%).

Figure 1.38: Employment by gender and age group (15-64 years), 2024-2025



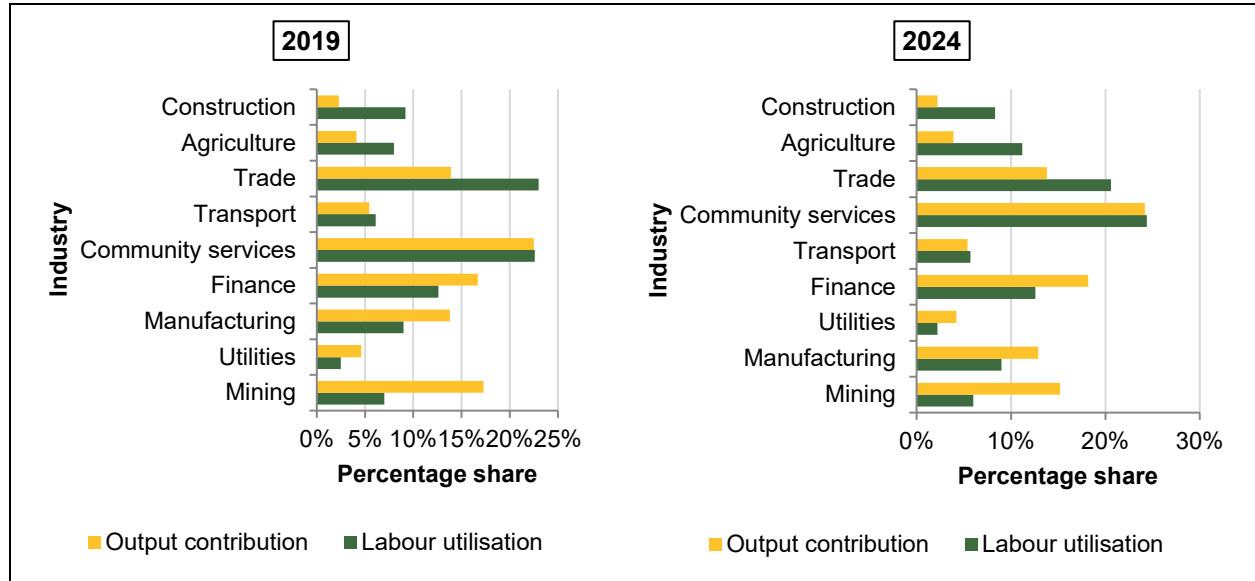
Source: Stats SA – QLFS, 2026

In Q4 2025, adults (35-64 years) held the majority of jobs in Mpumalanga with a share of 63.4%. The adult employment numbers decreased by 8 113 from a year earlier and the share decreased from 65.5% in Q4 2025 to the current 63.4%. The youth (15-34 years) employment numbers increased by 36 831 and therefore the youth share increased from 34.5% in Q4 2024 to 36.6% in Q4 2025.

1.3.12 Labour intensity

Labour intensive industries are identified by comparing the output generation capacity with the utilisation of labour by each of the industries. When an industry utilises a larger share of the provincial employed than what its share towards the provincial output is, that industry is regarded as a labour intensive industry.

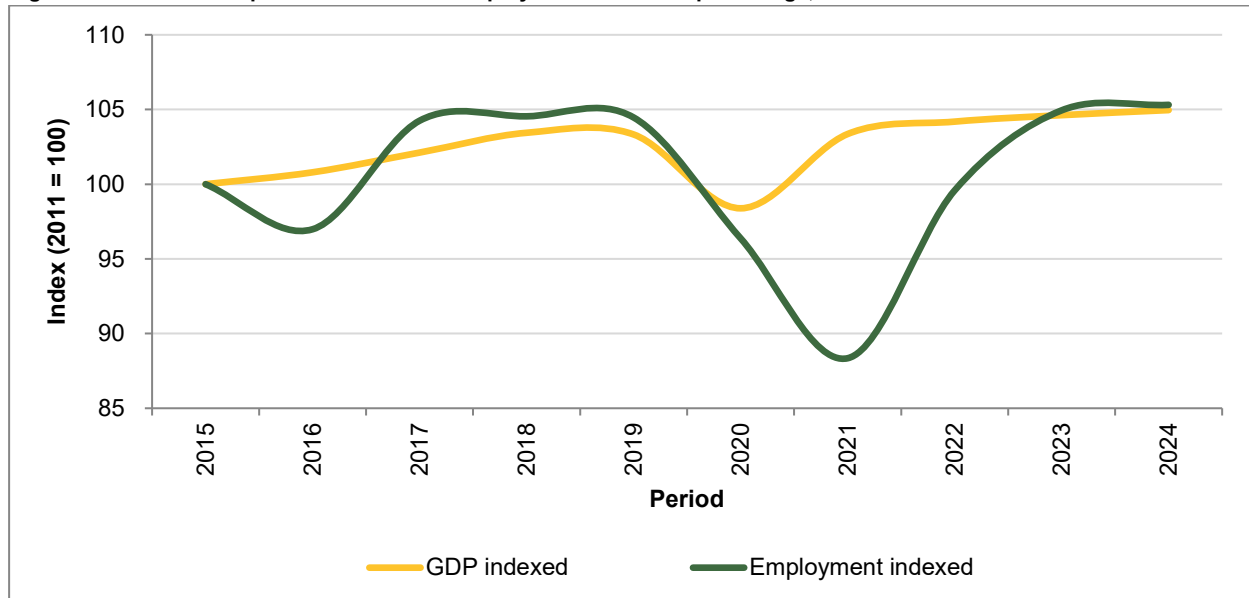
Figure 1.39 provides a comparison of the utilisation of labour with output at industry level for 2019 and 2024. In 2024, the following three industries in Mpumalanga exhibited higher employment shares relative to their output shares, thereby indicating a high level of labour intensity: construction, agriculture and trade. In 2019, construction, agriculture, trade and transport registered larger labour utilisation shares than output contribution. The labour intensity in mining, utilities and finance improved by varying degrees between 2019 and 2024.

Figure 1.39: Comparison of labour intensity in Mpumalanga by industry, 2019-2024

Sources: Stats SA – Provincial Gross Domestic Product, 2024
Stats SA – QLFS, 2025

1.3.13 Employment elasticity

The rate of employment growth in an economy, or in any industry of it, is determined by many factors operating simultaneously, one of which is how fast the economy grows. An employment elasticity provides an indication of the historic rate of employment growth as determined by the historic economic growth. Such an employment elasticity of an industry can be calculated by dividing the observed growth rate of employment during any past period by the observed growth rate of GDP during the same past period.

Figure 1.40: Relationship between GDP and employment levels in Mpumalanga, 2015-2024

Sources: Stats SA – QLFS, 2025
Stats SA - Provincial Gross Domestic Product 2024

Between 2015 and 2024, economic output and employment fluctuated strongly (Figure 1.40). Mpumalanga's employment elasticity over the period 2015 to 2024 was 1.07. In other words, on

average over the 9-year period, every 1% of real economic growth in the province's economy translated into a 1.07% increase in employment in the economy.

The employment elasticity of the various industries in Mpumalanga's over the period 2015 to 2024 is displayed in Table 1.35. Finance recorded the highest employment elasticity of 1.66 over the period 2015 to 2024. Therefore, on average over the 9-year period, every 1% of real economic growth in finance translated into a 1.66% increase in employment in the industry.

Table 1.35: Comparative employment elasticity per industry in Mpumalanga, 2015-2024

Industry	Employment elasticity 2015-2024
Agriculture	0.45
Mining	-3.05
Manufacturing	-1.03
Utilities	-0.61
Construction	0.42
Trade	1.09
Transport	-6.68
Finance	1.66
Community services	0.07
Total	1.07

Sources: Stats SA – QLFS, 2025
Stats SA - Provincial Gross Domestic Product 2024

1.3.14 Labour productivity

Productivity can be measured by relating changes in output to changes in one or more input to production. Should an industry achieve a score of more than unity (1) then that industry is regarded as experiencing higher labour productivity than all industries combined. When comparing Mpumalanga's industry specific labour productivity with that of the province's total industries, it is evident that four industries achieved higher labour productivity than the total industries combined in 2024 (Table 1.36).

The mining industry (2.55) recorded the highest labour productivity index score in 2024, followed by utilities (1.91) and finance (1.44). The mining industry also registered the highest labour productivity index score in 2015 of 2.99, followed by utilities. Trade, finance, and community services experienced increased labour productivity between 2015 and 2024.

Table 1.36: Comparison of Mpumalanga's labour productivity per industry, 2015-2024

Industry	Labour productivity index	
	2015	2024
Agriculture	0.36	0.34
Mining	2.99	2.55
Manufacturing	1.59	1.43
Utilities	2.06	1.91
Construction	0.29	0.27
Trade	0.63	0.67
Transport	0.97	0.95
Finance	1.35	1.44
Community services	0.71	0.77
Total industries	1.00	1.00

Sources: Stats SA – QLFS, 2025
Stats SA - Provincial Gross Domestic Product 2024

1.3.15 Regional competitiveness

Shift share is a standard regional analysis method that attempts to determine how much of regional job growth can be attributed to national trends and how much is due to unique regional factors. In using a shift share analysis a regional economy (Mpumalanga) is indexed against a base economy (South Africa). The technique distributes job change into three component parts. The three component parts are the national growth effect, the industrial mix effect and the regional competitiveness effect.

The regional competitiveness effect is the most important of the three indicators, as it explains how much of the labour change in a given industry is due to some unique competitive advantage that the province possesses. This effect is calculated by taking the total provincial employment growth and subtracting the national growth and industrial mix effects. This effect can be higher than actual job growth if national and/or industry mix effects are negative while provincial growth is positive. This is because the regional competitiveness effect accounts for jobs “saved” from declining national trends as well as new jobs created.

Industries with high regional competitiveness effects highlight the region’s competitive advantages or disadvantages. Shift share analysis does not indicate why these industries are competitive but it merely shows the sectors in which the province is out-competing or under-competing the nation. Shift share is thus useful in identifying investment targets so that local stakeholders can assist provincial industries to either continue to outperform national trends or else “catch up” with national trends so that the provincial economy is not left behind.

Figure 1.41 displays what job change took place per industry in Mpumalanga between 2020 and 2025 and whether expected change (national and industrial) or regional competitiveness was the dominant factor in the change. Employment in the agriculture industry in Mpumalanga increased by 14 866 between 2020 and 2025. Using shift share, job gains of 17 467 were due to the national trend in the economy as a whole, while 7 985 jobs were lost due to national trends in the agriculture industry specifically. Therefore, a total of 9 482 job gains in the Mpumalanga agriculture industry were due to national trends.

The regional competitiveness effect was 5 384 job gains, indicating that some specific condition in the provincial agriculture industry resulted in job gains. Therefore, agriculture’s employment increased mainly as a result of positive national factors supported by regional factors.

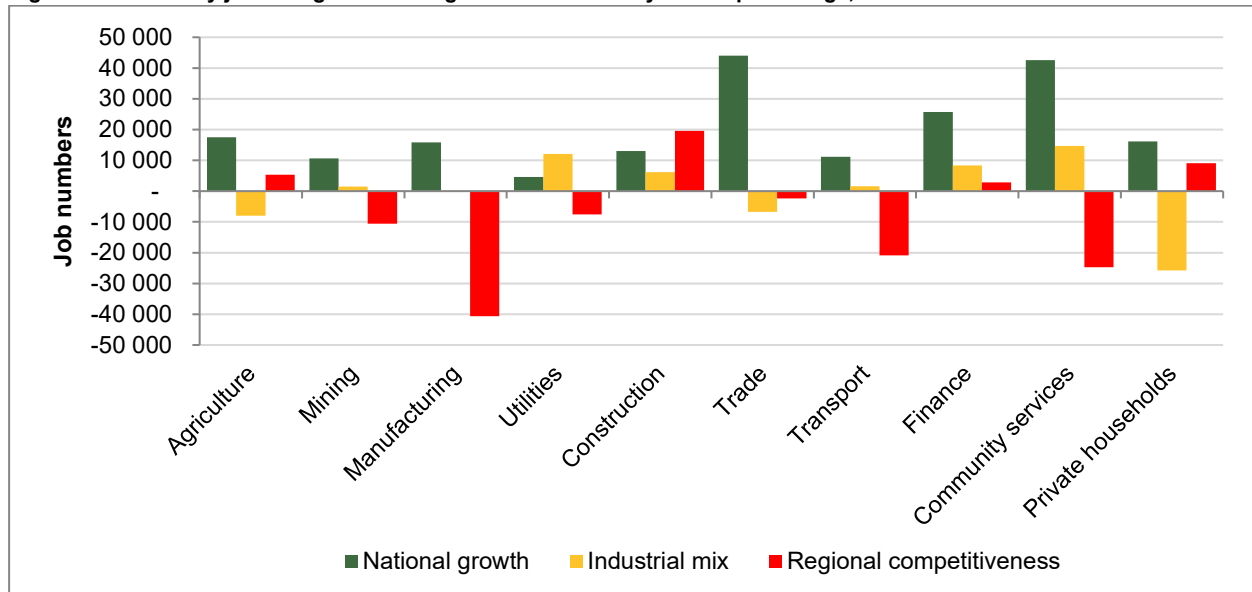
Job numbers in Mpumalanga’s mining industry increased by 1 612 over the 5-year period. Shift share analysis reveals that national trends pulled employment higher together with positive factors in the national mining industry, despite regional factors dragging it lower. Utilities and community services also recorded higher employment numbers as a result of both positive national trends and national industry factors, despite negative regional factors.

Job numbers in Mpumalanga’s manufacturing industry declined by 24 747 between 2020 and 2025. The losses stemmed from regional competitiveness factors, despite positive national trends and national industry factors. Transport also recorded lower employment numbers as a result of regional competitiveness factors.

Job numbers in Mpumalanga’s construction industry increased by 38 734 between 2020 and

2025. The gains stemmed from national factors, national industry as well as regional factors. Finance also gained as a result of all three factors.

Figure 1.41: Industry job changes according to shift share analysis in Mpumalanga, 2020-2025

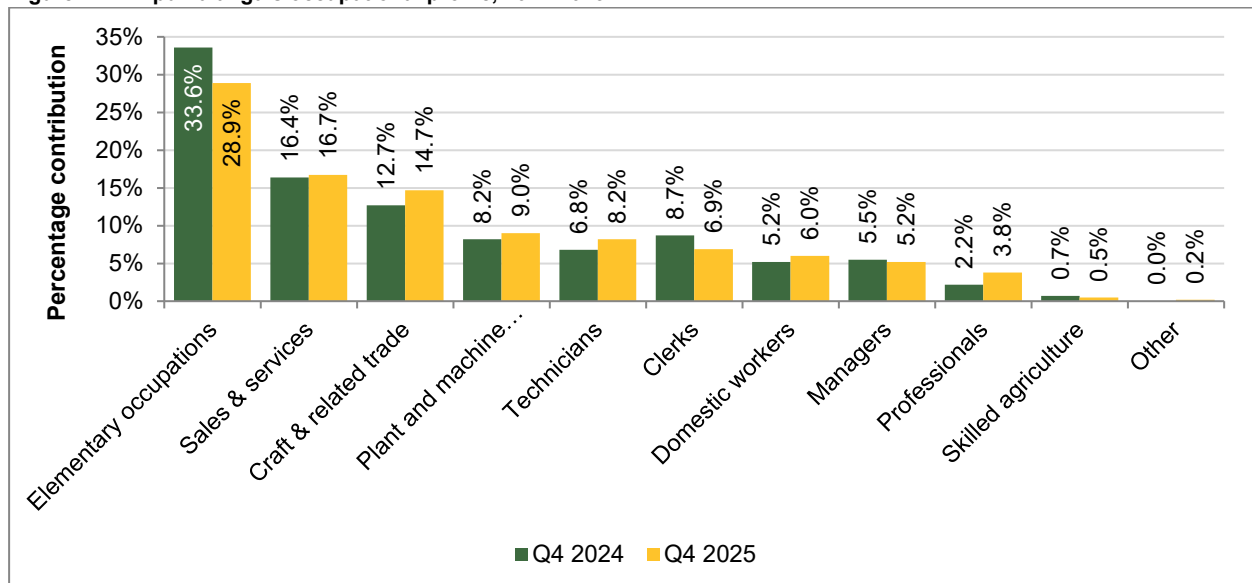


Source: DEDT – Comparative Advantage & Regional Competitiveness Model, 2026

Mpumalanga's trade industry gained 34 892 jobs between 2020 and 2025. However, only national factors contributed to the increase in job numbers with both national industry factors and regional factors detracting from job numbers.

1.3.16 Occupational profile

Figure 1.42: Mpumalanga's occupational profile, 2024-2025



Source: Stats SA – QLFS, 2025

Figure 1.42 illustrates the occupational profile of Mpumalanga in the fourth quarters of 2024 and 2025, respectively. The occupational profile is an indicator of the quality of the labour force. It

provides information on the proficiency levels and assists in identifying the shortage of skills in the economy, by matching the demand for labour with its relative supply.

The occupational profile was skewed towards semi-skilled and unskilled occupations in both years. The share of skilled occupations (managers, professionals and technicians) increased from 14.5% in Q4 2024 to 17.2% in Q4 2025.

The share of semi-skilled occupations increased from 46.7% to 47.8% over the period under review. The combined share of elementary occupations and domestic workers (unskilled occupations) was 34.9% in Q4 2025, down from the 38.8% share of one year earlier.

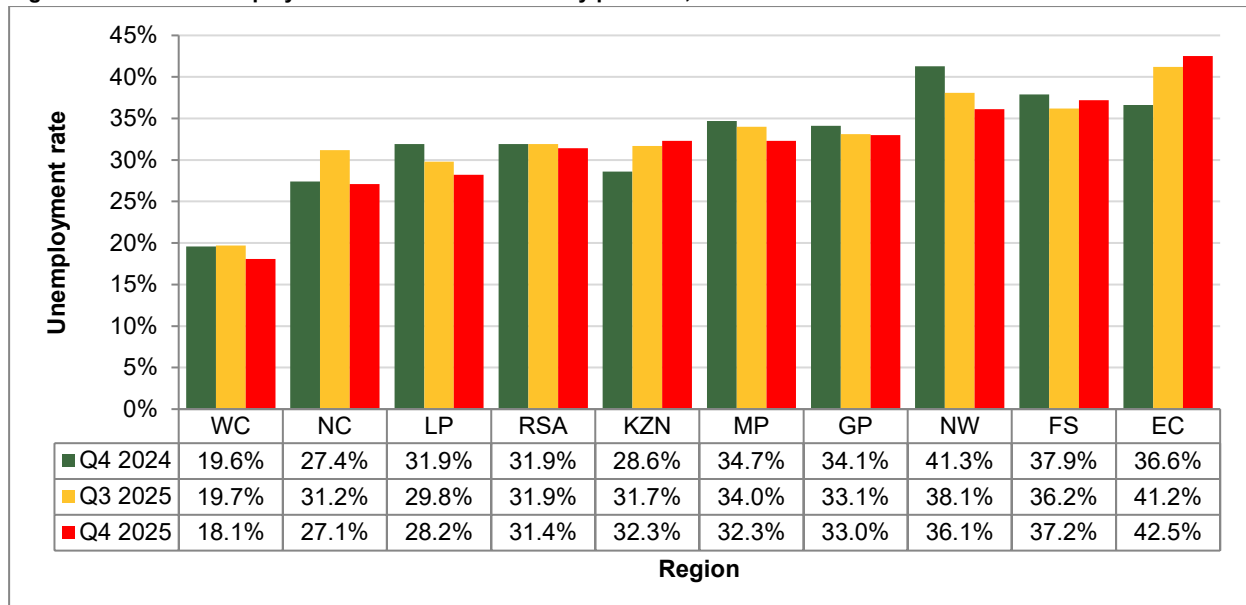
1.3.17 Unemployment

The MTDP targets a reduction in the Mpumalanga unemployment rate to 25% by 2029/2030.

Official definition of unemployment

According to Statistics South Africa's *QLFS*, the unemployment rate in Mpumalanga was 32.3% in Q4 2025, which was lower than the 34.0% recorded in Q3 2025 and lower than the 34.7% in Q4 2024 (Figure 1.43). Seven of the provinces (including Mpumalanga) registered a lower unemployment rate over the last year. Mpumalanga's unemployment rate declined/improved by 2.4 percentage points over the 1-year period and it declined/improved by 1.7 percentage points over the last quarter. Mpumalanga's improvement over the 1-year period was the third highest/best among the provinces that recorded improvements. Mpumalanga was one of six provinces with a lower unemployment rate than the previous quarter.

Figure 1.43: Strict unemployment rate for South Africa by province, 2024-2025



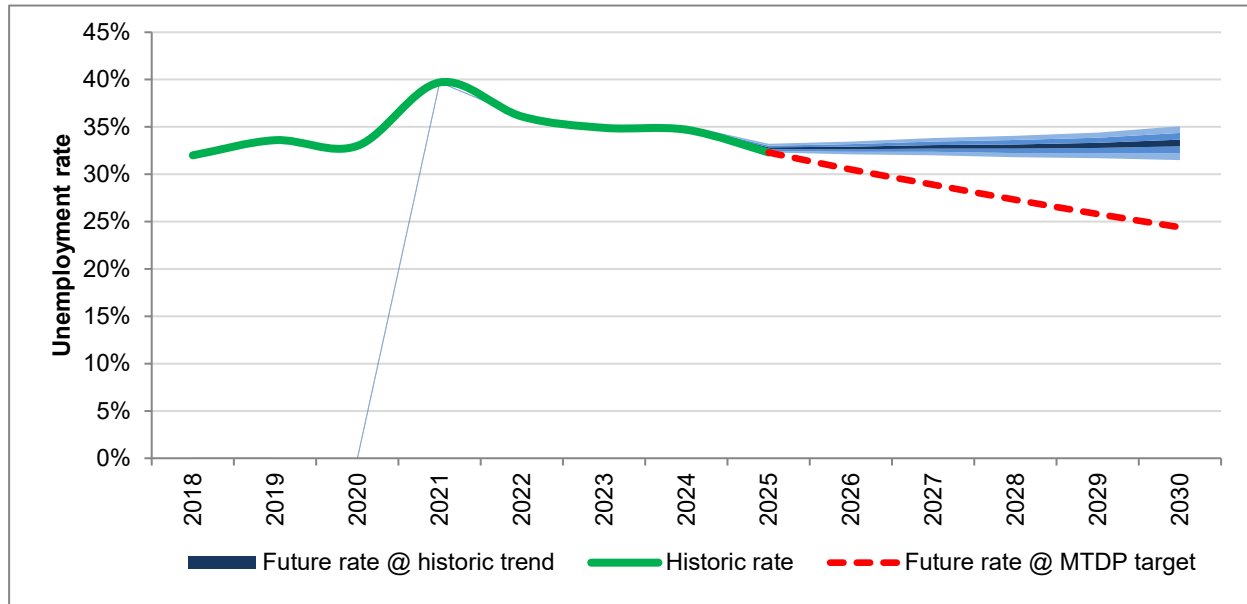
Source: Stats SA – QLFS, 2026

In Q4 2025, Mpumalanga's unemployment rate was higher than the national average of 31.4%. Mpumalanga, recorded the joint fourth lowest unemployment rate among the nine provinces, with Eastern Cape (42.5%) registering the highest unemployment rate in Q4 2025.

Target unemployment rate

Should the MTDP target of 60 000 jobs per year up to 2029/2030 be reached, the unemployment rate should, in all probability, drop lower than the targeted 25%, to 24.4% as is displayed in Figure 1.44. If jobs, however, are to be created in a similar fashion than between 2020 and 2025, the unemployment rate should in all probability be around the current rate by 2030.

Figure 1.44: Mpumalanga's unemployment rate target, 2018-2030



Source: Stats SA – QLFS, 2026 & calculations based thereon

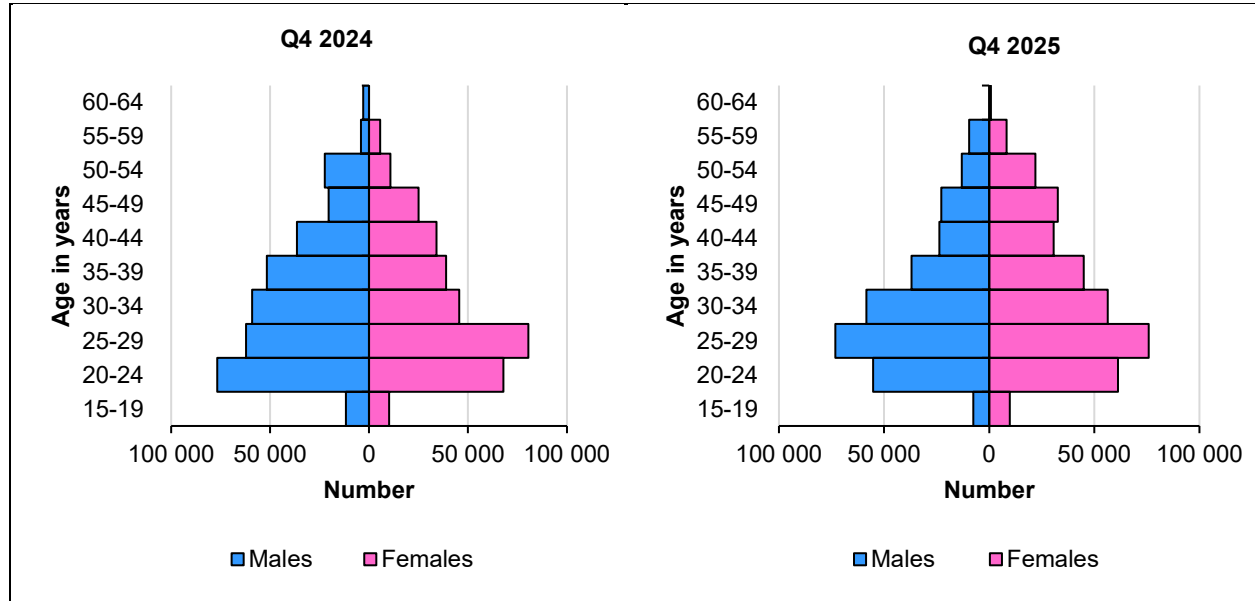
Official unemployment by gender and age

Figure 1.45 displays the breakdown of unemployment by gender and age for the fourth quarters of 2024 and 2025, respectively. In Q4 2025, females accounted for 51.8% of the total number of unemployed individuals, while males constituted 48.2%. This female share was sharply higher compared to twelve months earlier when females made up 47.8% of the unemployed population. Among the unemployed, the youth cohort represented 62.1% of the total in the province, which was equal to the share recorded in Q4 2024.

In Q4 2025, the unemployment rate of males stood at 28.0%, which was lower than the female unemployment rate of 37.7%. The unemployment rate for youth of working age (15-34 years²⁸) was 44.7%, whereas the unemployment rate of adults (35-64 years) was 22.2%. The female youth unemployment rate of 51.9% was significantly higher than the male youth unemployment rate of 39.1%. Additionally, the unemployment rate of the 18-24 year age cohort was 57.0% in Q4 2025, with the female unemployment rate in that age group reaching 62.6%.

In Q4 2025, the graduate unemployment rate of all ages was 14.4%. Unemployment among female graduates was significantly higher at 19.7%, compared with 5.7% among male graduates. Graduate unemployment was particularly pronounced among youth aged 21-34 years, with a rate of 26.5%.

²⁸ The International Labour Organization defines youth as individuals between the ages of 15 to 24 years, with 15 being the minimum school-leaving age and legal employment age. It is important to note, however, that Statistics South Africa utilizes a broader definition, covering individuals between the ages of 15 and 34 years, which is also therefore used in this report.

Figure 1.45: Mpumalanga's unemployed by gender and age group (15-64 years), 2024-2025

Source: Stats SA – QLFS, 2026

Duration of unemployment

The incidence of long-term unemployment (1 year and longer) in Mpumalanga declined slightly between Q4 2024 and Q4 2025. The share of the unemployed in Mpumalanga that indicated they were unemployed in excess of 12 months, declined from 74.1% to 73.3% (Table 1.37).

Table 1.37: Duration of unemployment in Mpumalanga, 2024-2025

Duration	Q4 2024			Q4 2025		
	Males	Females	Share of unemployed	Males	Females	Share of unemployed
1 year and longer	228 410	265 112	74.1%	205 336	242 707	73.3%
Less than 1 year	119 083	53 089	25.9%	89 527	73 902	26.7%
Total	347 493	318 201	100.0%	294 863	316 610	100.0%

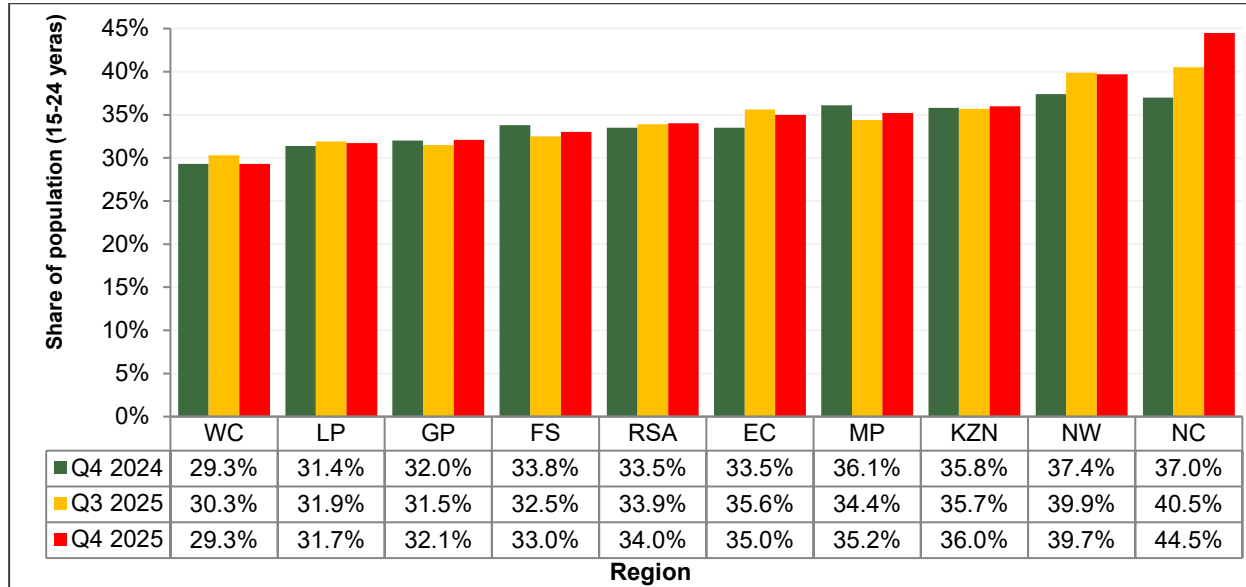
Source: Stats SA – QLFS, 2026

The incidence of long-term unemployment was the highest among females in Q4 2025. The youth cohort contributed 62.1% to the number of unemployed that has been struggling to secure employment for more than 12 months.

Those not in employment, education or training (NEET)

Some young people have been disengaged from the labour market, and they are also not building on their skills base through education and training – they are not in employment, education or training (NEET). The NEET rate serves as an important additional labour market indicator for young people aged between 15 and 24 years.

In Q4 2025, some 3.5 million or 34.0% of the total South African population aged 15-24 years were classified as NEET (Figure 1.46). This share was slightly higher/worse than the share recorded in Q4 2024 of 33.5%. Among the provinces, Northern Cape had the highest NEET ratio of 44.5%, while Western Cape had the lowest/best ratio at 29.3%. Mpumalanga's NEET ratio was the sixth lowest/fourth highest among the nine provinces at 35.2% and declined/improved from 36.1% recorded in Q4 2024.

Figure 1.46: Those not in employment & education (15-24 years), South Africa & provinces, Q4 2024 –Q4 2025

Source: Statistics South Africa – QLFS, 2026

Combined rate of unemployment and potential labour force

In the Q3 2025 Quarterly Labour Force Survey (QLFS) release, the previously used expanded unemployment rate was replaced by the combined rate of unemployment and potential labour force. This revised measure provides a broader view of labour market slack by including not only those who are officially unemployed, but also individuals who form part of the potential labour force.

The potential labour force consists of discouraged work-seekers, as well as persons who are available for work but not actively seeking employment, as well as those who are actively seeking work but not immediately available to start. By incorporating these groups, the combined rate offers a more comprehensive indication of unmet labour market demand than the narrow unemployment rate alone.

According to Figure 1.47, South Africa's combined unemployment rate increased/deteriorated marginally from 41.9% in Q4 2024 to 42.1% in Q4 2025. Over the same period, the expanded unemployment rate in Mpumalanga declined/improved from 47.2% to 46.3%. On a quarterly basis there was also a decline/improvement, as the rate in Mpumalanga declined by 1.2 percentage points from 47.5% in Q3 2025.

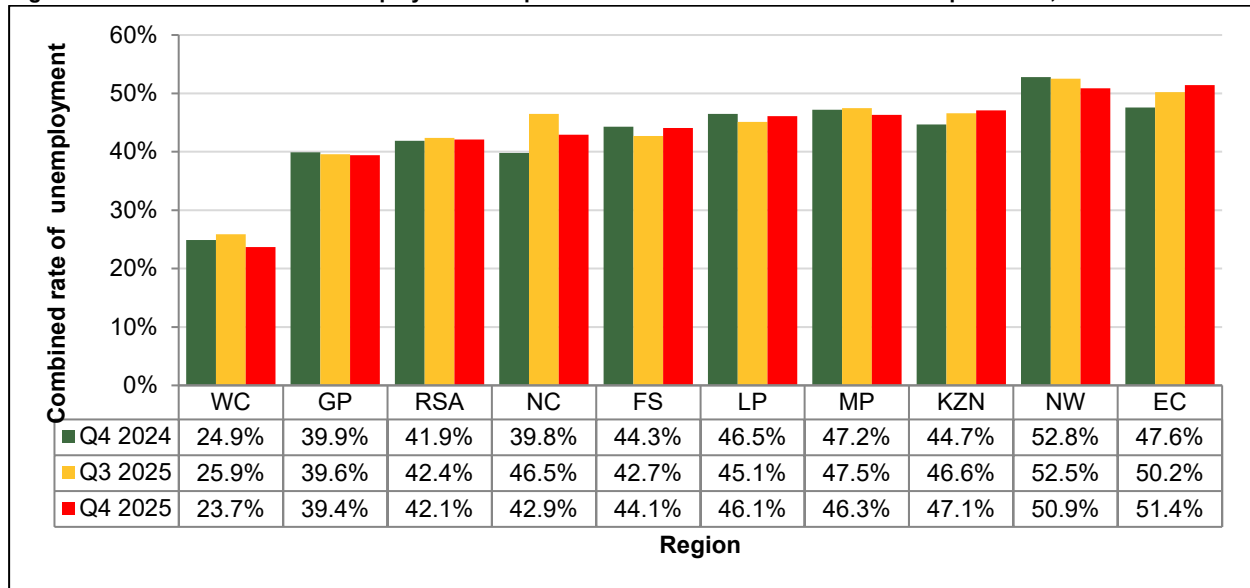
Mpumalanga ranked fourth highest/worst in terms of the combined unemployment rate in Q4 2025. Eastern Cape recorded the highest rate at 51.4%, while Western Cape had the lowest rate of 23.7%. When analysing the annual changes, it is worth noting that Western Cape, Gauteng, Free State, Limpopo, Mpumalanga and North West improved, whereas the other three provinces deteriorated.

Combined rate of unemployment and potential labour force by gender and age

Figure 1.48 displays the combined unemployed and potential labour force by gender and age for the fourth quarter of 2025. In Q4 2025, females accounted for 54.4% of the total number of

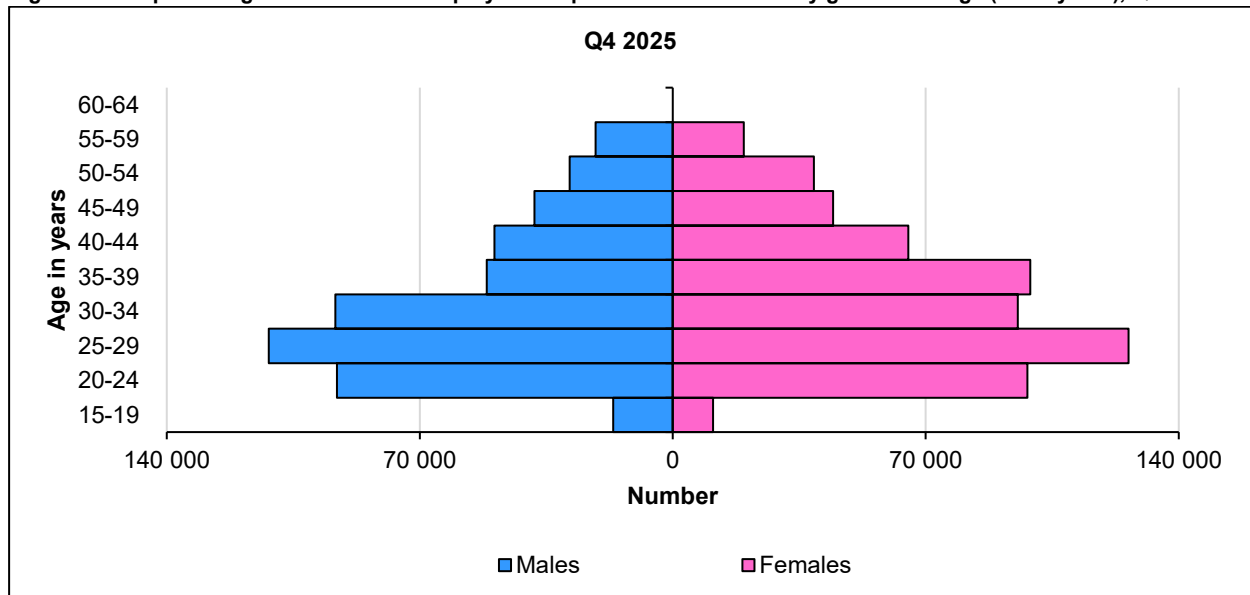
combined unemployed and potential labour force and males for 45.6%. The youth segment contributed 58.6% to the overall number in the province.

Figure 1.47: Combined rate of unemployment and potential labour force in South Africa and provinces, 2024-2025



Source: Stats SA – QLFS, 2026

Figure 1.48: Mpumalanga's combined unemployed and potential labour force by gender and age (15-64 years), Q4 2025



Source: Stats SA – QLFS, 2025

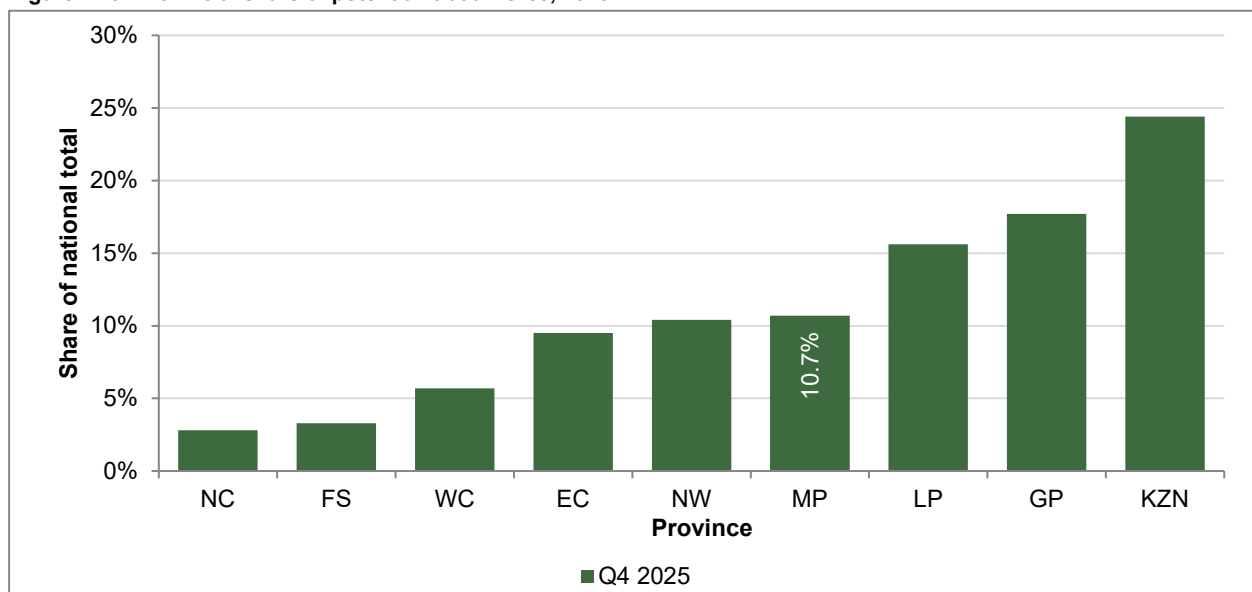
In Q4 2025, the combined rate of unemployment and potential labour force of males stood at 39.9%, which was much lower than the rate among females of 53.4%. The combined rate of unemployment and potential labour force of working age youth (15-34 years) was 57.9%, while for adults it was 36.1%. The unemployment rate among female youth in Q4 2025 was significantly higher at 65.0% compared to the male youth unemployment rate of 51.9%. The unemployment rate of the 18-24 year age cohort was 70.9% in Q4 2025 and the 18-24 year-old female unemployment rate was 76.2%.

Potential labour force

After adopting the ICLS resolutions, Stats SA now report on a greater variety of labour indicators. Those outside the labour force (previously the non-economically active population) are divided between the potential labour force and others outside the labour force. Others outside the labour force includes those that want employment, but which are neither seeking nor available, and those that do not want employment. The potential labour force includes those that are available but not seeking, which includes the discouraged job-seekers, and those not available but seeking.

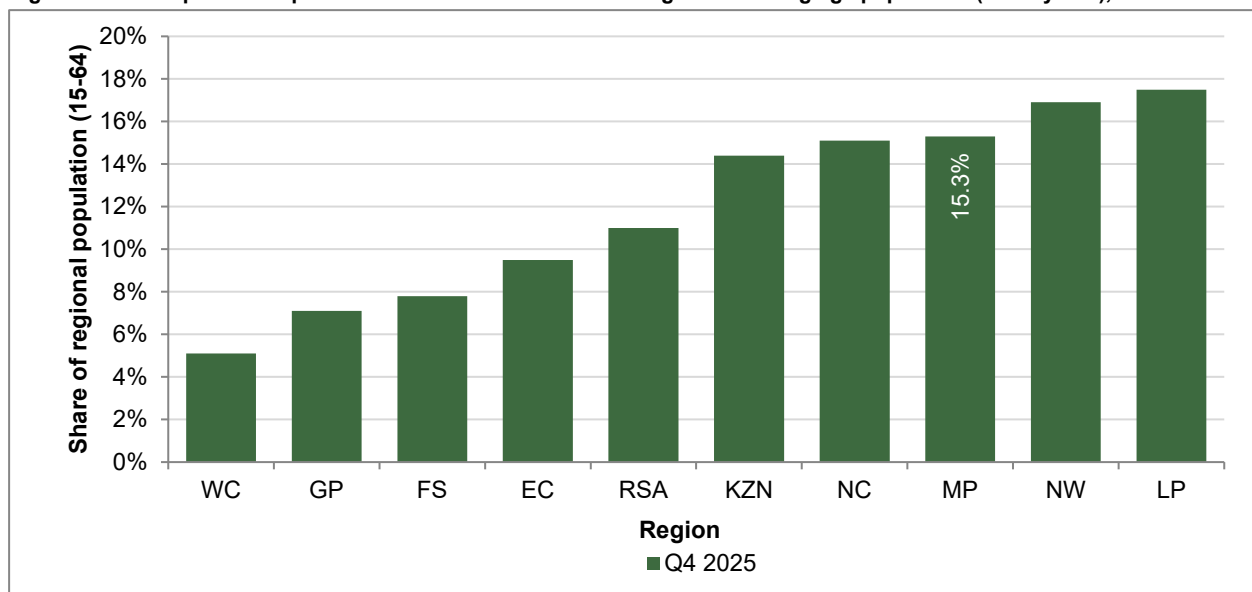
According to Figure 1.49, Mpumalanga accounted for 10.7% of South Africa's potential labour force in Q4 2025. When comparing Mpumalanga to other provinces, it ranked fourth highest/sixth lowest in terms of the share of potential labour force.

Figure 1.49: Provincial share of potential labour force, 2025



Source: Stats SA – QLFS, 2026

Figure 1.50: Comparison of potential labour force as a ratio of regional working age population (15-64 years), 2025



Source: Stats SA – QLFS, 2026

The data presented in Figure 1.50 shows the proportion of potential labour force relative to the working age population (15-64 years) within the same region in the fourth quarter of 2025. In Q4 2025, the share of potential labour force in relation to the working age population in Mpumalanga was 15.3%, which was higher than the national average of 11.0%. In Q4 2025, Mpumalanga recorded the third highest/seventh lowest share of potential labour force in relation to its working age population.

1.4 Update on Climate Change

Climate change continues to pose significant fiscal, developmental, and environmental challenges for all spheres of government. Provinces are required to align budgets with national climate-responsive planning instruments. The National Climate Change Response White Paper (2011) provides the overarching policy direction for climate-responsive budgeting across South Africa. As outlined in the National Treasury's guidance, South Africa is transitioning toward structured climate expenditure tracking through the **Climate Budget Tagging (CBT)** system.

The CBT system has undergone two development phases:

- Phase 1 (2021–2022) tested the initial methodology across nine national, provincial, municipal, and state-owned entities, focusing on tracking climate-related expenditure and identifying weaknesses in existing data systems.
- Phase 2 (2023–2024) refined the methodology, simplified classification requirements, and focused on practitioner capacity-building to support institutionalisation of climate expenditure tracking.

In preparation for the 2026 Budget cycle, pilot departments across government are expected to support the transition from an Excel-based tool to a web-based system that will streamline reporting and improve consistency. Provincial Treasury notes that the full integration of CBT into provincial budgeting processes is expected from the 2027 MTEF cycle, and departments are therefore encouraged to begin reporting on budget initiatives addressing climate risks, mitigation, and adaptation.

Mpumalanga Province continues to experience climate-related shocks such as severe flooding, drought, and heatwaves highlighting the need for climate-resilient infrastructure and long-term environmental risk planning. SOPA 2026 noted extensive flood damage to roads, water systems, housing stock, and tourism infrastructure, underscoring the urgency of mainstreaming climate resilience into budget allocations.

The province will strengthen alignment between climate-related projects, infrastructure planning, and the Medium-Term Development Plan (MTDP), focusing especially on:

- Improved resilience of road, water, and sanitation networks.
- Enhanced emergency response capacity.
- Climate-smart agriculture and environmental protection measures.
- Integration of CBT categories into programme-level planning.

1.5 Update on Gender Responsive Budgeting (GRB)

Gender-Responsive Budgeting (GRB) has been elevated as a national priority as part of government's commitment to reducing gender inequality, strengthening women's economic participation, and identifying gender gaps in public expenditure. The National Treasury approved GRB guidelines in 2022, establishing a common definition, scope, and methodology, and launched the first GRB tagging pilot in 2023 focusing on Women's Economic Empowerment.

In 2024, the pilot evolved to enhance expenditure tagging methods and support the publication of the first national Gender Budget Statement in 2025/26. This marked a significant milestone in institutionalising gender-responsive budgeting across the public sector. Parliamentary committees have since requested that the pilot be expanded to include social sectors such as Basic Education, Social Development, Health, and Agriculture.

For the 2026/27 provincial budget cycle, National Treasury is preparing to extend GRB responsibilities to provinces through:

1. A provincial GRB roadmap,
2. Standard GRB reporting templates, and
3. Training and capacity-building to enable Provincial Treasuries to lead GRB implementation.

Mpumalanga Province will begin aligning departmental plans to these requirements and will gather baseline information on gender-related programmes; especially those targeting women's economic participation, access to education, healthcare services, safety, agricultural support, and community-based services.

The province welcomes the alignment of GRB with the Medium-Term Development Plan (MTDP) priorities of reducing poverty, tackling the high cost of living, and building a capable, ethical, and developmental state, as articulated in SOPA 2026.

1.6 Spending Reviews

Spending Reviews remain a critical tool to support fiscal consolidation, improve efficiency, and strengthen evidence-based budget decision-making across provincial departments. The National Treasury has emphasized the need for provinces to institutionalise spending reviews and to outline planned reviews over the MTEF.

In response to this requirement and in recognition of eroded internal capacity due to staff turnover the Mpumalanga Provincial Treasury (MPT) entered into a formal partnership with the Government Technical Advisory Centre (GTAC) to conduct six technical spending reviews and implement a comprehensive capacity-building programme for provincial officials.

The province is currently undertaking six detailed, data-driven spending reviews across the Departments of Education and Health—selected because they comprise the largest share of provincial expenditure. These reviews cover the period 2021/22 to 2024/25 and focus on areas with significant fiscal pressure, operational inefficiencies, or opportunities for cost savings. The six active reviews are:

- Provincial Department of Education
 - a. Learner and Teacher Support Material (LTSM)
 - b. Infrastructure Delivery and Maintenance
 - c. E-learning – Device procurement and maintenance
 - d. Compensation of employees and post-provisioning
- Department of Health
 - a. Procurement, distribution and management of medicines and medicine supplies
 - b. Digitisation of Patient Records and Health Information Systems

In addition to conducting the six technical reviews, GTAC is delivering a capacity-building programme to re-establish and strengthen the province's internal spending review capability.

The combined technical reviews and capacity-building effort aim to:

- Strengthen evidence-based budgeting and internal reprioritisation.
- Identify and quantify efficiency gains and cost-saving options.
- Improve service delivery outcomes in high-impact programmes.
- Ensure that resource allocation decisions align with fiscal realities and the MTDP priorities.
- Support compliance with National Treasury's requirements for annual spending review reporting.

The work underway places Mpumalanga in a strong position to embed spending reviews into the medium-term planning cycle and to institutionalise continuous expenditure analysis.

2. Budget Strategy and Aggregates

2.1. Introduction

The MEC for Finance in a province, as required by section 27(2) of Public Finance Management Act (PFMA, 1999), tables the Budget Provincial Legislature each year within two weeks after the tabling of the national annual budget.

The authorisation to spend funds allocated in the budget is sought through the tabling of the Appropriation Bill, which sets out the proposed amounts to be appropriated from the Provincial Revenue Fund for the first year of the medium-term expenditure framework (MTEF) period, also referred to in this publication as the medium term, the next 3 years or the period ahead. The Appropriation Bill is divided into segments called votes, which represent the allocations to provincial government departments, including government components, by programme and main economic classification for the first year of the MTEF period (2026/27). It also highlights the funds that are earmarked for a specific purpose and conditional allocations.

The Estimates of Provincial Revenue and Expenditure (EPRE) is tabled at the Provincial Legislature with the Appropriation Bill. The purpose of the EPRE is to provide detailed and transparent information based on the allocations set out in the Appropriation Bill for the current financial year. The Provincial Government's proposed spending plans for the full MTEF period (2026/27 to 2028/29) are also contained in this year's EPRE, and outline government institutions planned spending and allocation of resources. Medium-term estimates are aimed at improving budget formulation by encouraging the development of spending plans based on existing resources and by promoting fiscal discipline. Explanations are provided for how institutions intend to use their allocations over the medium term to achieve their goals and priorities, which should be aligned with broader national development plans. Information on how government institutions have spent their budgets in the previous 3 financial years is also included.

The tables presented in this publication show departmental receipts, and detailed expenditure trends and estimates by programme, sub-programme and economic classification for all votes and entities. Brief explanatory narratives set out the purposes of institutions and their programmes, as well as their mandates, programme-level objectives and descriptions of sub-programmes. A brief narrative overview of institutions' expected expenditure over the MTEF period is also included.

Mpumalanga's provincial government's strategic policy direction is guided by several key frameworks and initiatives such as: *Provincial Growth and Development Strategy (PGDS)* which outlines the province's priorities and development goals, aligning with national objectives. *National Spatial Development Perspective (NSDP)* provides a framework for spatial planning and development, ensuring that resources are allocated efficiently and equitably across the province. *National Development Plan (NDP)* sets out a long-term vision for South Africa, focusing on reducing poverty and inequality by 2030. Mpumalanga's policies are designed to support these national goals. The *State of the Province Address (SOPA) 2026* highlights the province's achievements and outlines plans, emphasizing the integration of provincial and national strategies.

Government's mandate to provide essential services, reduce poverty, and promote equitable development is anchored in constitutional obligations and the PFMA. The 2026 MTEF continues to balance these obligations against fiscal constraints, reflecting a long-term effort to stabilise provincial finances amid limited economic growth and rising demands for services.

The Province's allocation decisions are informed by:

- *National strategic frameworks*: National Development Plan (NDP), NSDP, SONA, and Division of Revenue Act parameters.
- *Provincial directives*: SOPA 2026, MTDP priorities, Provincial Growth and Development Strategy (PGDS), and EXCO resolutions.
- *Key policy directions*: protecting social services, expanding infrastructure, rebuilding flood-damaged assets, and strengthening governance and anticorruption measures.

The Province continues restructuring efforts that began with the 2024 macro-organisation of government, which integrated the former CoGTA and Human Settlements portfolios, and emphasised institutional efficiency, spatial alignment, and accountability.

2.2. Aligning provincial budgets to achieve government's prescribed outcomes

The 2026 MTEF ensures alignment with the **three core MTDP priorities**, which remain central to the province's developmental trajectory:

1. Driving Inclusive Economic Growth & Job Creation

Mpumalanga's economic outlook has improved, with GDP expected to grow at 1.3% in 2026 and 2% annually between 2027–2029, supported by expanding tourism, major green-energy investments, agricultural growth, and the Nkomazi SEZ rollout. Employment reached a record 1.28 million jobs in Q4 2025, supported by infrastructure investment and recovery in construction and trade.

2. Reducing Poverty & Tackling the High Cost of Living

The province achieved significant gains in reducing poverty, with the Lower-Bound Poverty Line dropping by 12.7% between 2015–2023. MTDP-aligned interventions include expanded ECD access, agricultural household support, free health services, school nutrition, and expanded youth employment opportunities.

3. Building a Capable, Ethical & Developmental State

SOPA 2026 emphasised professionalising the public service, tackling corruption, strengthening municipal support, and prioritising infrastructure maintenance and planning.

Budget alignment with service delivery priorities:

- *Health*: HR strengthening, digitisation, emergency services, clinics expansion, and finalisation of Mapulaneng Regional Hospital.
- *Education*: Construction of new schools and additional classrooms; rollout of e-learning; expansion of scholar transport; and major ECD investments.
- *Infrastructure*: Over R4 billion in economic and social infrastructure over the MTEF, with significant allocations towards water treatment, roads, and flood-recovery projects.

- *Economic Development:* Expansion of SEZ development, green-energy projects, and agriculture industrialisation such as hybrid rice programmes.

2.3. Summary of budget aggregates

Table 1.6 provides a summary of estimates of the main budget components (receipts and payments, budget surplus or deficit) before financing over the seven-year period. The table also provides the details on financing to provide the net position after financing for each year. It reflects financial performance over seven years with the first three columns (2022/23, 2023/24) and 2024/25) indicating the audited outcomes. The 2025/26 financial year in three columns, which includes main appropriation as tabled last year in March, the adjusted appropriation (which includes adjustments tabled in November) and the revised estimates which refers to the actual expenditure and collection as at 31 December 2025 including projections up to 31 March 2026 to reflect a projected outcome and the three-year medium-term estimates from 2026/27 to 2028/29.

Provincial receipts consist of transfers from national (i.e. equitable share and conditional grants) and the provincial own receipts (i.e. provincial revenue collection). Equitable share is a portion of nationally raised revenue that is distributed to provinces based on a formula. The formula considers factors such as population size, poverty levels, and the need for basic services like education and healthcare. The goal is to ensure that all provinces have sufficient resources to provide essential public services and to promote equitable development across the country. Conditional grants are funds provided by the national government to provinces for specific purposes. The conditional grants come with conditions on how the money should be spent and are designed to achieve particular objectives, such as infrastructure development, health services improvement, or education enhancement. They ensure that funds are used for their intended purposes and help address specific needs or priorities within provinces. The main sources of provincial own receipts are motor vehicle licences, casino taxes, patient fees and interest earned.

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25		2025/26		2026/27	2027/28	2028/29
Provincial receipts									
Transfer receipts from national	55 014 500	57 049 996	59 571 138	62 906 710	64 410 832	64 410 832	66 752 733	69 134 933	71 510 649
Equitable share	45 830 683	47 659 343	49 105 798	52 456 362	53 097 490	53 097 490	56 019 282	58 585 273	60 580 447
Conditional grants	9 183 817	9 390 653	10 465 340	10 450 348	11 313 342	11 313 342	10 733 451	10 549 660	10 930 202
Provincial own revenue	1 537 294	1 770 473	2 062 864	2 492 070	2 317 070	2 317 070	2 885 709	2 864 870	2 908 522
Total provincial receipts	56 551 794	58 820 469	61 634 002	65 398 780	66 727 902	66 727 902	69 638 442	71 999 803	74 419 171
Provincial payments									
Current payments	46 121 568	48 256 686	51 797 501	55 057 142	56 831 453	56 826 155	59 246 020	61 222 870	63 599 237
Transfers and subsidies	6 694 476	6 415 978	6 073 841	6 246 859	6 394 129	6 387 794	6 742 231	7 419 114	7 320 690
Payments for capital assets	3 898 446	4 936 525	4 734 196	4 881 096	5 005 506	5 016 132	4 402 196	3 121 899	3 079 661
Payments for financial assets	16 132	8 396	5 754	-	3	29	-	-	-
Unallocated contingency reserve / other	-	-	-	-	-	-	12 472	235 920	419 583
Total provincial payments	56 730 622	59 617 585	62 611 292	66 185 097	68 231 091	68 230 110	70 402 919	71 999 803	74 419 171
Surplus/(deficit) before financing	-178 828	-797 116	-977 290	-786 317	-1 503 189	-1 502 208	-764 477	-	-
Financing									
Provincial roll-overs	-	-	-	-	-	-	-	-	-
Provincial cash reserves	646 263	1 191 041	1 539 226	786 317	1 503 189	1 503 189	764 477	-	-
Donor Funding	-	-	-	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-	-	-	-
Surplus/(deficit) after financing	467 435	393 925	561 936	-	-	981	-	-	-

Table 1.6 from the 2026 MTEF Budget presents the seven-year view of receipts, payments and the surplus/deficit position. Provincial receipts rise from R70.4 billion in 2026/27 to R74.9 billion in 2028/29, driven mainly by equitable share growth and moderate increases in own revenue.

The Provincial Equitable Share (PES) formula accounts for data updates made to the components of the formula and any policy changes made to the structure of the formula resulting from the review of the Provincial Equitable Share formula. For the 2026 MTEF, there were no proposed changes that were made to any of the components of the formula resulting from the review of the Provincial Equitable Share formula.

Transfer receipts from the national government grow nominally by 4.3 per cent from the 2025/26 revised estimate to 2026/27 budget. Provincial own revenue allocated increase by 24.5 per cent between 2025/26 revised estimate to 2026/27.

Transfers from national constitute 94.8 per cent or R70.4 billion of the total receipts of the province. Within national receipts, 79.6 per cent or R56.02 billion is allocated as provincial equitable share and Mpumalanga's PES share rises from 8.2 per cent to 8.4 per cent due to updated population data. Conditional grants share is 15.2 per cent or R10.73 billion and the decline from R11.313 billion (2025/26) to R10.930 billion (2028/29), largely due to cuts in infrastructure-heavy grants and a once-off injection towards infrastructure affected by disasters during 2025 adjustments appropriation. The provincial own receipts collection allocated is projected to increase from R2.32 billion in 2025/26 to R2.89 billion in 2026/27 as the province continues to implement the revenue enhancement strategies to optimize revenue collection over the MTEF and only 74.6 per cent of the projected revenue is allocated to departments to curb the risk and grow provincial reserves.

The revised estimate which is based on the December 2025 IYM projections indicates that the province will end the year with a minor surplus of R981 thousand. Departments are continually monitored to ensure prudent spending and where required advised to put stringent measures to avoid incurring unwanted expenditure. The unallocated funds are kept in the Provincial Revenue Fund as a contingency reserve for various reasons, but mainly to protect the province against the impact of unforeseen and unavoidable expenditure pressures especially as the province is prone to disasters and a portion is put on investment.

2.4. Financing

The funds generated by an estimated surplus are used to build up provincial cash reserves for future major capital outlays, to equalise expenditure patterns as well as contingency reserves i.e. funds set aside to cover unexpected costs or risks that may arise within a budget period. These reserves act as a financial safety net, ensuring that unforeseen expenses do not derail the provincial budget. The 2026/27 budget reflects a balanced fiscal stance, with unallocated reserves in the PES serving as contingency for disaster recovery and COE pressures. Financing is mainly from provincial cash reserves, with no reliance on overdrafts or borrowings.

Contingency Reserve refers to the total provincial receipts that exceed total provincial payments over the MTEF, thereby reflecting a surplus budget before and after financing. This indicates that not all financial resources available to the province have been allocated to the provincial departments for spending.

Provincial cash reserves refer to surplus funds in the provincial revenue fund, after taking into account all commitments and roll-overs. This includes unspent appropriated funds in departments that were not rolled over to the ensuing financial year, as well as surplus provincial own revenue

that was collected in prior financial years and investments. This category also includes unspent funds which were surrendered in one financial year and allocated back to the same department in ensuing years.

Surpluses are directed towards strengthening the provincial revenue fund, funding future capital outlays, providing for disaster recovery and infrastructure rehabilitation and managing compensation of employees by accommodating Early Retirement Programme / Voluntary Exit Programme (ERP/VEP) allocations dependent on National Treasury gazette publishing. Where deficits emerge (mainly driven by conditional grant reductions or unforeseen disasters), the province uses cash reserves, reprioritisation during adjustments, strict controls on non-core spending, and will be enforcing Targeted and Responsible Savings (TARS).

The financing framework anticipates rising climate-related risks requiring capital buffer space, conditional grant volatility impacting infrastructure budgets and persistent compensation of employees pressures linked to wage agreements. These risks are mitigated by maintaining a prudent contingency reserve, strengthening expenditure controls, and enforcing early-warning systems for overspending.

3. Budget process and the Medium-Term Expenditure Framework (MTEF)

The provincial budget is prepared and tabled in terms of Section 27(2) of the PFMA (1999) and the annual Division of Revenue Act (DoRA). The EPRE Chapter 1 must set out the fiscal framework, allocations, and the process used to arrive at those allocations. National Treasury's EPRE Guidelines specify the content and sequencing of Budget Strategy & Aggregates, Receipts, Payments, Financing, and the Budget Process narrative, and prescribe supporting tables and databases (e.g., Tables 1.6–1.19 and Annexures).

At a national level, the MTEF is updated after the MTBPS and Budget reviews; provinces then incorporate PES and conditional grant updates (including letters and gazettes) into their frameworks and adjust the own-revenue outlook and provincial reserves accordingly.

Roles and Responsibilities

- *Provincial Treasury (PT)*: Leads the budget process; issues provincial budget circulars; runs capacity-building workshops; conducts MTEC hearings; consolidates the provincial database and the EPRE; and submits final recommendations to the Premier's Budget and Finance Committee and EXCO.
- *Line Departments & Entities*: Prepare MTEF submissions and spending plans aligned to MTDP priorities; update infrastructure plans (U-AMPs/IPMPs/IRM); and respond to MTEC recommendations.
- *EXCO / Premier's Budget and Finance Committee*: Consider options, resolve trade-offs, and approve final allocations for tabling.
- *Provincial Legislature*: Scrutinises the Appropriation Bill, the EPRE, and departmental plans; facilitates committee hearings; and authorises expenditure as per PFMA.

National Treasury's final PES allocation letter for the 2026 MTEF (dated 17 February 2026) communicated Mpumalanga's upward share revision (8.36 per cent→8.41 per cent over the period), downward inflation adjustments to the baseline, and earmarked additions for Health, Education, and the Teacher Assistants Programme. Conditional-grant baselines and reforms (e.g., merging CASP & Ilima/Letsema; PRMG reprioritisation; Community Library Services phasing into PES) were confirmed for incorporation into the provincial framework and vote baselines.

Provincial Treasury convened budget workshops and MTEC hearings with departments to ensure submissions matched MTDP priorities and NT formats, consistent with the 2025 process flow where virtual workshops and MTEC engagements were used to strengthen estimates and reforms. EXCO considered preliminary allocations, financing options, and risk buffers (contingency reserves; disaster recovery; ERP/VEP earmarking), culminating in recommendations to table the 2026/27 main appropriation on 11 March 2026.

The Appropriation Bill and EPRE are tabled within two weeks after the national budget, in line with PFMA requirements. Portfolio committees then scrutinise allocations, conditional-grant performance, and infrastructure plans before the House debates and adopts the Bill. Once the Appropriation Bill is passed, provincial departments will commence spending the approved budgets in accordance with the approved plans.

4. Receipts

4.1. Overall position

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Transfer receipts from National									
Equitable share	45 830 683	47 659 343	49 105 798	52 456 362	53 097 490	53 097 490	56 006 810	58 349 353	60 160 864
Conditional grants	9 176 411	9 371 917	10 389 900	10 450 348	11 313 342	11 313 342	10 733 451	10 549 660	10 930 202
Total transfer receipts from National	55 007 094	57 031 260	59 495 698	62 906 710	64 410 832	64 410 832	66 740 261	68 899 013	71 091 066
Provincial own receipts									
Tax receipts	1 832 424	2 143 009	2 851 603	3 033 946	3 033 946	3 301 597	3 168 946	3 130 526	3 280 575
Casino taxes	83 137	79 904	74 678	75 000	75 000	74 101	77 500	71 579	74 800
Horse racing taxes	483 839	759 631	1 339 147	1 425 000	1 425 000	1 697 112	1 472 500	1 360 000	1 421 200
Liquor licences	10 907	10 885	11 210	13 946	13 946	10 384	13 946	13 947	14 575
Motor vehicle licences	1 254 541	1 292 589	1 426 568	1 520 000	1 520 000	1 520 000	1 605 000	1 685 000	1 770 000
Sales of goods and services other than capital assets	167 858	195 972	232 738	180 890	180 890	185 301	197 056	195 299	204 096
Transfers received	87	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	159 541	185 412	118 668	173 580	173 580	164 862	173 480	183 560	196 980
Interest, dividends and rent on land	246 544	585 398	399 725	216 030	216 030	793 171	307 379	338 115	361 584
Sales of capital assets	11 502	6 140	8 445	9 297	9 297	19 018	9 751	10 086	10 514
Financial transactions in assets and liabilities	19 719	15 847	51 615	9 072	9 072	32 285	9 615	9 890	10 332
Total provincial own receipts	2 437 675	3 131 778	3 662 794	3 622 815	3 622 815	4 496 234	3 866 227	3 867 476	4 064 081
Other funding	646 263	1 191 041	1 539 226	786 317	1 503 189	1 503 189	764 477	-	-
Total provincial receipts	58 091 032	61 354 079	64 697 718	67 315 842	69 536 836	70 410 255	71 370 965	72 766 489	75 155 147

Table 1.7 above shows the total provincial receipts that have been allocated to departments as well as anticipated revenue collection. Total provincial receipts consist of transfer receipts from the national government i.e. equitable share and conditional grants, as well as provincial own receipts and provincial financing. The provincial own receipts are mainly derived from motor vehicle licences, horse racing taxes and gambling fees. Total provincial receipts rise from R67.314 billion in 2025/26 to R71.371 billion in 2026/27 and R75.155 billion by 2028/29, driven primarily by equitable share growth (from R52.456 billion in 2025/26 to R56.007 billion in 2026/27 and R60.161 billion by 2028/29). Conditional grants remain broadly stable in nominal terms across

the MTEF (R10.733–R10.930 billion), reflecting policy shifts within grant frameworks rather than large envelope growth. Own revenue consolidates around R3.87–R4.06 billion over 2026/27–2028/29, with “other funding” tapering from R764.5 million in 2026/27 to zero in the outer years as once-off reserve usage and rescheduling recede.

The receipts profile reflects NT’s 17 Feb 2026 PES letter—which raised Mpumalanga’s PES share from ~8.2 per cent to ~8.4 per cent over the MTEF—as well as earmarked additions for Health, Education and the Teacher Assistants Programme, offset in part by the downward CPI technical adjustment. This lifted the recurrent base while containing unforeseen inflationary slippage. The flat conditional grant path masks important internal reallocations (e.g., PRMG reprioritisation; ECD expansion; CASP/Ilima merger; libraries phasing into PES), which are elaborated in Table 1.8.

The deliberate reduction in “other funding” follows the 2025/26 use of provincial reserves to manage timing pressures and to equalise expenditure, moving back toward a more structurally balanced receipts framework. Given flood-related infrastructure damage and disaster-response needs flagged in SOPA 2026, retaining contingency space in the equitable share has been prioritised over continued top-ups from reserves.

4.2. Equitable share

The equitable share (PES) continues to prioritise social services. Education rises from R25.34 billion (2025/26) to R26.93 billion (2026/27) and R28.91 billion (2028/29), while Health increases from R15.24 billion (2025/26) to R16.5 billion (2026/27) and R17.72 billion (2028/29). These trajectories mirror earmarked additions communicated by National Treasury - R577.5 million for Health, R266.0 million for Education, and R27.9 million for the Teacher Assistants Programme together with the phased-in formula data updates that lifted Mpumalanga’s PES share.

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Vote 01: Office of the Premier	358 903	459 077	411 710	458 578	458 578	458 578	484 378	506 115	521 804
Vote 02: Provincial Legislature	321 379	352 536	463 915	491 504	491 504	491 504	524 241	547 712	564 691
Vote 03: Provincial Treasury	469 038	513 907	508 189	543 684	543 684	543 684	568 410	593 988	612 402
Vote 04: Co-Operative Governance, Human Settlements and Traditional	858 478	1 022 432	954 785	1 102 971	1 102 971	1 102 971	1 159 241	1 209 260	1 246 748
Vote 05: Agriculture, Rural Development, Land and Environmental Affai	1 039 490	1 109 361	1 076 283	1 298 116	1 298 116	1 298 116	1 379 528	1 372 626	1 415 178
Vote 06: Economic Development and Tourism	1 517 248	1 403 606	1 403 090	1 240 355	1 240 355	1 240 355	1 344 003	1 403 780	1 446 987
Vote 07: Education	22 327 452	22 901 374	23 583 973	25 341 918	25 503 532	25 503 532	26 933 842	28 042 174	28 912 289
Vote 08: Public Works, Roads and Transport	2 948 136	2 683 073	2 672 636	2 786 539	2 786 539	2 786 539	2 913 988	3 045 117	3 139 516
Vote 09: Community Safety, Security and Liaison	1 428 578	1 636 875	1 585 977	1 677 595	1 669 595	1 669 595	1 754 057	1 832 989	1 889 812
Vote 10: Health	12 565 228	13 525 128	14 313 695	15 239 387	15 746 901	15 746 901	16 500 251	17 235 043	17 771 053
Vote 11: Culture, Sport and Recreation	405 707	356 714	419 643	402 400	382 400	382 400	423 711	442 778	456 504
Vote 12: Social Development	1 591 046	1 695 260	1 711 902	1 873 315	1 873 315	1 873 315	2 021 160	2 117 771	2 183 880
Total provincial own receipts by Vote	45 830 683	47 659 343	49 105 798	52 456 362	53 097 490	53 097 490	56 006 810	58 349 353	60 160 864

Moderate growth is provided to Public Works, Roads and Transport (PWRT) (R2.79 billion to R2.91 billion in 2026/27) and to Co-operative Governance, Human Settlements and Traditional Affairs (CoGHSTA), Social Development, and Community Safety, aligning with SOPA’s emphasis on infrastructure resilience, municipal support, social protection, and safety. The balance across votes reflects a deliberate shift to safeguard front-line delivery and operational readiness of existing assets before expanding new builds.

4.2.1. Other provincial source of funding per vote

Table 1.7(b): Summary of provincial revenue allocated by Vote

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Vote 01: Office of the Premier	2 923	3 055	45 192	10 839	10 839	10 839	11 989	12 529	12 917
Vote 02: Provincial Legislature	50 459	52 730	55 098	57 633	57 633	57 633	60 219	62 929	64 880
Vote 03: Provincial Treasury	10 980	11 474	11 989	103 810	103 810	103 810	158 480	165 612	170 746
Vote 04: Co-Operative Governance, Human Settlements and Traditional Affairs	106 154	110 931	136 087	121 427	121 427	121 427	193 876	132 585	136 695
Vote 05: Agriculture, Rural Development, Land and Environmental Affairs	-	169 000	-	45 021	45 021	45 021	45 000	46 485	47 926
Vote 06: Economic Development and Tourism	-	-	-	-	-	-	58 000	-	-
Vote 07: Education	261 459	224 125	307 331	321 468	321 468	321 468	360 893	376 503	387 864
Vote 08: Public Works, Roads and Transport	303 086	425 825	483 741	429 577	429 577	429 577	531 292	556 907	529 322
Vote 09: Community Safety, Security and Liaison	113 607	123 719	271 501	440 781	440 781	440 781	590 641	652 533	672 763
Vote 10: Health	688 626	649 614	751 925	786 514	786 514	786 514	821 806	858 787	885 409
Vote 11: Culture, Sport and Recreation	-	-	-	175 000	-	-	53 513	-	-
Vote 12: Social Development	-	-	-	-	-	-	-	-	-
Total provincial own receipts by Vote	1 537 294	1 770 473	2 062 864	2 492 070	2 317 070	2 317 070	2 885 709	2 864 870	2 908 522

Allocations of provincial own-revenue to votes support departmental mandates that either generate or administer key revenue streams, and where small, predictable top-ups reduce operational risk. The largest MTEF allocations accrue to Community Safety, Security and Liaison (DCSSL) (rising from R440.8 million in 2025/26 to R590.6 million in 2026/27) and Public Works, Roads & Transport (PWRT) (from R429.6 million to R531.3 million in 2026/27), consistent with their administration of licensing and transport-related services that stabilize collections and service delivery. Health and Education receive sizable allocations to sustain patient-fee systems and school-level services (e.g., e-learning, fees and minor recoveries), while Provincial Treasury rises to R158.5 million in 2026/27, reflecting improvements in compliance tools and interest/dividend-linked items previously captured on the revenue side.

This allocation pattern tracks the 2026 MTEF presentation, which indicated that Health remains the largest recipient of own-revenue allocation, followed by DCSSL and PWRT, reinforcing administrative capability where the cost-to-collect is material and service standards are regulated. The Province continues to retain a portion of projected collections in reserves to manage forecasting risk and to avoid over-appropriation of inherently volatile receipts.

Table 1.7(c): Summary of other funding allocated by Vote

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Vote 01: Office of the Premier	-	36 000	10 000	24 410	24 410	24 410	9 592	-	-
Vote 02: Provincial Legislature	40 922	39 950	62 836	-	50 335	50 335	-	-	-
Vote 03: Provincial Treasury	-	25 331	66 200	-	-	-	2 295	-	-
Vote 04: Co-Operative Governance, Human Settlements and Traditional Affairs	75 616	145 480	145 864	4 654	33 310	33 310	1 827	-	-
Vote 05: Agriculture, Rural Development, Land and Environmental Affairs	49 000	151 000	357 055	-	66 500	66 500	113 254	-	-
Vote 06: Economic Development and Tourism	62 000	179 457	53 990	80 053	179 733	179 733	-	-	-
Vote 07: Education	60 000	65 809	255 819	465 000	577 301	577 301	432 156	-	-
Vote 08: Public Works, Roads and Transport	56 319	307 000	188 880	170 000	412 200	412 200	201 830	-	-
Vote 09: Community Safety, Security and Liaison	139 305	16 100	75 548	22 200	59 100	59 100	1 885	-	-
Vote 10: Health	163 101	200 000	280 034	20 000	59 000	59 000	-	-	-
Vote 11: Culture, Sport and Recreation	-	19 725	7 000	-	-	-	-	-	-
Vote 12: Social Development	-	5 189	36 000	-	30 000	30 000	-	-	-
Total provincial own receipts by Vote	646 263	1 191 041	1 539 226	786 317	1 491 889	1 491 889	762 839	-	-

“Other funding” consolidates provincial reserves, surrendered funds, over-collections, investment income, and rescheduled projects. The relatively high 2025/26 revised estimates and 2026/27 allocations to Education, PWRT, and Health are consistent with the rescheduling decisions and adjustments-period reprioritisations approved by EXCO e.g., rescheduling of school infrastructure (including disaster projects and classrooms), DLTC maintenance under DCSSL, and selective health infrastructure operationalisation. These allocations taper to zero in the outer years, signaling a return to baseline funding once rescheduled projects are executed and disaster recovery stabilises.

The 2026 MTEF presentation further recorded specific reschedulings and additional allocations (e.g., School for the deaf and blind; classroom expansion; bridges; parliamentary village operationalisation; ambulances; Mapulaneng and Linah Malatjie hospital items), as well as ERP/VEP earmarking subject to NT Gazette confirmation for 2025/26 approvals. “Other funding” in 2026/27 provides the bridging space to operationalise these decisions without structurally inflating baselines.

4.3. Conditional Grants

Table 1.8: Summary of conditional grants by grant

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Vote 04: Co-Operative Governance, Human Settlements and Traditional Affairs	1 548 480	1 232 560	1 386 892	1 131 075	1 131 075	1 131 075	1 015 494	1 052 268	1 085 054
Human Settlements Development Grant	1 024 416	968 267	1 167 917	942 978	942 978	942 978	883 591	921 511	952 289
Informal Settlements Upgrading Partnership Grant	499 260	260 142	216 666	184 593	184 593	184 593	128 297	130 757	132 765
Provincial Emergency Housing Grant	20 241	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Provinces	4 563	4 151	2 309	3 504	3 504	3 504	3 606	-	-
Vote 05: Agriculture, Rural Development, Land and Environmental Affairs	250 028	238 494	239 034	272 497	581 990	581 990	289 241	296 298	305 132
Comprehensive Agricultural Support Programme Grant	165 033	155 228	171 554	178 650	488 143	488 143	273 259	285 257	293 870
Ilima/Letsema Projects Grant	70 499	70 678	51 773	78 222	78 222	78 222	-	-	-
Land Care Programme Grant: Poverty Relief and Infrastructure Development	9 762	7 500	9 898	10 341	10 341	10 341	10 688	11 041	11 262
Expanded Public Works Programme Integrated Grant for Provinces	4 734	5 088	5 809	5 284	5 284	5 284	5 294	-	-
Vote 06: Economic Development and Tourism	4 599	3 816	3 438	3 853	3 853	3 853	4 632	-	-
Expanded Public Works Programme Integrated Grant for Provinces	4 599	3 816	3 438	3 853	3 853	3 853	4 632	-	-
Vote 07: Education	1 897 350	2 115 670	2 494 969	2 604 256	2 781 852	2 781 852	2 892 549	3 127 525	3 260 005
Education Infrastructure Grant	831 924	1 027 052	1 310 894	1 366 715	1 366 715	1 366 715	1 377 208	1 395 895	1 458 571
HIV and AIDS (Life Skills Education) Grant	20 291	16 580	18 980	19 845	19 955	19 955	20 648	21 389	22 137
Learnners With Profound Intellectual Disabilities Grant	31 627	34 403	33 842	34 482	34 861	34 861	36 164	37 487	39 243
Maths, Science and Technology Grant	47 360	39 180	47 232	46 386	50 682	50 682	48 512	50 136	51 762
National School Nutrition Programme Grant	830 449	888 520	956 416	982 451	982 749	982 749	1 039 286	1 069 607	1 116 408
Early Childhood development Grant	130 554	104 824	123 659	152 262	324 775	324 775	368 570	553 011	571 884
Expanded Public Works Programme Integrated Grant for Provinces	5 145	5 111	3 946	2 115	2 115	2 115	2 161	-	-
Vote 08: Public Works, Roads and Transport	1 625 310	2 150 302	2 381 543	2 490 799	2 725 432	2 725 432	2 409 645	1 902 842	1 961 980
Expanded Public Works Programme Integrated Grant for Provinces	7 038	8 615	5 490	7 650	7 650	7 650	5 584	-	-
Provincial Roads Maintenance Grant	907 146	1 399 219	1 600 241	1 672 581	1 907 214	1 907 214	1 563 718	1 028 963	1 060 942
Public Transport Operations Grant	711 126	742 468	775 812	810 568	810 568	810 568	840 343	873 879	901 038
Vote 09: Community Safety, Security and Liaison	2 038	1 527	1 674	3 684	3 684	3 684	3 859	-	-
Expanded Public Works Programme Integrated Grant for Provinces	2 038	1 527	1 674	3 684	3 684	3 684	3 859	-	-
Vote 10: Health	3 617 278	3 409 271	3 646 587	3 705 074	3 843 571	3 843 571	3 871 308	3 915 088	4 052 040
Health Facility Revitalisation Grant	463 310	462 955	459 295	474 122	474 122	474 122	504 907	430 805	454 407
Human Resources and Training Grant	274 266	281 115	279 435	286 454	286 454	286 454	299 521	307 989	318 494
District Health Programme Grant	2 638 302	2 400 613	2 575 224	2 612 272	2 730 491	2 730 491	2 723 670	2 837 878	2 929 616
National Tertiary Services Grant	145 385	151 943	274 508	286 661	306 939	306 939	297 144	300 911	310 753
National Health Insurance Grant	82 875	99 022	49 346	35 145	35 145	35 145	35 918	37 505	38 770
Expanded Public Works Programme Integrated Grant for Provinces	13 140	13 623	8 779	10 420	10 420	10 420	10 148	-	-
Vote 11: Culture, Sport and Recreation	225 434	215 574	232 853	234 898	237 673	237 673	242 511	255 639	265 991
Community Library Services Grant	169 288	162 726	174 793	179 385	179 385	179 385	185 722	194 250	202 851
Expanded Public Works Programme Integrated Grant for Provinces	3 910	3 632	2 000	1 846	1 846	1 846	2 052	-	-
Mass Participation and Sport Development Grant	52 236	49 216	56 060	53 667	56 442	56 442	54 737	61 389	63 140
Vote 12: Social Development	5 894	4 703	2 910	4 212	4 212	4 212	4 212	-	-
Expanded Public Works Programme Integrated Grant for Provinces	5 894	4 703	2 910	4 212	4 212	4 212	4 212	-	-
Total conditional grants	9 176 411	9 371 917	10 389 900	10 450 348	11 313 342	11 313 342	10 733 451	10 549 660	10 930 202

Conditional grants show targeted policy shifts rather than expansion of the overall envelope. In Education, the Education Infrastructure Grant (EIG) and ECD Grant expand (with ECD reflecting the national policy push to increase access and quality of early learning), while NSNP and MST remain protected to sustain learning outcomes. In Health, the District Health Programme Grant (DHP) and HFRG support facility operations and maintenance, balanced by the NHI, HRTG, and NTSG profiles. In Transport, the PRMG declines over the MTEF due to reprioritisation and technical changes, implying that preservation backlogs must be managed through improved targeting and, where feasible, complementary equitable-share funding. Human Settlements grants (HSDG and ISUPG) continue to contract, necessitating reprioritisation of pipelines and a focus on informal settlements upgrading with realistic delivery schedules.

The CASP–Ilima/Letsema merger in Agriculture is visible in the 2026/27 onward profiles, improving coherence of support to producers while enabling the sector to re-weight resources

toward extension and system improvements. Community Library Services is on a pathway to PES phasing, which implies a shift from conditional-grant compliance to mainstream operations funded through the equitable share—initially ring-fenced—while new builds are paused to prioritise operationalisation of existing libraries. Overall, the grant mix underscores a move from new build to maintenance, rehabilitation and operational readiness, consistent with the province’s post-flood recovery needs and delivery discipline.

4.4. Total provincial own receipts (own revenue collection)

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
R thousand	2022/23	2023/24	2024/25		2025/26		2026/27	2027/28	2028/29
Vote 01: Office of the Premier	1 393	2 692	3 366	738	738	9 040	772	807	843
Vote 02: Provincial Legislature	2 371	2 511	5 965	2 018	2 018	4 293	2 110	2 205	2 305
Vote 03: Provincial Treasury	189 337	508 173	313 976	164 997	164 997	715 996	260 000	280 000	300 000
Vote 04: Co-Operative Governance, Human Settlements and Traditional Affairs	6 724	8 248	11 974	4 487	4 487	6 971	4 946	5 020	5 246
Vote 05: Agriculture, Rural Development, Land and Environmental Affairs	9 101	9 834	8 367	5 070	5 070	7 846	5 591	5 709	6 008
Vote 06: Economic Development and Tourism	586 230	859 320	1 450 847	1 516 677	1 516 677	1 790 864	1 566 802	1 448 512	1 513 695
Vote 07: Education	44 081	47 967	56 129	28 138	28 138	52 374	30 885	30 757	32 141
Vote 08: Public Works, Roads and Transport	31 983	28 071	40 414	55 046	55 046	55 046	57 513	60 623	63 046
Vote 09: Community Safety, Security and Liaison	1 480 955	1 571 289	1 650 079	1 730 183	1 730 183	1 734 533	1 816 897	1 907 661	2 008 936
Vote 10: Health	77 940	84 390	115 121	110 000	110 000	112 964	115 000	120 213	125 623
Vote 11: Culture, Sport and Recreation	1 385	3 136	2 361	2 023	2 023	2 023	2 116	2 212	2 312
Vote 12: Social Development	6 175	6 147	4 195	3 438	3 438	4 284	3 595	3 757	3 926
Total provincial own receipts by Vote	2 437 675	3 131 778	3 662 794	3 622 815	3 622 815	4 496 234	3 866 227	3 867 476	4 064 081

Own-receipt collections are anchored by DCSSL (motor-vehicle licensing) and Economic Development & Tourism (casino and horse-racing taxes), with PWRT and Health contributing stable ancillary flows (fees and recoveries). The table shows DCSSL rising from R1.73 billion (2025/26) to R1.82 billion (2026/27) and R2.01 billion (2028/29), reflecting continued normalisation of vehicle-licensing activity and compliance programmes. EDT remains elevated (R1.57 billion in 2026/27), consistent with strong gambling-related taxes, albeit with some volatility typical of discretionary consumer spend. Provincial Treasury shows a one-off spike in the 2025/26 revised estimate, in line with interest/dividend/market-related returns that are not assumed to recur at the same level over the MTEF. Departments with smaller bases (OTP, Legislature, Agriculture, Social Development, DCSR) retain modest collections aligned to their functions.

Strategically, the Province continues to retain a portion of projected own-receipts unallocated to curb forecasting risk and to build cash buffers, as recommended in prior EPREs and the 2026 MTEF presentation. This improves resilience against shortfalls and promotes credible, sustainable budgeting.

4.5. Donor funding

The Province **does not receive any foreign donor funding**.

5. Payments

5.1. Overall position

Total provincial payments increase from R66.19 billion in 2026/27 to R73.99 billion in 2028/29, reflecting the province’s ongoing commitment to protecting frontline service delivery, strengthening infrastructure resilience, and stabilising departmental baselines following a period

of fiscal consolidation. The upward trajectory is driven predominantly by higher allocations to Education and Health, which together constitute more than 72 per cent of total spending across the MTEF. This spending profile aligns with the social-sector emphasis of the Medium-Term Development Plan (MTDP) and the priorities highlighted in SOPA 2026, particularly investments in school infrastructure, ECD expansion, public healthcare capacity, and flood-damaged infrastructure repairs.

The payments outlook further reflects the implementation of:

- Earmarked PES additions for Health, Education and the Teacher Assistants Programme;
- Rescheduled and reprioritised infrastructure projects, especially in Public Works, Roads and Transport;
- Contingency funding requirements for disaster recovery, water infrastructure, and municipal support;
- Tighter compensation controls through workforce reprioritisation and future ERP/VEP adjustments.

Overall, the 2026 MTEF payments framework emphasises maintaining essential services, improving operational efficiency, supporting infrastructure delivery, and ensuring financial prudence.

5.2. Payments by Vote

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Vote 01: Office of the Premier	357 146	474 535	459 700	493 827	493 827	493 827	505 959	518 644	534 721
Vote 02: Provincial Legislature	408 881	432 891	552 979	549 137	599 472	599 472	584 460	610 641	629 571
Vote 03: Provincial Treasury	479 797	543 622	583 307	647 494	647 494	647 494	729 185	759 600	783 148
Vote 04: Co-Operative Governance, Human Settlements and Traditional Affairs	2 569 136	2 493 162	2 603 068	2 360 127	2 388 783	2 388 783	2 370 438	2 394 113	2 468 497
Vote 05: Agriculture, Rural Development, Land and Environmental Affairs	1 338 368	1 669 184	1 629 610	1 615 634	1 991 627	1 991 627	1 827 023	1 715 409	1 768 236
Vote 06: Economic Development and Tourism	1 571 741	1 566 109	1 428 022	1 324 261	1 423 941	1 423 941	1 406 635	1 403 780	1 446 987
Vote 07: Education	24 224 643	25 155 650	26 494 988	28 732 642	29 184 153	29 184 153	30 619 440	31 546 202	32 560 158
Vote 08: Public Works, Roads and Transport	4 926 973	5 465 825	5 591 368	5 876 915	6 353 748	6 353 748	6 056 755	5 504 866	5 630 818
Vote 09: Community Safety, Security and Liaison	1 682 586	1 869 314	1 921 079	2 144 260	2 173 160	2 167 993	2 350 442	2 485 522	2 562 575
Vote 10: Health	17 008 896	17 666 919	18 950 281	19 750 975	20 435 986	20 435 986	21 193 365	22 008 918	22 708 502
Vote 11: Culture, Sport and Recreation	566 168	577 345	635 261	812 298	631 373	635 559	721 373	698 417	722 495
Vote 12: Social Development	1 596 287	1 703 029	1 749 702	1 877 527	1 907 527	1 907 527	2 025 372	2 117 771	2 183 880
Total provincial payments and estimates by Vote	56 730 622	59 617 585	62 599 365	66 185 097	68 231 091	68 230 110	70 390 447	71 763 883	73 999 588

Table 1.10 shows that total payments grow from R66.19 billion (2025/26) to R73.99 billion (2028/29). The Vote-level distribution of spending for 2026/27 positions Education (42.8 per cent) and Health (30.0 per cent) as the dominant recipients of provincial resources, consistent with demographic pressures, service-delivery obligations, and national-provincial policy alignment.

Education remains the largest expenditure item, increasing from R28.73 billion (2025/26 revised) to R30.62 billion (2026/27). The expansion reflects earmarked pes additions for teacher compensation and learning support; continued rollout of school construction, replacing unsafe structures and addressing demand in growing communities; ECD reforms, including infrastructure and subsidised access and expanded e-learning interventions. Health grows from R19.751 billion (2025/26 revised) to R21.193 billion (2026/27), supported by earmarked funding for doctors, compensation of employees pressures, and medical goods shortages; investments in hospital upgrades; strengthening of district health services and medicine-supply systems.

Public Works, Roads and Transport allocations fluctuate due to infrastructure reprioritisation, decreasing to R6.06 billion in 2026/27 from the prior year's elevated adjusted budget. Reasons include declining PRMG conditional-grant baselines; rescheduling of previously delayed projects and increased focus on maintenance and disaster-response rehabilitation, rather than new infrastructure. Community Safety, Security and Liaison increases to R2.35 billion in 2026/27 driven by security services for new facilities; municipal takeover support; expansion of traffic-law enforcement and DLTC infrastructure and increased patrol vehicles and policing-support capacity.

Agriculture, Rural Development, Land & Environmental Affairs decreases from adjusted 2025/26 levels, due to the completion of once-off infrastructure obligations and a shift towards production support, agricultural recovery programmes (including flood impacts) and extension services linked to national grant reforms (CASP/Ilima merger). Social Development growth to R2.03 billion in 2026/27 reflects rising demand for social-welfare and child-protection services; NPO transfers supporting community services and tools of trade for social-service professionals.

Other Votes (OTP, Legislature, Provincial Treasury, and DCSR) demonstrate moderate, inflation-linked growth reflecting stable operational mandates and governance obligations.

5.3. Payments by economic classification

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	46 121 568	48 256 686	51 787 305	55 057 142	56 831 453	56 826 155	59 276 020	61 222 870	63 599 237
Compensation of employees	33 934 778	35 621 110	37 967 906	41 085 406	41 273 943	41 223 874	43 893 042	46 039 854	48 299 279
Goods and services	12 186 749	12 618 155	13 804 030	13 971 736	15 587 510	15 602 068	15 382 978	15 183 016	15 299 958
Interest and rent on land	41	17 421	15 369	–	–	213	–	–	–
Transfers and subsidies	6 694 476	6 415 978	6 073 841	6 246 859	6 394 129	6 387 794	6 742 231	7 419 114	7 320 690
Provinces and municipalities	440 746	336 595	287 667	341 961	352 966	352 177	369 917	386 334	391 965
Departmental agencies and accounts	619 188	679 036	687 202	685 828	768 063	768 288	833 389	815 402	851 235
Universities and technikons	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	1 049 906	1 154 944	1 236 776	1 480 587	1 278 662	1 277 255	1 387 583	1 343 565	1 403 807
Non-profit institutions	2 544 898	2 512 741	2 091 446	2 363 372	2 519 999	2 543 936	2 726 683	3 565 393	3 322 224
Households	2 039 738	1 732 662	1 770 750	1 375 111	1 474 439	1 446 138	1 424 659	1 308 420	1 351 459
Payments of capital assets	3 898 446	4 936 525	4 732 465	4 881 096	5 005 506	5 016 132	4 372 196	3 121 899	3 079 661
Buildings and other fixed structures	3 438 806	4 230 980	4 027 186	4 348 805	4 353 292	4 374 212	3 615 578	2 608 440	2 559 836
Machinery and equipment	402 451	603 912	640 047	449 331	573 243	562 938	720 602	502 141	508 713
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	1 329	1 000	863	863	2 000	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	57 189	101 633	63 903	81 960	78 108	78 119	34 016	11 318	11 112
Payments for financial assets	16 132	8 396	5 754	–	3	29	–	–	–
Total economic classification	56 730 622	59 617 585	62 599 365	66 185 097	68 231 091	68 230 110	70 390 447	71 763 883	73 999 588

Table 1.11 breaks down provincial spending by economic classification, showing a strong emphasis on current payments, reflecting compensation-intensive social services and operational requirements.

Compensation of Employees (CoE) remains the largest cost driver, absorbing R41.09 billion in 2026/27, increasing to R48.29 billion in 2028/29. Growth in CoE reflects additional PES for Health and Education COE stabilisation; the need to staff new facilities (schools, clinics, hospitals) and absorption of critical posts, particularly in health and education. Goods and Services increase moderately, supported by rising medicine and medical-supply costs; infrastructure maintenance needs and allocation to learner support materials and scholar transport.

Transfers remain stable at ~R6.25 billion (2026/27), rising to R7.32 billion (2028/29). Key components include funding for municipalities, particularly operational transfers in DCSSL and PWRT; transfers to public entities, including MTPA and MER; support to NPOs, especially in Social Development and Sport sectors and transfers to households, including social-welfare payments, injury-on-duty settlements, and poverty-alleviation programmes. Recent increases in NPO allocations correspond to SOPA commitments to improve community safety, victim-support services, and youth-development initiatives.

Capital spending rises to R4.881 billion in 2026/27 and tapers to R3.079 billion by 2028/29. This reflects a shift from once-off major builds to a stronger focus on maintenance, upgrades, and rehabilitation—a strategic shift reinforced by flood-related reconstruction priorities; declines in key infrastructure grants (PRMG & HSDG); the need to ensure operational readiness before approving new capital projects. Public Works, Education, and Health remain the main capital-spending Votes, driven by road-maintenance backlogs, school-infrastructure replacement, and hospital redevelopment.

Payments for financial assets drop to negligible levels, indicating improved debt-management practices, fewer asset write-downs, and reduced reliance on financial-asset adjustments consistent with prudent fiscal management.

Table 1.11 (a) to 1.11 (f) below provides a breakdown of economic classifications per vote.

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Vote 01: Office of the Premier	170 945	183 224	190 821	225 632	198 517	198 517	230 229	239 966	251 116
Vote 02: Provincial Legislature	234 228	237 676	287 264	340 032	315 032	315 032	346 436	363 664	390 718
Vote 03: Provincial Treasury	198 620	208 429	233 953	282 950	257 542	257 542	285 146	301 595	318 337
Vote 04: Co-Operative Governance, Human Settlements and Traditional Affairs	645 428	674 652	720 147	826 499	781 499	781 499	880 221	922 563	964 787
Vote 05: Agriculture, Rural Development, Land and Environmental Affairs	664 313	691 376	706 868	802 161	790 161	742 138	830 705	886 096	926 856
Vote 06: Economic Development and Tourism	148 434	156 766	170 199	195 060	187 512	187 512	206 684	214 453	221 825
Vote 07: Education	18 961 332	19 735 038	21 008 445	22 428 890	22 527 266	22 527 266	23 755 726	25 035 159	26 585 291
Vote 08: Public Works, Roads and Transport	1 068 109	1 128 245	1 217 225	1 329 674	1 302 674	1 302 674	1 392 300	1 438 246	1 482 726
Vote 09: Community Safety, Security and Liaison	672 815	702 500	799 014	894 775	909 886	912 005	974 840	1 006 407	1 029 629
Vote 10: Health	10 122 152	10 793 393	11 445 784	12 466 689	12 710 810	12 710 810	13 605 758	14 189 957	14 637 972
Vote 11: Culture, Sport and Recreation	217 035	229 795	243 543	281 557	281 557	281 557	299 271	308 173	322 405
Vote 12: Social Development	831 367	880 016	944 643	1 011 487	1 011 487	1 007 322	1 085 726	1 133 575	1 167 617
Total provincial payments and estimates by Vote	33 934 778	35 621 110	37 967 906	41 085 406	41 273 943	41 223 874	43 893 042	46 039 854	48 299 279

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Vote 01: Office of the Premier	113 484	155 644	160 692	122 601	160 744	160 744	149 112	153 094	152 371
Vote 02: Provincial Legislature	106 683	112 599	137 986	109 740	163 505	163 505	124 118	129 252	115 830
Vote 03: Provincial Treasury	216 140	281 756	303 311	332 563	343 588	343 562	393 685	413 478	418 722
Vote 04: Co-Operative Governance, Human Settlements and Traditional Affairs	255 664	276 265	264 580	243 549	306 274	306 274	291 549	311 294	326 910
Vote 05: Agriculture, Rural Development, Land and Environmental Affairs	449 652	541 531	540 022	538 222	606 690	654 713	699 930	612 767	615 090
Vote 06: Economic Development and Tourism	75 246	79 316	81 819	103 981	119 789	119 789	104 353	103 797	91 537
Vote 07: Education	2 286 002	2 380 459	2 992 352	3 123 448	3 844 236	3 837 244	3 921 170	3 265 845	3 001 554
Vote 08: Public Works, Roads and Transport	1 702 266	1 974 157	1 848 496	2 118 620	2 271 598	2 271 598	2 040 104	2 142 758	2 224 806
Vote 09: Community Safety, Security and Liaison	994 005	1 039 196	1 075 765	1 224 112	1 235 101	1 228 176	1 351 523	1 462 761	1 515 999
Vote 10: Health	5 450 936	5 206 104	5 862 627	5 542 179	5 962 091	5 961 902	5 707 783	5 986 686	6 223 702
Vote 11: Culture, Sport and Recreation	204 691	213 362	222 842	211 486	220 703	220 928	255 083	232 958	234 540
Vote 12: Social Development	331 980	357 766	313 538	301 235	323 191	333 633	344 568	368 326	378 897
Total provincial payments and estimates by Vote	12 186 749	12 618 155	13 804 030	13 971 736	15 557 510	15 602 068	15 382 978	15 183 016	15 299 958

Table 1.11 (c): Summary of provincial interest on land by Vote

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Vote 01: Office of the Premier	-	-	-	-	-	-	-	-	-
Vote 02: Provincial Legislature	-	-	-	-	-	-	-	-	-
Vote 03: Provincial Treasury	-	-	-	-	-	-	-	-	-
Vote 04: Co-Operative Governance, Human Settlements and Traditional Affairs	-	-	-	-	-	-	-	-	-
Vote 05: Agriculture, Rural Development, Land and Environmental Affairs	-	-	-	-	-	-	-	-	-
Vote 06: Economic Development and Tourism	-	-	-	-	-	-	-	-	-
Vote 07: Education	-	58	64	-	-	24	-	-	-
Vote 08: Public Works, Roads and Transport	-	-	-	-	-	-	-	-	-
Vote 09: Community Safety, Security and Liaison	-	17 189	-	-	-	-	-	-	-
Vote 10: Health	41	174	15 305	-	-	189	-	-	-
Vote 11: Culture, Sport and Recreation	-	-	-	-	-	-	-	-	-
Vote 12: Social Development	-	-	-	-	-	-	-	-	-
Total provincial payments and estimates by Vote	41	17 421	15 369	-	-	213	-	-	-

Table 1.11 (d): Summary of provincial transfers and subsidies by Vote

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Vote 01: Office of the Premier	64 421	131 726	96 694	107 684	99 722	99 722	104 618	118 967	124 320
Vote 02: Provincial Legislature	55 486	77 859	100 159	95 651	95 651	95 651	110 021	114 853	120 022
Vote 03: Provincial Treasury	17 242	32 682	11 871	4 327	14 210	14 210	17 041	14 773	15 240
Vote 04: Co-Operative Governance, Human Settlements and Traditional Affairs	1 592 423	1 317 198	1 443 469	1 172 489	1 180 377	1 180 377	1 126 900	1 097 964	1 133 809
Vote 05: Agriculture, Rural Development, Land and Environmental Affairs	11 017	11 759	13 864	17 678	48 178	48 178	113 654	21 239	22 194
Vote 06: Economic Development and Tourism	816 876	904 130	938 302	982 385	1 014 822	1 014 822	1 090 178	1 084 002	1 132 028
Vote 07: Education	2 265 530	2 149 650	1 690 216	1 838 430	1 970 074	1 973 693	2 003 033	2 738 194	2 463 035
Vote 08: Public Works, Roads and Transport	1 195 705	1 113 870	1 124 204	1 208 829	1 210 279	1 210 279	1 275 230	1 327 968	1 375 980
Vote 09: Community Safety, Security and Liaison	4 868	80 901	6 916	4 223	4 223	3 996	5 356	2 979	3 114
Vote 10: Health	268 646	173 460	168 611	139 894	238 757	238 757	383 160	391 424	407 080
Vote 11: Culture, Sport and Recreation	32 672	44 298	76 104	214 430	48 953	38 053	34 068	19 356	20 227
Vote 12: Social Development	369 590	378 445	403 431	460 839	468 883	470 054	478 972	487 395	503 641
Total provincial payments and estimates by Vote	6 694 476	6 415 978	6 073 841	6 246 859	6 394 129	6 387 794	6 742 231	7 419 114	7 320 690

Table 1.11 (e): Summary of provincial payments of capital assets by Vote

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Vote 01: Office of the Premier	8 296	3 923	11 490	37 910	34 844	34 844	22 000	6 617	6 914
Vote 02: Provincial Legislature	12 484	4 757	27 570	3 714	25 284	25 284	3 885	2 872	3 001
Vote 03: Provincial Treasury	47 721	20 753	34 172	27 654	32 154	32 154	33 313	29 754	30 849
Vote 04: Co-Operative Governance, Human Settlements and Traditional Affairs	75 621	224 952	174 824	117 590	120 633	120 633	71 768	62 292	42 991
Vote 05: Agriculture, Rural Development, Land and Environmental Affairs	213 183	424 205	368 856	257 573	546 598	546 598	182 734	195 307	204 096
Vote 06: Economic Development and Tourism	531 185	425 895	237 689	42 835	101 815	101 815	5 420	1 528	1 597
Vote 07: Education	696 858	882 521	798 224	1 341 874	842 577	845 926	939 511	507 004	510 278
Vote 08: Public Works, Roads and Transport	960 893	1 249 511	1 401 443	1 219 792	1 569 197	1 569 197	1 349 121	595 894	547 306
Vote 09: Community Safety, Security and Liaison	10 798	29 528	39 384	21 150	23 950	23 814	18 723	13 375	13 833
Vote 10: Health	1 166 287	1 493 788	1 457 954	1 602 213	1 524 328	1 524 328	1 496 664	1 440 851	1 439 748
Vote 11: Culture, Sport and Recreation	111 770	89 890	92 769	104 825	80 160	95 021	132 951	137 930	145 323
Vote 12: Social Development	63 350	86 802	88 090	103 966	103 966	96 518	116 106	128 475	133 725
Total provincial payments and estimates by Vote	3 898 446	4 936 525	4 732 465	4 881 096	5 005 506	5 016 132	4 372 196	3 121 899	3 079 661

Table 1.11 (f): Summary of provincial payments for financial assets by Vote

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Vote 01: Office of the Premier	-	18	3	-	-	-	-	-	-
Vote 02: Provincial Legislature	-	-	-	-	-	-	-	-	-
Vote 03: Provincial Treasury	74	2	-	-	-	26	-	-	-
Vote 04: Co-Operative Governance, Human Settlements and Traditional Affairs	-	95	48	-	-	-	-	-	-
Vote 05: Agriculture, Rural Development, Land and Environmental Affairs	203	313	-	-	-	-	-	-	-
Vote 06: Economic Development and Tourism	-	2	13	-	3	3	-	-	-
Vote 07: Education	14 921	7 924	5 687	-	-	-	-	-	-
Vote 08: Public Works, Roads and Transport	-	42	-	-	-	-	-	-	-
Vote 09: Community Safety, Security and Liaison	100	-	-	-	-	-	-	-	-
Vote 10: Health	834	-	-	-	-	-	-	-	-
Vote 11: Culture, Sport and Recreation	-	-	3	-	-	-	-	-	-
Vote 12: Social Development	-	-	-	-	-	-	-	-	-
Total provincial payments and estimates by Vote	16 132	8 396	5 754	-	3	29	-	-	-

5.4. Payments by functional area

Table 1.12: Summary of provincial payments and estimates by functional area

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
General public services	3 691 998	4 195 395	4 158 997	4 102 284	4 427 331	4 427 331	4 416 247	4 589 834	4 713 360
Public order and safety	1 682 586	1 869 314	1 921 079	2 144 260	2 173 160	2 167 993	2 350 442	2 485 522	2 562 575
Economic affairs	6 067 768	6 746 379	6 963 363	7 265 918	7 976 768	7 991 314	7 614 337	6 853 618	7 046 156
Environmental protection	163 206	249 828	141 774	164 769	171 269	156 723	154 036	186 285	182 186
Housing and community amenities	1 699 724	1 424 402	1 550 196	1 304 726	1 290 619	1 290 619	1 251 307	1 233 462	1 274 581
Health	16 712 950	17 373 212	18 653 933	19 416 248	20 114 877	20 114 877	20 841 381	21 645 941	22 334 219
Recreation, culture and religion	566 168	577 345	635 261	812 298	631 373	635 559	721 373	698 417	722 495
Education	24 549 935	25 478 681	26 825 060	29 097 067	29 538 167	29 538 167	31 015 952	31 953 033	32 980 136
Social protection	1 596 287	1 703 029	1 749 702	1 877 527	1 907 527	1 907 527	2 025 372	2 117 771	2 183 880
Total provincial payments and estimates by functional area	56 730 622	59 617 585	62 599 365	66 185 097	68 231 091	68 230 110	70 390 447	71 763 883	73 999 588

Table 1.12 presents provincial expenditure reclassified according to the Classification of the Functions of Government (COFOG), providing a functional (purpose-based) view of provincial spending. This classification illustrates the extent to which provincial resources are directed toward core policy priorities such as education, health, social protection, public safety, economic development and infrastructure. The table demonstrates that the Mpumalanga province continues to allocate the largest share of its budget to Education and Health, consistent with the province's service-delivery mandate, demographic pressures, and national priorities embedded in the equitable share formula.

Education remains the largest functional expenditure item, increasing from R29.09 billion in 2026/27 to R31.95 billion in 2027/28 and reaching R32.98 billion by 2028/29. The functional growth trajectory aligns with SOPA 2026 commitments to improving learning outcomes, ensuring access to quality schooling, expanding classroom capacity, and reducing infrastructure backlogs. Education's functional share underscores its central role in building human capital and supporting long-term economic growth.

Overall functional spending confirms that Mpumalanga's 2026 MTEF budget prioritises Education and Health, supports economic recovery, strengthens social protection, addresses public safety, reorients infrastructure spending toward maintenance, rehabilitation, and operational readiness and embeds governance and environmental resilience commitments.

These allocations reflect a coherent alignment to the Province's MTDP 2024–2029, the 2026 SOPA, and national fiscal parameters.

5.5. Infrastructure payments

Table 1.13(a): Summary of provincial infrastructure payments and estimates by Vote

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Vote 02: Provincial Legislature	510	535	562	590	590	590	620	648	677
Vote 03: Provincial Treasury	6 085	9 129	10 749	7 202	6 307	6 307	6 534	6 750	6 959
Vote 04: Co-Operative Governance, Human Settlements and Traditional Affairs	67 529	150 491	1 497 831	1 226 488	1 229 522	1 229 522	1 164 615	1 127 433	1 156 349
Vote 05: Agriculture, Rural Development, Land and Environmental Affairs	198 664	347 746	344 268	263 149	525 452	529 846	204 995	216 568	226 313
Vote 06: Economic Development and Tourism	541 972	435 946	249 001	57 983	115 963	115 963	20 924	21 865	22 849
Vote 07: Education	959 839	1 282 847	1 476 427	1 746 767	1 631 650	1 904 543	1 934 600	1 243 697	1 279 819
Vote 08: Public Works, Roads and Transport	1 736 358	2 309 869	2 332 742	2 185 525	2 547 026	2 583 435	2 330 237	1 795 948	1 818 190
Vote 09: Community Safety, Security and Liaison	16 507	14 722	19 739	21 900	21 900	26 062	29 460	29 651	31 120
Vote 10: Health	1 355 454	1 563 518	1 496 149	1 605 853	1 580 977	1 580 977	1 464 158	1 528 404	1 585 020
Vote 11: Culture, Sport and Recreation	96 251	55 408	78 174	95 864	70 864	90 499	120 008	133 998	140 027
Vote 12: Social Development	100 105	134 266	127 965	130 632	130 632	136 418	133 239	141 680	148 056
Total	5 079 274	6 304 477	7 633 607	7 341 953	7 860 883	8 204 162	7 409 390	6 246 642	6 415 379

Table 1.13(b): Summary of provincial infrastructure payments and estimates by Category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
New infrastructure assets	1 752 971	2 383 951	2 259 860	2 603 736	2 369 250	2 759 135	1 782 126	1 341 376	1 435 672
Existing infrastructure assets	2 729 054	3 327 375	3 349 716	3 161 681	3 901 927	3 536 221	4 028 557	3 354 183	3 373 797
Upgrading and additions	1 171 659	1 017 518	1 120 302	867 608	1 073 058	975 566	1 239 716	964 956	860 845
Rehabilitation, renovations and refurbishment	514 177	829 511	647 025	877 461	910 984	639 512	593 736	302 108	263 319
Maintenance and repairs	1 043 218	1 480 346	1 582 389	1 416 612	1 917 885	1 921 143	2 195 105	2 087 119	2 249 633
Infrastructure transfers	73 199	8 523	1 358 119	1 132 071	1 127 571	1 138 414	1 078 888	1 052 268	1 085 054
Current	73 199	8 523	(26 291)	4 500	—	10 843	—	—	—
Capital	—	—	1 384 410	1 127 571	1 127 571	1 127 571	1 078 888	1 052 268	1 085 054
Infrastructure payments for financial assets	—	—	—	—	—	—	—	—	—
Infrastructure leases	226 632	237 091	246 034	183 246	203 866	267 985	200 939	210 070	220 057
Non infrastructure	297 418	347 537	419 878	261 219	258 269	502 407	318 880	288 745	300 799
Total provincial infrastructure payments and estimates¹	5 079 274	6 304 477	7 633 607	7 341 953	7 860 883	8 204 162	7 409 390	6 246 642	6 415 379

Infrastructure expenditure reflects a strategic rebalancing toward maintenance, rehabilitation, and operational readiness, consistent with NT's IDMS/FIDPM requirements and the province's post-flood recovery priorities. Total infrastructure payments decline moderately from R7.34 billion in 2026/27 to R6.36 billion in 2028/29, driven mainly by lower conditional grant baselines particularly in the Provincial Roads Maintenance Grant (PRMG) and the Human Settlements Development Grant (HSDG) as shown in Table 1.13(c) below. Despite this contraction, the province continues investing in high-impact sectors: Public Works, Roads and Transport, Education, and Health, which together constitute the bulk of infrastructure spending across the MTEF. Education's infrastructure budget (up to R1.94 billion in 2026/27) sustains major school-replacement programmes, ECD expansion, disaster-school rehabilitation, and classroom additions, while Health's infrastructure (approximately R1.46 billion in 2026/27) prioritises hospital revitalisation, clinic upgrades, and critical maintenance.

In terms of asset categories, the province reduces reliance on new builds, which fall from R2.60 billion in 2026/27 to R1.44 billion by 2028/29, and significantly increases maintenance and repairs, rising from R1.42 billion to R2.25 billion, in alignment with the need to extend asset lifecycles and stabilise service-delivery platforms. Upgrading and additions remain moderate, supporting targeted improvements in roads, schools, and health facilities. Infrastructure transfers mainly for Human Settlements decline in the outer years, reflecting national-level grant adjustments.

Overall, the 2026 MTEF infrastructure framework balances fiscal constraints, grant reform impacts, and operational needs, while ensuring continued delivery of essential assets and improved resilience to climate-related shocks. The pattern of spending demonstrates a shift from expansion to consolidation, prioritising repair, rehabilitation, and readiness, thereby supporting sustainable infrastructure delivery across the Province.

Table 1.13(b)(i): Summary of provincial infrastructure payments and estimates by category and Vote

	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
R thousand	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
New infrastructure assets									
Vote 04: Co-Operative Governance, Human Settlements and Traditional Affairs	26 902	73 420	47 805	55 840	44 389	44 389	30 000	20 000	13 395
Vote 05: Agriculture, Rural Development, Land and Environmental Affairs	82 768	208 841	178 800	147 660	114 095	485 195	118 516	140 243	146 554
Vote 06: Economic Development and Tourism	528 736	420 055	233 927	38 053	96 033	96 033	–	–	–
Vote 07: Education	110 239	133 947	349 605	791 032	402 312	405 662	434 779	299 325	293 253
Vote 08: Public Works, Roads and Transport	167 523	403 665	344 563	264 323	525 473	525 473	166 500	–	–
Vote 10: Health	724 838	1 044 322	961 243	1 131 373	1 036 493	1 036 493	828 393	661 811	752 574
Vote 11: Culture, Sport and Recreation	82 028	41 137	68 512	86 060	61 060	76 705	113 789	123 346	128 896
Vote 12: Social Development	29 937	58 564	75 405	89 395	89 395	89 185	90 149	96 651	101 000
Sub-total: New infrastructure assets	1 752 971	2 383 951	2 259 860	2 603 736	2 369 250	2 759 135	1 782 126	1 341 376	1 435 672
Upgrading and additions									
Vote 04: Co-Operative Governance, Human Settlements and Traditional Affairs	–	–	2 391	–	1 500	1 500	–	–	–
Vote 05: Agriculture, Rural Development, Land and Environmental Affairs	70 978	69 940	89 877	80 267	106 273	5 310	34 230	45 760	47 819
Vote 07: Education	416 241	399 172	363 003	312 643	324 753	324 752	386 134	204 061	213 244
Vote 08: Public Works, Roads and Transport	434 611	387 051	494 943	255 510	432 390	432 390	527 341	259 658	249 454
Vote 09: Community Safety, Security and Liaison	–	944	532	–	–	–	–	–	–
Vote 10: Health	225 039	149 691	160 920	218 188	207 142	207 142	292 011	455 477	350 328
Vote 11: Culture, Sport and Recreation	6 304	4 574	5 658	1 000	1 000	4 472	–	–	–
Vote 12: Social Development	18 486	6 146	2 978	–	–	–	–	–	–
Sub-total: Upgrade and additions	1 171 659	1 017 518	1 120 302	867 608	1 073 058	975 566	1 239 716	964 956	860 845
Rehabilitation, renovations and refurbishment									
Vote 04: Co-Operative Governance, Human Settlements and Traditional Affairs	9 787	40 474	26 971	1 500	9 985	9 985	9 277	6 765	8 200
Vote 05: Agriculture, Rural Development, Land and Environmental Affairs	13 283	12 737	44 935	13 464	283 326	11 854	6 403	6 691	6 992
Vote 07: Education	150 133	330 702	56 712	205 183	100 000	100 000	90 122	3 382	3 534
Vote 08: Public Works, Roads and Transport	339 774	442 777	518 315	657 314	517 673	517 673	487 934	285 270	244 593
Vote 12: Social Development	1 200	2 821	92	–	–	–	–	–	–
Sub-total: Rehabilitation, renovations and refurbishment	514 177	829 511	647 025	877 461	910 984	639 512	593 736	302 108	263 319
Maintenance and repairs									
Vote 03: Provincial Treasury	–	2 626	3 849	–	–	–	–	–	–
Vote 04: Co-Operative Governance, Human Settlements and Traditional Affairs	1 577	2 384	2 115	1 500	1 500	1 500	850	1 500	1 600
Vote 05: Agriculture, Rural Development, Land and Environmental Affairs	1 284	28 838	4 537	–	–	2 649	23 000	–	–
Vote 06: Economic Development and Tourism	–	–	–	605	605	605	633	661	691
Vote 07: Education	105 008	284 662	571 026	356 742	727 918	727 918	922 063	661 719	691 194
Vote 08: Public Works, Roads and Transport	586 953	823 928	727 861	872 947	921 994	921 994	1 008 230	1 092 013	1 156 003
Vote 09: Community Safety, Security and Liaison	3 621	1 446	1 288	8 900	8 900	9 074	10 460	10 651	11 130
Vote 10: Health	316 057	291 429	248 218	156 286	237 336	237 336	212 766	299 045	366 516
Vote 11: Culture, Sport and Recreation	5 904	7 946	2 210	4 700	4 700	5 135	1 500	5 225	5 460
Vote 12: Social Development	22 814	37 087	21 285	14 932	14 932	14 932	15 603	16 305	17 039
Sub-total: Maintenance and repairs	1 043 218	1 480 346	1 582 389	1 416 612	1 917 885	1 921 143	2 195 105	2 087 119	2 249 633
Infrastructure transfers - Current									
Vote 05: Agriculture, Rural Development, Land and Environmental Affairs	(9)	–	–	–	–	379	–	–	–
Vote 07: Education	73 208	8 523	(26 291)	4 500	–	10 464	–	–	–
Sub-total: Infrastructure transfers	73 199	8 523	(26 291)	4 500	–	10 843	–	–	–
Infrastructure transfers - Capital									
Vote 04: Co-Operative Governance, Human Settlements and Traditional Affairs	–	–	1 384 410	1 127 571	1 127 571	1 127 571	1 078 888	1 052 268	1 085 054
Sub-total: Infrastructure transfers	–	–	1 384 410	1 127 571	1 127 571	1 127 571	1 078 888	1 052 268	1 085 054
Infrastructure payments for financial assets									
Sub-total: Infrastructure payments for financial assets	–	–	–	–	–	–	–	–	–
Infrastructure leases									
Vote 02: Provincial Legislature	510	535	562	590	590	590	620	648	677
Vote 03: Provincial Treasury	6 085	6 503	6 900	7 202	6 307	6 307	6 534	6 750	6 959
Vote 04: Co-Operative Governance, Human Settlements and Traditional Affairs	29 263	34 213	34 139	37 127	44 577	44 577	45 600	46 900	48 100
Vote 05: Agriculture, Rural Development, Land and Environmental Affairs	30 360	27 390	26 119	21 758	21 758	24 459	22 846	23 874	24 948
Vote 06: Economic Development and Tourism	13 236	15 891	15 074	19 325	19 325	19 325	20 291	21 204	22 158
Vote 07: Education	55 408	56 570	60 547	–	–	51 351	–	–	–
Vote 08: Public Works, Roads and Transport	29 611	31 813	33 921	26 275	40 340	40 340	30 614	31 992	33 431
Vote 09: Community Safety, Security and Liaison	12 886	12 332	17 919	13 000	13 000	16 988	19 000	19 000	19 990
Vote 10: Health	19 590	20 445	20 854	27 560	27 560	27 560	23 228	25 551	28 106
Vote 11: Culture, Sport and Recreation	2 015	1 751	1 794	4 104	4 104	4 187	4 719	5 427	5 671
Vote 12: Social Development	27 668	29 648	28 205	26 305	26 305	32 301	27 487	28 724	30 017
Sub-total: Infrastructure leases	226 632	237 091	246 034	183 246	203 866	267 985	200 939	210 070	220 057
Non-Infrastructure									
Vote 04: Co-Operative Governance, Human Settlements and Traditional Affairs	–	–	–	2 950	–	–	–	–	–
Vote 07: Education	49 602	69 271	101 825	76 667	76 667	284 396	101 502	75 210	78 594
Vote 08: Public Works, Roads and Transport	177 886	220 635	213 139	109 156	109 156	145 565	109 618	127 015	134 709
Vote 10: Health	69 930	57 631	104 914	72 446	72 446	72 446	107 760	86 520	87 496
Sub-total: Non infrastructure	297 418	347 537	419 878	261 219	258 269	502 407	318 880	288 745	300 799
Total provincial infrastructure payments and estimates¹	5 079 274	6 304 477	6 249 197	6 214 382	6 733 312	7 076 591	6 330 502	5 194 374	5 330 325

1. Total provincial infrastructure is the sum of "Capital" plus "Recurrent maintenance".

Table 1.13(c): Summary of provincial infrastructure payments and estimates by Source of Funding

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Provincial Allocations	1 155 271	2 015 798	1 322 392	1 401 286	1 680 720	2 023 999	1 690 394	1 084 291	1 067 027
Conditional Grants ¹	3 924 003	4 288 679	4 926 805	4 813 096	5 052 592	5 052 592	4 640 108	4 110 083	4 263 298
Education Infrastructure Grant	831 924	1 027 052	1 310 894	1 366 715	1 366 715	1 366 715	1 377 208	1 395 895	1 458 571
Hospital Facility Revitalisation Grant	463 310	462 955	459 295	474 122	474 122	474 122	504 907	430 805	454 407
Provincial Roads Maintenance Grant	907 146	1 399 219	1 600 241	1 672 581	1 907 214	1 907 214	1 563 718	1 028 963	1 060 942
Comprehensive Agricultural Support Programme Grant	98 053	108 495	109 117	95 760	95 760	95 760	98 342	127 114	132 834
Community Library Services Grant	63 150	24 035	33 486	41 500	46 363	46 363	41 500	53 583	49 401
Early Childhood Development Grant (Maintenance Component)	5 595	8 486	9 096	11 667	11 667	11 667	20 298	21 455	22 089
Human Settlements Development Grant	1 024 416	968 267	1 167 917	942 978	942 978	942 978	883 591	921 511	952 289
Informal Settlements Upgrading Partnership Grant	499 260	260 142	216 666	184 593	184 593	184 593	128 297	130 757	132 765
Expanded Public Works Programme Integrated Grant for Provinces	31 149	30 028	20 093	23 180	23 180	23 180	22 247	—	—
Other	—	—	—	—	—	—	—	—	—
Total provincial infrastructure payments and estimates²	5 079 274	6 304 477	6 249 197	6 214 382	6 733 312	7 076 591	6 330 502	5 194 374	5 330 325

1. Include all relevant Conditional Grants per sector

2. Total provincial infrastructure is the sum of "Capital" plus "Recurrent maintenance".

5.6. Provincial Public-Private Partnership (PPP) projects

Mpumalanga Province **does not currently have any active PPP projects** concluded under Treasury Regulation 16, nor are there PPP projects in registered preparation stages that have received Treasury Approval I, II, or III. This status is consistent with the provincial budget documentation for 2026/27 and prior years, which does not record unitary-charge obligations, contingent liabilities, capital-payment commitments, or outsourcing arrangements that meet the regulatory definition of a PPP.

5.7. Transfers

5.7.1 Transfers to public entities

Table 1.14: Summary of provincial transfers to public entities by transferring department

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Vote 06: Economic Development and Tourism	803 376	894 935	920 233	909 365	932 948	934 065	981 886	1 002 638	1 047 453
Vote 07: Education	74 701	64 549	86 994	92 500	103 100	103 100	120 074	114 847	119 798
Total provincial transfers to public entities	878 077	959 484	1 007 227	1 001 865	1 036 048	1 037 165	1 101 960	1 117 485	1 167 251

5.7.2 Transfers to development corporations

Table 1.15: Summary of provincial transfers to development corporations by entity

Entity	Department	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
R thousand		2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Mpumalanga Economic Growth Agency	Vote 06: Economic Development and Tourism	234 789	257 884	280 508	270 600	279 483	280 600	281 598	282 416	295 125
Total provincial transfers to development corporations		234 789	257 884	280 508	270 600	279 483	280 600	281 598	282 416	295 125

5.7.3 Transfers to local government

Table 1.16: Summary of provincial transfers to local government by category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Category A	—	—	—	—	—	—	—	—	—
Category B	436 208	329 161	281 794	333 959	345 764	345 764	349 267	364 984	369 880
Category C	—	—	—	—	—	—	—	—	—
Unallocated	—	—	—	—	—	—	12 195	12 597	12 988
Total provincial transfers to local government	436 208	329 161	281 794	333 959	345 764	345 764	361 462	377 581	382 868

5.8. Personnel numbers and costs

Table 1.17: Summary of personnel numbers and costs by component

Personnel numbers	Actual				Revised estimate				Medium-term expenditure estimate						Average annual growth over MTEF		
	2022/23		2023/24		2024/25		2025/26		2026/27		2027/28		2028/29		2025/26 - 2028/29		
	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Filled posts	Additional posts	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel growth rate	Costs growth rate	% Costs of Total
Vote																	
Vote 01: Office of the Premier	258	170 945	253	183 224	226	190 821	222	–	222	198 517	319	230 226	319	239 966	12.8%	8.1%	0.5%
Vote 02: Provincial Legislature	242	234 228	242	237 676	264	287 264	219	46	264	315 032	264	346 436	264	363 664	7.4%	7.4%	0.8%
Vote 03: Provincial Treasury	362	198 620	376	208 428	410	233 953	314	28	342	257 542	379	285 146	379	301 593	3.5%	7.3%	0.7%
Vote 04: Co-Operative Governance, Human Settlements and Traditional Affairs	1 667	645 428	1 718	674 652	1 764	720 147	1 935	–	1 935	781 499	2 242	880 221	2 242	922 563	5.0%	7.3%	2.0%
Vote 05: Agriculture, Rural Development, Land and Environmental Affairs	1 590	664 313	2 681	691 376	2 396	706 868	2 391	–	2 391	742 138	3 199	830 705	3 602	886 096	14.8%	7.7%	1.9%
Vote 06: Economic Development and Tourism	245	148 434	240	156 766	243	170 199	247	–	247	187 512	261	206 684	261	214 453	1.9%	5.8%	0.5%
Vote 07: Education	43 267	18 961 332	43 267	19 735 038	43 267	21 008 445	43 267	–	43 267	22 527 296	43 267	23 864 526	43 267	24 308 401	–	4.6%	54.2%
Vote 08: Public Works, Roads and Transport	3 065	1 088 109	3 067	1 129 245	3 060	1 217 225	2 831	–	2 831	1 302 674	3 157	1 392 306	3 157	1 438 246	3.7%	4.4%	3.2%
Vote 09: Community Safety, Security and Liaison	2 070	672 815	1 973	702 500	3 385	799 014	3 425	–	3 425	912 005	3 842	974 840	3 842	1 006 407	3.9%	4.1%	2.2%
Vote 10: Health	28 826	10 122 152	28 534	10 793 393	29 478	11 445 784	28 821	–	28 821	12 710 810	29 916	13 605 756	30 046	14 189 957	1.4%	4.8%	31.0%
Vote 11: Culture, Sport and Recreation	561	217 035	606	229 795	559	243 543	433	184	617	281 557	516	299 271	516	308 173	–5.8%	4.6%	0.7%
Vote 12: Social Development	1 968	831 367	1 915	880 016	1 915	944 643	1 832	–	1 832	1 007 322	1 833	1 085 726	1 829	1 133 575	–0.1%	5.0%	2.5%
Total provincial personnel numbers	84 121	33 934 778	84 872	35 621 110	86 967	37 967 906	85 937	257	86 194	41 223 874	89 195	44 001 842	89 724	45 313 096	1.4%	4.9%	100.0%

¹ Personnel numbers includes all filled posts together with those posts additional to the approved establishment

5.9. Payments on training

Table 1.18: Summary of provincial payments on training by Vote

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Vote 01: Office of the Premier	1 897	1 988	2 078	2 171	2 171	2 171	2 271	2 374	2 481
Vote 02: Provincial Legislature	2 228	2 335	2 440	2 549	2 549	2 549	2 666	2 786	2 911
Vote 03: Provincial Treasury	1 468	1 829	1 122	4 477	4 557	4 557	5 296	5 470	5 644
Vote 04: Co-Operative Governance, Human Settlements	3 714	5 126	17 092	5 869	5 869	3 342	8 275	10 312	10 776
Vote 05: Agriculture, Rural Development, Land and Envi	7 461	7 825	1 164	7 808	7 808	7 808	5 516	5 764	6 023
Vote 06: Economic Development and Tourism	1 633	1 900	2 090	2 299	2 299	2 299	2 406	2 515	2 628
Vote 07: Education	80 724	84 598	88 396	92 356	92 356	92 356	96 605	100 953	105 495
Vote 08: Public Works, Roads and Transport	13 174	13 807	14 426	15 071	15 071	15 071	15 764	16 473	17 214
Vote 09: Community Safety, Security and Liaison	869	5 729	11 871	11 747	11 747	8 823	14 300	14 854	15 522
Vote 10: Health	92 861	97 319	101 689	106 244	106 244	106 244	111 132	116 133	121 360
Vote 11: Culture, Sport and Recreation	2 095	2 195	2 293	2 397	2 397	2 397	2 507	2 619	2 737
Vote 12: Social Development	903	946	989	1 033	1 033	1 033	1 081	1 130	1 182
Total provincial payments on training	209 027	225 597	245 650	254 021	254 101	248 650	267 819	281 383	293 973

Annexures to the Overview of the Provincial Revenue and Expenditure

Table A.1: Details of total provincial own receipts

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Tax receipts	1 832 424	2 143 009	2 851 603	3 033 946	3 033 946	3 301 597	3 168 946	3 130 526	3 280 575
Casino taxes	83 137	79 904	74 678	75 000	75 000	74 101	77 500	71 579	74 800
Horse racing taxes	483 839	759 631	1 339 147	1 425 000	1 425 000	1 697 112	1 472 500	1 360 000	1 421 200
Liquor licences	10 907	10 885	11 210	13 946	13 946	10 384	13 946	13 947	14 575
Motor vehicle licences	1 254 541	1 292 589	1 426 568	1 520 000	1 520 000	1 520 000	1 605 000	1 685 000	1 770 000
Sales of goods and services other than capital assets	167 858	195 972	232 738	180 890	180 890	185 301	197 056	195 299	204 096
Sales of goods and services produced by department (excl. cap.	167 858	195 972	232 738	180 890	180 890	185 301	197 056	195 299	204 096
Sales by market establishments	105 304	128 932	146 511	110 859	110 859	114 128	114 653	122 374	127 893
Administrative fees	19 906	22 093	21 533	20 451	20 451	21 721	21 778	21 419	22 383
Other sales	42 648	44 947	64 694	49 580	49 580	49 452	60 625	51 506	53 820
Of which									
Health patient fees	38 837	72 582	59 667	75 834	75 834	75 834	79 322	82 891	86 621
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other used current goods (excl.	-	-	-	-	-	-	-	-	-
Transfers received from:	87	-	-	-	-	-	-	-	-
Other governmental units (Excl. Equitable share and conditiona	87	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	159 541	185 412	118 668	173 580	173 580	164 862	173 480	183 560	196 980
Interest, dividends and rent on land	246 544	585 398	399 725	216 030	216 030	793 171	307 379	338 115	361 584
Interest	246 544	585 398	399 725	216 030	216 030	793 171	307 379	338 115	361 584
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	11 502	6 140	8 445	9 297	9 297	19 018	9 751	10 086	10 514
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	11 502	6 140	8 445	9 297	9 297	19 018	9 751	10 086	10 514
Financial transactions in assets and liabilities	19 719	15 847	51 615	9 072	9 072	32 285	9 615	9 890	10 332
Total departmental receipts	2 437 675	3 131 778	3 662 794	3 622 815	3 622 815	4 496 234	3 866 227	3 867 476	4 064 081

Table A.2: Information relating to Conditional Grants																
Vote and Grant	Purpose	Adjusted appropriation	Actual transfer	Audited expenditure	Adjusted appropriation	Actual transfer	Audited expenditure	Adjusted appropriation	Actual transfer	Audited expenditure	Main appropriation	Revised transfer estimate	Revised expenditure	Medium-term estimates		
R thousand		2022/23	2022/23		2023/24	2023/24		2024/25	2024/25			2025/26		2026/27	2027/28	2028/29
Vote 04: Co-Operative Governance, Human Settlements and Traditional Affairs		1 548 480	1 503 632	1 538 689	1 232 560	1 222 776	1 224 634	1 386 892	1 386 892	1 386 719	1 131 075	1 131 075	1 131 075	1 015 494	1 052 268	1 085 054
Human Settlements Development Grant		1 024 416	1 024 416	1 020 426	968 267	964 277	960 427	1 167 917	1 167 917	1 167 744	942 978	942 978	942 978	883 591	921 511	952 289
Informal Settlements Upgrading Partnership Grant		499 260	474 653	493 466	260 142	254 348	260 056	216 666	216 666	216 666	184 593	184 593	184 593	128 297	130 757	132 765
Provincial Emergency Housing Grant		20 241	-	20 234	-	-	-	-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Provinces		4 563	4 563	4 563	4 151	4 151	4 151	2 309	2 309	2 309	3 504	3 504	3 504	3 606	-	-
Vote 05: Agriculture, Rural Development, Land and Environmental Affairs		250 028	250 028	249 924	240 416	240 416	240 402	238 034	238 034	208 206	272 497	581 990	581 990	289 241	296 298	305 132
Comprehensive Agricultural Support Programme Grant		165 033	165 033	164 974	155 230	155 230	155 230	171 554	171 554	141 761	178 650	488 143	488 143	273 259	285 257	293 870
Ilima/Letsema Projects Grant		70 499	70 499	70 462	70 678	70 678	70 678	51 773	51 773	51 744	78 222	78 222	78 222	-	-	-
Land Care Programme Grant: Poverty Relief and Infrastructure Development		9 762	9 762	9 754	9 500	9 500	9 486	9 898	9 898	9 892	10 341	10 341	10 341	10 688	11 041	11 262
Expanded Public Works Programme Integrated Grant for Provinces		4 734	4 734	4 734	5 008	5 008	5 008	4 809	4 809	4 809	5 284	5 284	5 284	5 284	-	-
Vote 06: Economic Development and Tourism		4 599	4 599	4 599	3 816	3 816	3 816	3 438	3 438	3 438	3 853	3 853	3 853	4 632	-	-
Expanded Public Works Programme Integrated Grant for Provinces		4 599	4 599	4 599	3 816	3 816	3 816	3 438	3 438	3 438	3 853	3 853	3 853	4 632	-	-
Vote 07: Education		1 897 350	1 828 356	1 845 295	2 115 248	2 104 281	2 093 031	2 494 969	2 493 131	2 468 473	2 604 256	2 781 852	2 781 852	2 892 549	3 127 525	3 260 005
Education Infrastructure Grant		831 924	822 411	831 526	1 027 052	1 027 052	1 026 812	1 310 894	1 310 894	1 299 261	1 366 715	1 366 715	1 366 715	1 377 208	1 395 895	1 458 571
HIV and AIDS (Life Skills Education) Grant		20 291	19 530	19 183	16 580	15 498	16 580	18 980	18 980	18 459	19 845	19 955	19 955	20 648	21 389	22 137
Leamers With Profound Intellectual Disabilities Grant		31 627	31 523	28 235	34 403	31 650	33 371	33 842	33 842	33 462	34 482	34 861	34 861	36 164	37 487	39 243
Maths, Science and Technology Grant		47 360	43 833	46 623	39 180	38 748	36 752	47 232	47 232	42 380	46 386	50 682	50 682	48 512	50 136	51 762
National School Nutrition Programme Grant		830 449	806 054	823 277	888 520	886 378	871 529	956 416	956 416	955 063	982 451	982 749	982 749	1 039 286	1 069 607	1 116 408
Early Childhood development Grant		130 554	99 860	91 430	104 824	100 167	103 298	123 659	123 659	115 998	152 262	324 775	324 775	368 570	553 011	571 884
Expanded Public Works Programme Integrated Grant for Provinces		5 145	5 145	5 021	4 689	4 788	4 689	3 946	2 108	3 850	2 115	2 115	2 115	2 161	-	-
Vote 08: Public Works, Roads and Transport		1 625 310	1 624 079	1 621 309	2 150 302	2 150 302	2 077 360	2 454 367	2 454 367	2 289 728	2 490 799	2 725 432	2 725 432	2 409 645	1 902 842	1 961 980
Expanded Public Works Programme Integrated Grant for Provinces		7 038	7 038	7 038	8 615	8 615	8 615	5 490	5 490	5 462	7 650	7 650	7 650	5 584	-	-
Provincial Roads Maintenance Grant		907 146	905 915	907 143	1 399 219	1 399 219	1 326 392	1 673 065	1 673 065	1 508 540	1 672 581	1 907 214	1 907 214	1 563 718	1 028 963	1 060 942
Public Transport Operations Grant		711 126	711 126	707 128	742 468	742 468	742 353	775 812	775 812	775 726	810 568	810 568	810 568	840 343	873 879	901 038
Vote 09: Community Safety, Security and Liaison		2 038	2 038	2 038	1 527	1 527	1 527	1 674	1 674	1 674	3 684	3 684	3 684	3 859	-	-
Expanded Public Works Programme Integrated Grant for Provinces		2 038	2 038	2 038	1 527	1 527	1 527	1 674	1 674	1 674	3 684	3 684	3 684	3 859	-	-
Vote 10: Health		3 617 278	3 617 278	3 603 066	3 409 271	3 409 271	3 389 239	3 646 587	3 646 587	3 626 148	3 705 074	3 843 571	3 843 571	3 871 308	3 915 088	4 052 040
Health Facility Revitalisation Grant		463 310	463 310	462 330	462 955	462 955	461 681	459 295	459 295	458 954	474 122	474 122	474 122	504 907	430 805	454 407
Human Resources and Training Grant		274 266	274 266	274 229	281 115	281 115	280 729	279 435	279 435	279 423	286 454	286 454	286 454	299 521	307 989	318 494
District Health Programme Grant		2 638 302	2 638 302	2 636 506	2 400 613	2 400 613	2 400 613	2 575 224	2 575 224	2 575 352	2 612 272	2 730 491	2 730 491	2 723 670	2 837 878	2 929 616
National Tertiary Services Grant		145 385	145 385	145 379	99 022	99 022	80 811	274 508	274 508	254 069	286 661	306 939	306 939	297 144	300 911	310 753
National Health Insurance Grant		82 875	82 875	72 810	151 943	151 943	151 780	49 346	49 346	49 539	35 145	35 145	35 145	35 918	37 505	38 770
Expanded Public Works Programme Integrated Grant for Provinces		13 140	13 140	11 812	13 623	13 623	13 625	8 779	8 779	8 811	10 420	10 420	10 420	10 148	-	-
Vote 11: Culture, Sport and Recreation		232 840	225 434	211 401	232 810	215 574	229 193	236 469	236 469	233 660	234 898	237 673	237 673	242 511	255 639	265 991
Community Library Services Grant		176 694	169 288	155 420	179 962	162 726	176 346	178 409	178 409	178 409	179 385	179 385	179 385	185 722	194 250	202 851
Expanded Public Works Programme Integrated Grant for Provinces		3 910	3 910	3 842	3 632	3 632	3 632	2 000	2 000	2 000	1 846	1 846	1 846	2 052	-	-
Mass Participation and Sport Development Grant		52 236	52 236	52 139	49 216	49 216	49 215	56 060	56 060	53 251	53 667	56 442	56 442	54 737	61 389	63 140
Vote 12: Social Development		5 894	5 894	5 580	4 703	4 703	4 670	2 910	2 910	2 910	4 212	4 212	4 212	4 212	-	-
Expanded Public Works Programme Integrated Grant for Provinces		5 894	5 894	5 580	4 703	4 703	4 670	2 910	2 910	2 910	4 212	4 212	4 212	4 212	-	-
Total conditional grants		9 183 817	9 061 338	9 081 901	9 390 653	9 352 665	9 263 872	10 465 340	10 463 502	10 220 956	10 450 348	11 313 342	11 313 342	10 733 451	10 549 660	10 930 202

Table A.3: Details of provincial payments and estimates by economic classification

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	46 121 568	48 256 686	51 787 305	55 057 142	56 831 453	56 826 155	59 276 020	61 222 870	63 599 237
Compensation of employees	33 934 778	35 621 110	37 967 906	41 085 406	41 273 943	41 223 874	43 893 042	46 039 854	48 299 279
Salaries and wages	29 152 538	30 420 320	32 301 007	35 891 914	35 942 451	35 677 546	38 296 734	40 179 600	42 188 082
Social contributions	4 782 240	5 200 790	5 666 899	5 193 492	5 331 492	5 546 328	5 596 308	5 860 254	6 111 197
Goods and services	12 186 749	12 618 155	13 804 030	13 971 736	15 557 510	15 602 068	15 382 978	15 183 016	15 299 958
Administrative fees	263 431	295 796	347 419	296 436	515 491	496 031	288 772	286 972	295 902
Advertising	73 819	71 790	63 184	49 779	69 457	67 196	53 577	56 029	57 244
Minor Assets	16 153	16 904	21 026	23 729	31 848	21 933	39 178	35 256	36 717
Audit cost: External	126 562	120 338	135 506	133 020	141 878	145 365	145 073	151 603	148 031
Bursaries: Employees	21 636	10 614	5 653	4 000	4 000	2 987	4 802	10 931	11 423
Catering: Departmental activities	53 298	80 131	97 701	72 236	129 771	131 712	73 288	73 783	75 419
Communication (G&S)	259 007	353 815	316 779	190 404	269 392	323 756	236 165	220 872	226 517
Computer services	569 046	503 723	521 514	600 075	582 612	586 529	604 583	632 128	643 182
Consultants and professional services: Business and ad	112 039	87 962	94 564	120 020	123 653	118 772	112 336	88 048	89 973
Consultants and professional services: Infrastructure an	108 675	140 637	104 422	121 627	163 687	156 853	168 126	177 077	185 051
Consultants and professional services: Laboratory serv	706 970	676 823	778 126	757 935	780 140	773 182	785 410	812 683	836 779
Consultants and professional services: Scientific and te	130 736	112 558	139 320	115 100	130 601	146 815	120 940	119 352	119 301
Consultants and professional services: Legal costs	-	-	-	-	7 719	-	-	-	-
Contractors	1 087 762	1 210 350	1 325 978	1 302 937	1 459 168	1 407 229	1 197 161	1 314 591	1 367 790
Agency and support / outsourced services	926 813	946 507	1 071 956	1 179 231	1 124 470	1 123 866	1 167 009	1 198 022	1 222 837
Entertainment	546	1 282	413	249	249	697	709	771	806
Fleet services (including government motor transport)	369 190	337 724	351 406	349 066	357 879	340 359	364 245	412 408	400 572
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	21 787	25 492	29 152	28 137	36 265	38 208	27 757	22 321	23 325
Inventory: Farming supplies	131 550	111 541	117 850	110 036	109 836	158 755	151 267	191 480	199 012
Inventory: Food and food supplies	99 089	98 906	116 709	121 781	119 926	116 440	125 124	129 987	133 161
Inventory: Fuel, oil and gas	23 740	23 373	22 311	27 145	23 134	18 135	29 608	33 519	35 028
Inventory: Learner and teacher support material	521 861	483 123	580 667	427 531	719 593	744 096	507 466	391 627	409 250
Inventory: Materials and supplies	144 089	225 866	188 753	135 208	169 142	162 663	124 996	147 614	154 256
Inventory: Medical supplies	521 390	585 893	792 455	709 969	731 405	730 046	747 858	780 414	804 765
Inventory: Medicine	1 390 093	1 541 898	1 573 562	1 781 766	1 608 781	1 603 792	1 636 864	1 690 454	1 737 830
Medas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	208 968	108 174	131 213	886 063	589 801	581 462	933 284	948 923	595 266
Consumable supplies	481 690	372 595	511 434	340 146	551 580	564 699	556 115	546 673	558 698
Consumable: Stationery, printing and office supplies	186 794	145 967	173 845	95 919	152 570	149 269	115 283	132 668	137 046
Operating leases	299 717	311 272	351 872	336 484	397 992	421 386	517 438	359 473	352 377
Property payments	7 684	10 543	11 451	8 149	52 152	57 731	7 066	5 754	7 039
Transport provided: Departmental activity	1 741 760	2 021 339	2 198 933	2 131 086	2 627 810	2 608 576	2 934 535	2 875 643	3 042 828
Travel and subsistence	545 042	557 226	546 926	556 443	666 021	669 816	566 767	585 132	611 726
Training and development	765 141	764 141	793 122	640 397	725 700	794 169	714 350	563 888	588 881
Operating payments	83 980	68 488	66 723	84 063	93 515	81 356	110 114	98 688	102 808
Venues and facilities	74 984	62 991	86 971	109 314	144 081	113 883	111 469	34 573	36 003
Rental and hiring	111 507	132 403	135 114	126 255	146 191	144 284	104 243	53 659	55 115
Interest and rent on land	41	17 421	15 369	-	-	213	-	-	-
Interest (Incl. interest on finance leases)	41	232	15 369	-	-	213	-	-	-
Rent on land	-	17 189	-	-	-	-	-	-	-
Transfers and subsidies	6 694 476	6 415 978	6 073 841	6 246 859	6 394 129	6 387 794	6 742 231	7 419 114	7 320 690
Provinces and municipalities	440 746	336 595	287 667	341 961	352 966	352 177	369 917	386 334	391 965
Provinces	4 538	7 434	5 873	8 002	7 202	6 413	8 455	8 753	9 097
Provincial Revenue Funds	2 574	4 991	3 322	5 174	4 374	4 218	5 518	5 739	5 984
Provincial agencies and funds	1 964	2 443	2 551	2 828	2 828	2 195	2 937	3 014	3 113
Municipalities	436 208	329 161	281 794	333 959	345 764	345 764	361 462	377 581	382 868
Municipal bank accounts	15 000	31 255	10 268	-	11 805	11 805	12 195	12 597	12 988
Municipal agencies and funds	421 208	297 906	271 526	333 959	333 959	333 959	349 267	364 984	369 880
Departmental agencies and accounts	619 188	679 036	687 202	685 828	768 063	768 288	833 389	815 402	851 235
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	619 188	679 036	687 202	685 828	768 063	768 288	833 389	815 402	851 235
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	1 049 906	1 154 944	1 236 776	1 480 587	1 278 662	1 277 255	1 387 583	1 343 565	1 403 807
Public corporations	297 379	368 346	371 298	336 538	280 600	300 257	297 341	298 672	311 895
Subsidies on products and production (pc)	-	1	-	-	-	81	-	-	-
Other transfers to public corporations	297 379	368 345	371 298	336 538	280 600	300 176	297 341	298 672	311 895
Private enterprises	752 527	786 598	865 478	1 144 049	998 062	976 998	1 090 242	1 044 893	1 091 912
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	752 527	786 598	865 478	1 144 049	998 062	976 998	1 090 242	1 044 893	1 091 912
Non-profit institutions	2 544 898	2 512 741	2 091 446	2 363 372	2 519 999	2 543 836	2 726 683	3 565 393	3 322 224
Households	2 039 738	1 732 662	1 770 750	1 375 111	1 474 439	1 446 138	1 424 659	1 308 420	1 351 459
Social benefits	176 692	303 380	228 205	163 702	165 959	164 607	259 853	177 999	185 652
Other transfers to households	1 863 046	1 429 282	1 542 545	1 211 409	1 308 480	1 281 531	1 164 806	1 130 421	1 165 807
Payments for capital assets	3 898 446	4 936 525	4 732 465	4 881 096	5 005 506	5 016 132	4 372 196	3 121 899	3 079 661
Buildings and other fixed structures	3 438 806	4 230 980	4 027 186	4 348 805	4 353 292	4 374 212	3 615 578	2 608 440	2 559 836
Buildings	2 663 371	3 161 240	2 787 046	2 929 288	2 650 821	2 678 389	2 370 865	1 932 969	1 929 369
Other fixed structures	775 435	1 069 740	1 240 140	1 419 517	1 702 471	1 695 823	1 244 713	675 474	630 467
Machinery and equipment	402 451	603 912	640 247	449 331	573 243	562 938	720 602	502 141	508 713
Transport equipment	98 539	184 797	168 368	87 549	78 260	80 121	131 228	123 852	117 574
Other machinery and equipment	303 912	419 115	471 679	361 782	494 983	482 817	589 374	378 289	391 139
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	1 329	1 000	863	863	2 000	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	57 189	101 633	63 903	81 960	78 108	78 119	34 016	11 318	11 112
Payments for financial assets	16 132	8 396	5 754	-	3	29	-	-	-
Total economic classification	56 730 622	59 617 585	62 599 365	66 185 097	68 231 091	68 230 110	70 390 447	71 763 883	73 999 588

Table A.3(a): Summary of provincial goods and services payments and estimates

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments									
.....									
Goods and services	12 186 749	12 618 155	13 804 030	13 971 736	15 557 510	15 602 068	15 382 978	15 183 016	15 299 958
Administrative fees	263 431	295 766	347 419	296 436	515 491	496 031	288 772	286 972	295 902
Advertising	73 819	71 790	63 184	49 779	69 457	67 196	53 577	56 029	57 244
Minor assets	16 153	16 904	21 026	23 729	31 848	21 933	39 178	35 256	36 717
Audit costs: External	126 562	120 338	135 506	133 020	141 878	145 385	145 073	151 603	148 031
Bursaries: Employees	21 836	10 614	5 653	4 000	4 000	2 987	4 802	10 931	11 423
Catering: Departmental activities	53 298	80 131	97 701	72 236	129 771	131 712	73 288	73 783	75 419
Communication (G&S)	259 007	353 815	316 779	190 404	269 392	323 756	236 165	220 872	226 517
Computer services	569 046	503 723	521 514	600 075	582 612	586 529	604 583	632 128	643 182
Consultants: Business and advisory services	112 039	87 962	94 564	120 020	123 653	118 772	112 336	88 048	89 973
Infrastructure and planning services	108 675	140 637	104 422	121 627	163 687	156 853	168 126	177 077	185 051
Laboratory services	706 970	676 823	778 126	757 935	780 140	773 182	785 410	812 683	836 779
Legal services (G&S)	130 736	112 558	139 320	115 100	130 601	146 815	120 940	119 352	119 301
Science and technological services					7 719				
Contractors	1 087 762	1 210 350	1 325 978	1 302 937	1 459 168	1 407 229	1 197 161	1 314 591	1 367 790
Agency and support/outourced services	926 813	946 507	1 071 956	1 179 231	1 124 470	1 123 866	1 167 009	1 198 022	1 222 837
Entertainment	546	1 282	413	249	249	697	709	771	806
Fleet services (incl. government motor transport)	369 190	337 724	351 406	349 066	357 879	340 359	364 245	412 408	400 572
Housing									
Inventory: Clothing material and accessories	21 787	25 492	29 152	28 137	36 265	38 208	27 757	22 321	23 325
Inventory: Farming supplies	131 550	111 541	117 850	110 036	109 836	158 755	151 267	191 480	199 012
Inventory: Food and food supplies	99 089	98 906	116 709	121 781	119 926	116 440	125 124	129 987	133 161
Inventory: Fuel, oil and gas	23 740	23 373	22 311	27 145	23 134	18 135	29 608	33 519	35 028
Inventory: Learner and teacher support material	521 861	483 123	580 667	427 531	719 593	744 096	507 466	391 627	409 250
Inventory: Materials and supplies	144 089	225 866	188 753	135 208	169 142	162 663	124 996	147 614	154 256
Inventory: Medical supplies	521 390	585 893	792 455	709 969	731 405	730 046	747 858	780 414	804 765
Inventory: Medicine	1 390 093	1 541 898	1 573 562	1 781 766	1 608 781	1 603 792	1 636 864	1 690 454	1 737 830
Medsas inventory interface									
Inventory: Other supplies	208 968	108 174	131 213	886 063	589 801	581 462	933 284	948 923	595 266
Consumable supplies	481 690	372 595	511 434	340 146	551 580	564 699	556 115	546 673	558 698
Consumables: Stationery, printing and office supplies	186 794	145 967	173 845	95 919	152 570	149 269	115 283	132 668	137 046
Operating leases	299 717	311 272	351 872	336 484	397 992	421 386	517 438	359 473	352 377
Rental and hiring	7 684	10 543	11 451	8 149	52 152	57 731	7 066	5 754	7 039
Property payments	1 741 760	2 021 339	2 198 933	2 131 086	2 627 810	2 608 576	2 934 535	2 875 643	3 042 828
Transport provided: Departmental activity	545 042	557 226	546 926	556 443	666 021	669 816	566 767	585 132	611 726
Travel and subsistence	765 141	764 141	793 122	640 397	725 700	794 169	714 350	563 888	586 881
Training and development	83 980	68 488	66 723	84 063	93 515	81 356	110 114	98 688	102 808
Operating payments	74 984	62 991	86 971	109 314	144 081	113 883	111 469	34 573	36 003
Venues and facilities	111 507	132 403	135 114	126 255	146 191	144 284	104 243	53 659	55 115
.....									
Total economic classification									

Table A.4(a): Payments summary by functional area

Function	Category	Department	Programmes
General public services	Legislative	Premier	Administration Institutional Development Policy and Governance
		Provincial Legislature	Administration Parliamentary Business
		Co-operative Governance and Traditional Affairs	The House of Traditional Leaders
	General policy and administration	Co-operative Governance and Traditional Affairs	Administration Local Governance Development and Planning Traditional Institutional Management
	General Services	Public Works, Roads and Transport	Administration Public Works Infrastructure
	Financial and Fiscal Services	Provincial Treasury	Administration Sustainable Resources Management Asset And Liabilities Management Financial Governance
Public order and safety	Police services	Community Safety, Security and Liaison	Administration Civilian Oversight Security Management
Economic Affairs	Transport	Community Safety, Security and Liaison	Transport Regulation
		Public Works, Roads and Transport	Transport Infrastructure Transport Operations Community Based Programmes
	General economic affairs	Economic Development and Tourism	Administration Integrated Economic Development Trade and Sector Development Business Regulation and Governance Economic Planning
	Communication	Economic Development and Tourism	Tourism
	Agriculture	Agriculture, Rural Development, Land and Environmental Affairs	Administration Sustainable Resource Management Farmer Support and Development Veterinary Services Research and Technology Development Services Agricultural Economics Services Rural Development Coordination
			Environmental Affairs
Environmental Protection	Environmental protection	Agriculture, Rural Development, Land and Environmental Affairs	Environmental Affairs
Housing and community amenities	Housing development	Human Settlements	Administration Housing Needs, Planning and Research Housing Development Housing Asset Management
Health	Outpatient service	Health	District Health Services Health Facilities Management
	Hospital services		Administration District Health Services Emergency Medical Services Provincial Hospital Services Central Hospital Services Health Sciences and Training Health Care Support Services Health Facilities Management
Recreation, culture and religion	Recreational and sporting services	Culture, Sport and Recreation	Administration Sport and recreation
	Cultural services		Administration Cultural Affairs Library and Archives Services
Education	Pre-primary and primary	Education	Public Ordinary Schools Education Early Childhood Development
	Secondary education	Education	Public Ordinary Schools Education
	Subsidiary service to education	Education	Administration Public Ordinary Schools Education Independent Schools Subsidies Public Special Schools Education Early Childhood Development Infrastructure Development Examination and Education Related Services
	Education not definable by level	Education	Public Special Schools Education Independent Schools Subsidies
Social protection	Social security services	Health	Health Sciences and Training
		Agriculture, Rural Development, Land and Environmental Affairs	Structured Agricultural Education and Training
		Social Development	Administration Social Welfare Services Children and Families Restorative Services Development and Research

A.4(b): Details of provincial payments and estimates by functional area

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
General Public Services									
Executive and Legislature	786 937	933 619	1 041 511	1 073 602	1 128 477	1 128 477	1 134 318	1 174 727	1 211 317
Office of the Premier	357 146	474 535	459 700	493 827	493 827	493 827	505 959	518 644	534 721
The House of Traditional Leaders	20 910	26 193	28 832	30 638	35 178	35 178	43 899	45 442	47 025
Provincial Legislature	408 881	432 891	552 979	549 137	599 472	599 472	584 460	610 641	629 571
Financial and Fiscal Services	479 797	543 622	583 307	647 494	647 494	647 494	729 185	759 600	783 148
Provincial Treasury	479 797	543 622	583 307	647 494	647 494	647 494	729 185	759 600	783 148
General Services (Public Works, Local Government)	2 425 264	2 718 154	2 534 179	2 381 188	2 651 360	2 651 360	2 552 744	2 655 507	2 718 895
Total: General Public Services	3 691 998	4 195 395	4 158 997	4 102 284	4 427 331	4 427 331	4 416 247	4 589 834	4 713 360
Public Order and Safety									
Police Services	1 682 586	1 869 314	1 921 079	2 144 260	2 173 160	2 167 993	2 350 442	2 485 522	2 562 575
Community Safety, Security and Liaison	1 682 586	1 869 314	1 921 079	2 144 260	2 173 160	2 167 993	2 350 442	2 485 522	2 562 575
Total: Public Order and Safety	1 682 586	1 869 314	1 921 079	2 144 260	2 173 160	2 167 993	2 350 442	2 485 522	2 562 575
Economic Affairs									
General Economic Affairs	1 571 741	1 566 109	1 428 022	1 324 261	1 423 941	1 423 941	1 406 635	1 403 780	1 446 987
Economic Development and Tourism	1 571 741	1 566 109	1 428 022	1 324 261	1 423 941	1 423 941	1 406 635	1 403 780	1 446 987
Agriculture	1 145 816	1 390 032	1 454 112	1 421 167	1 787 453	1 801 999	1 628 459	1 485 270	1 540 355
Agriculture, Rural Dev, Land and Enviro Affairs	1 145 816	1 390 032	1 454 112	1 421 167	1 787 453	1 801 999	1 628 459	1 485 270	1 540 355
Transport	3 350 211	3 790 238	4 081 229	4 520 490	4 765 374	4 765 374	4 579 243	3 964 568	4 058 814
Transport	3 350 211	3 790 238	4 081 229	4 520 490	4 765 374	4 765 374	4 579 243	3 964 568	4 058 814
Total: Economic Affairs	6 067 768	6 746 379	6 963 363	7 265 918	7 976 768	7 991 314	7 614 337	6 853 618	7 046 156
Environmental Protection									
Environmental Protection	163 206	249 828	141 774	164 769	171 269	156 723	154 036	186 285	182 186
Total: Environmental Protection	163 206	249 828	141 774	164 769	171 269	156 723	154 036	186 285	182 186
Housing and Community Amenities									
Housing Development	1 699 724	1 424 402	1 550 196	1 304 726	1 290 619	1 290 619	1 251 307	1 233 462	1 274 581
Human Settlements	1 699 724	1 424 402	1 550 196	1 304 726	1 290 619	1 290 619	1 251 307	1 233 462	1 274 581
Total: Housing and Community Amenities	1 699 724	1 424 402	1 550 196	1 304 726	1 290 619	1 290 619	1 251 307	1 233 462	1 274 581
Health									
Outpatient services	6 657 121	6 881 990	7 279 808	7 503 077	7 759 221	7 759 689	8 054 485	8 346 007	8 619 802
Hospital Services	10 055 829	10 491 222	11 374 125	11 913 171	12 355 656	12 355 189	12 786 897	13 299 935	13 714 418
Total: Health	16 712 950	17 373 212	18 653 933	19 416 248	20 114 877	20 114 877	20 841 381	21 645 941	22 334 219
Recreation, Culture and Religion									
Sporting and Recreational Affairs	566 168	577 345	635 261	812 298	631 373	635 559	721 373	698 417	722 495
Sport, Arts and Culture	566 168	577 345	635 261	812 298	631 373	635 559	721 373	698 417	722 495
Total: Recreation, Culture and Religion	566 168	577 345	635 261	812 298	631 373	635 559	721 373	698 417	722 495
Education									
Pre-primary & Primary Phases	12 387 245	12 757 962	13 664 605	14 700 771	15 081 182	15 074 735	15 732 593	16 833 918	17 200 680
Secondary Education Phase	7 027 422	7 203 440	7 709 364	8 338 519	8 405 195	8 401 261	8 745 319	9 394 384	9 821 644
Subsidiary Services to Education	4 347 925	4 709 750	4 596 793	5 150 866	5 139 867	5 150 248	5 545 580	4 743 169	4 937 183
Education not defined by level	787 343	807 529	854 297	906 912	911 923	911 923	992 459	981 562	1 020 629
Total: Education	24 549 935	25 478 681	26 825 060	29 097 067	29 538 167	29 538 167	31 015 952	31 953 033	32 980 136
Social protection									
Social Services and Population Development	1 596 287	1 703 029	1 749 702	1 877 527	1 907 527	1 907 527	2 025 372	2 117 771	2 183 880
Total: Social protection	1 596 287	1 703 029	1 749 702	1 877 527	1 907 527	1 907 527	2 025 372	2 117 771	2 183 880
Total provincial payments and estimates by functional area	56 730 622	59 617 585	62 599 365	66 185 097	68 231 091	68 230 110	70 390 447	71 763 883	73 999 588

Table A.5: Transfers to local government by category and municipality

R thousand	Outcome			Main appropriation n	Adjusted appropriation n 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Category A	-	-	-	-	-	-	-	-	-
Category B	436 208	329 161	281 794	333 959	345 764	345 764	349 267	364 984	369 880
MP301 Albert Luthuli	36 340	25 971	21 032	20 599	20 599	24 138	20 599	21 099	21 100
MP302 Msukaligwa	30 256	22 148	12 309	10 180	10 180	13 885	11 180	11 492	11 499
MP303 Mkhondo	14 183	14 788	7 237	9 668	9 668	8 626	9 668	9 668	9 765
MP304 Pixley Ka Seme	5 258	6 768	3 418	5 206	5 206	4 178	5 206	5 206	5 440
MP305 Lekwa	39 642	20 404	18 622	21 866	21 866	21 984	22 776	23 282	23 300
MP306 Dipaleseng	2 552	1 580	1 661	4 832	4 832	1 833	4 832	4 832	4 900
MP307 Govan Mbeki	18 427	17 858	9 985	14 414	14 414	11 213	15 914	17 014	17 541
MP311 Delmas	7 600	6 115	15 911	12 642	12 642	6 018	6 018	12 642	13 033
MP312 Emalahleni	21 796	16 257	12 279	22 787	22 787	27 587	27 587	28 587	29 041
MP313 Steve Tshwete	13 473	13 284	11 757	12 275	17 196	15 007	10 086	14 275	14 717
MP314 Emakhazeni	6 566	7 175	6 120	5 580	8 530	8 688	5 738	5 580	5 600
MP315 Thembisile	13 457	11 851	10 104	9 797	9 797	16 450	16 450	9 797	10 101
MP316 Dr JS Moroka	26 754	12 349	12 199	23 513	26 597	27 118	24 034	25 013	25 100
MP321 Thaba Chweu	21 213	18 156	10 552	14 927	14 927	17 117	16 525	18 525	19 099
MP322 Mbombela	19 785	18 314	15 094	13 317	13 317	15 898	13 317	13 617	14 039
MP323 Umjindi	55 071	50 201	51 861	60 599	61 449	56 760	65 599	68 599	68 700
MP324 Nkomazi	103 835	65 942	61 653	71 756	71 756	69 264	73 738	75 756	76 905
MP325 Bushbuckridge	-	-	-	-	-	-	-	-	-
Category C	-	-	-	-	-	-	-	-	-
DC30 Gert Sibande	-	-	-	-	-	-	-	-	-
DC31 Nkangala	-	-	-	-	-	-	-	-	-
DC32 Ehlanzeni	-	-	-	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-	12 195	12 597	12 988
Total departmental transfers to local g	436 208	329 161	281 794	333 959	345 764	345 764	361 462	377 581	382 868

Table A.6: Summary of provincial payments and estimates by district and local municipality

R thousand	Outcome			Main appropriation n	Adjusted appropriation n 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Gert Sibande District Municipality	5 046 331	4 597 208	4 876 440	5 324 725	5 324 725	5 324 725	5 511 109	5 734 950	5 993 022
Albert Luthuli	732 056	741 237	786 433	826 584	826 584	826 584	862 261	899 133	939 595
Msukaligwa	1 289 309	1 111 968	1 209 080	1 329 968	1 329 968	1 329 968	1 388 138	1 443 594	1 508 556
Mkhondo	853 545	741 855	739 399	771 273	771 273	771 273	803 436	836 610	874 257
Pixley Ka Seme	426 123	415 931	427 454	506 611	506 611	506 611	529 592	550 172	574 929
Lekwa	543 221	501 584	556 612	587 730	587 730	587 730	613 298	640 792	669 628
Dipaleseng	264 159	222 670	221 327	215 941	215 941	215 941	225 184	234 175	244 712
Govan Mbeki	937 918	861 963	936 135	1 086 618	1 086 618	1 086 618	1 089 199	1 130 474	1 181 345
Nkangala District Municipality	5 781 902	5 452 020	5 544 419	5 976 095	5 976 095	5 976 095	6 208 570	6 487 323	6 779 252
Victor Khanye	397 919	397 731	392 932	449 886	449 886	449 886	481 988	503 679	526 345
Emalahleni	1 933 517	1 628 589	1 571 730	1 652 839	1 652 839	1 652 839	1 681 708	1 757 385	1 836 467
Steve Tshwete	1 044 761	996 949	1 004 489	1 126 755	1 126 755	1 126 755	1 180 620	1 233 749	1 289 268
Emakhazeni	251 939	252 563	274 216	306 858	306 858	306 858	331 744	346 672	362 272
Thembisile Hani	1 336 990	1 288 019	1 410 890	1 500 030	1 500 030	1 500 030	1 564 796	1 635 213	1 708 797
Dr JS Moroka	816 776	888 169	890 162	939 727	939 727	939 727	967 714	1 010 625	1 056 103
Ehlanzeni District Municipality	9 927 966	10 655 499	10 967 628	11 773 846	12 250 679	12 250 679	12 138 377	11 850 078	12 254 302
Thaba Chweu	757 074	722 089	724 114	844 755	844 755	844 755	890 862	930 950	972 842
Nkomazi	1 605 734	1 325 051	1 571 771	1 675 126	1 675 126	1 675 126	1 698 842	1 775 290	1 855 178
Bushbuckridge	2 388 882	2 342 214	2 420 908	2 591 462	2 591 462	2 591 462	2 711 563	2 833 584	2 961 096
MP326	5 176 276	6 266 145	6 250 835	6 662 503	7 139 336	7 139 336	6 837 110	6 310 254	6 465 186
District Municipalities	19 540 871	23 011 824	24 316 237	25 381 592	25 431 927	25 431 927	19 826 592	20 718 671	21 642 464
Gert Sibande District Municipality	5 640 543	5 764 355	6 073 679	6 346 946	6 346 946	6 346 946	6 852 927	7 161 310	7 483 569
Nkangala District Municipality	3 314 958	6 409 375	6 690 196	6 991 205	6 991 205	6 991 205	1 027 988	1 074 248	1 122 590
Ehlanzeni District Municipality	10 585 370	10 838 094	11 552 362	12 043 441	12 093 776	12 093 776	11 945 677	12 483 113	13 036 305
Whole Province	16 433 552	15 901 199	16 906 568	17 716 839	19 235 665	19 234 684	26 693 258	26 959 758	27 316 855
Total	56 730 622	59 617 750	62 611 292	66 173 097	68 219 091	68 218 110	70 377 907	71 750 780	73 985 895

Estimates of Provincial Revenue and Expenditure (EPRE)

Vote 01

Office of the Premier

To be appropriated by Vote in 2026/27	R 505 959 000
Direct Charge	R 0
Responsible MEC	Premier of Mpumalanga
Administrating Department	Office of the Premier
Accounting Officer	Director-General: Office of the Premier

1. Overview

Vision

A strategic centre of excellence.

Mission

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

Values

Reliability, Resourcefulness, Accountability, Professionalism, Innovation and Integrity.

Outcomes

- A capable, ethical and professional public service;
- Effective control;
- Improved trust in the Public Sector; and
- Improved socio-economic conditions.

Core functions and responsibilities

The OTP derives its Constitutional mandate primarily from the provisions of the Constitution. Section 125(2) and (f) of the Constitution, 1996, mandates of the OTP to, among others:

- Implement Provincial legislation in the Province;
- Implement all National legislation within the functional areas of Schedule 4 and 5;
- Administer in the Province, National legislation outside the functional areas of Schedule 4 and 5;
- Implementation of the Professionalisation of the Public Service Framework;
- Develop and implement Provincial policies; and
- Co-ordinate the functions of the Provincial Administration

The new advent in the Planning environment is the shift from strategic objectives to outcomes. During its strategic planning session, the Office adopted the following priorities in line with 7th Administration:

- Implementation of the Reforms for four public entities, focusing on partnerships for stronger governance and effective management;
- Reduction of corruption incidents in Mpumalanga Provincial Government;
- Digitally empowered citizens and employees optimised and integrated citizen-centric services; connected government and sound ICT governance;
- Effective knowledge management system to inform decision making by EXCO;
- Reduced number of security breaches;
- Improve public perception in the MPG service delivery machinery;
- Implement targeted programmes to support women, youth, and persons with disabilities in entrepreneurship and employment;
- Promote the rights of woman, youth, children and persons with disabilities in order to promote social cohesion;
- Monitor the implementation of the GBVF Strategy;
- Strengthen the implementation IGR framework (incl. EXCO, Budget and finance, PCF and DDM foras);
- Monitor implementation of the Provincial Just Transition Plan;
- Monitor the implementation of the Mining and Investment Indaba;
- Strengthen infrastructure projects monitoring and delivery through Project Planning and Monitoring and Evaluation Unit (PPME);
- Continue with the implementation of the Premier Youth Development Fund;
- Monitor Mpumalanga Innovation and Research Institute functionality;
- Monitor and Report on the implementation of Military Veterans POA;
- Increased Foreign Direct Investment into the Economy;
- Professionalisation of the public sector (implementation of the four policy frameworks namely:
 - Recruitment and Selection Policy;
 - Performance Management;
 - Induction and On-boarding; and
 - Continuous Learning and Development);
- Compliance with the Provincial Anti-corruption strategy monitored
- Lifestyle Audit conducted on 100% of employees with unexplained wealth
- 100% financial disclosure completed by MPG officials;
- Disputes duly attended to within 90 days;
- 100% of internal audit reports completed as per approved plan;
- Provincial Communication Plan coordinated and monitored
- DPSA transformational agenda Programmes Coordinated;
- Provincial Implementation Plan on HIV, AIDS, STIs and TB monitored;
- Monitor and evaluate the implementation of 2024-29 MTDP;
- Explore opportunities within BRICS countries; and

- Implementation of MoU's monitored to boost trade, investment, agriculture and tourism opportunities.

Overview of the main services that the department intends to deliver

As a strategic centre of Government, the Office of the Premier is required to support the Executive and provide a range of Transversal Corporate Services. EXCO Secretariat provides professional and timeous protocol, administrative and operational support services to the Members of the Executive Council.

The Office provides strategic support to the Executive in the development and implementation of high-level Provincial strategies, policies, plans and programmes. The Office of the Premier is also tasked with the coordination and implementation of National policy frameworks and the development and implementation of Information Technology Programmes and Systems designed to optimise its efficiency and effectiveness. It provides the Political and Executive Leadership with a set of principles and practices that must be complied with, together with an implementation approach.

In order to ensure that the Office of the Premier functions optimally, regular performance and risk assessments are undertaken.

Legislative mandate

There have been no significant changes to the Office of the Premier's legislative mandates. Despite insufficient capacity within the Office of the Premier (due to attrition and the vacant funded posts) to ensure compliance with all legal responsibilities that, relate to its mandate. The Office has overstretched itself to ensure minimum compliance. The Office has filled some of the critical vacant posts and the recruitment and selection process is continuing.

The Office of the Premier derives its legislative mandates primarily from the following pieces of legislation:

- *Promotion of Access to Information Act, 2000 (Act No. 2 of 2000)*
- *Promotion of Administrative Justice Act, 2000 (Act No. 3 of 2000)*
- *Promotion of Equality and Prevention of Unfair Discrimination Act, 2000 (Act No. 4 of 2000)*
- *Intergovernmental Relations Framework Act, 2005 (Act No. 13 of 2005)*
- *Public Finance Management Act, 1999 (Act No. 1 of 1999)*
- *Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000)*
- *Broad-Based Black Economic Empowerment Act, 2003 (Act No. 53 of 2003)*
- *Division of Revenue Act (annually)*
- *Public Service Act, 1994 (Proclamation No. 103 of 1994)*
- *Public Service Regulations, 2016*
- *Labour Relations Act, 1995 (Act No. 66 of 1995)*
- *Basic Conditions of Employment Act, 1997 (Act No. 75 of 1997)*
- *Employment Equity Act, 1998 (Act No. 55 of 1998)*
- *Protected Disclosures Act, 2000 (Act No. 26 of 2000)*
- *Prevention and Combating of Corrupt Activities Act, 2004 (Act No. 12 of 2004)*
- *State Information Technology Agency Act, 1998 (Act No. 88 of 1998)*
- *Public Administration Management Act, 2014 (Act No. 11 of 2014)*

- *Disaster Management Act, 2002 (Act no. 57 of 2002)*
- *Electronic Communications Act, 2005 (Act No. 36 of 2005)*
- *Protection of Personal Information Act, 2013 (Act No. 4 of 2013)*

External activities and other events relevant to budget decisions

The integration of Planning, Research, Information, Monitoring and Evaluation, and the District Development Model (DDM), which looks at streamlining Government work into one plan and this, necessitates the involvement of external stakeholders. The implementation of Provincial Communication Strategy for Improved public perception in the MPG.

There will also be high-level engagements with external stakeholders with the intention to collaborate on trade, investment, technical support and Official Development Assistance (ODA) in line with the Provincial International Relations Framework. MoUs will be finalised with four identified provinces outside the republic and international institutions, and this will result into several government programmes and projects. Some programme of action of these programmes and projects will have budget implications. Aligning departmental budgets to achieve government's prescribed outcomes.

1.1. Aligning Departmental budget to achieve government's prescribed outcomes

The Provincial Government is continuing with the priorities of the 7th Administration, namely;

- (SP 1) Drive inclusive growth and job creation;
- (SP 2) Reduce poverty and tackle high cost of living; and
- (SP 3) Build a capable, ethical and developmental state.

Strategic Priority 1: Drive Inclusive Growth and Job Creation

- Increase public infrastructure investment;
- Continue with the implementation of Premier's Youth Development Fund;
- Projects funded through the Premier's Youth Development Fund monitored;
- Provincial catalytic infrastructure projects monitored;
- Implementation of MoU's monitored to boost trade, investment, agriculture and tourism opportunities;
- Explore opportunities within BRICS countries; and
- Provincial Just Transition Plan monitored.

Strategic Priority 2: Reduce Poverty and Tackle the High Cost of Living

- Strengthen women empowerment programmes (enterprise and skills development);
- Strengthen advocacy programmes of woman, youth, children and persons with disabilities
- Support youth empowerment programmes;
- Support programmes targeted to both children and adults with disabilities.
- Monitor compliance of Gender Responsive Planning, Budgeting, Monitoring, Evaluation and Auditing Framework;
- Monitor preferential procurement targets/bid allocation for women, youth and persons with disabilities; and
- Monitor and Report on Military Veterans' POA.

Strategic Priority 3: Build a Capable, Ethical and Developmental State

- Monitor Implementation of the National Framework towards the Professionalization of the Public Sector;
- Monitor the implementation of a roadmap for digital transformation of public services;
- Standardize and professionalize the appointment of SMS at provincial government sphere;
- Strengthen the role of OTP in the appointment of HoDs;
- Mpumalanga Research Institute and Innovation (MRII) operationalized;
- Monitor implementation of recommendations from the review report of public entities;
- Conduct annual review of the provincial MTDP;
- Improve audit outcomes of Mpumalanga Provincial Government (monitor and support departments and municipalities on financial and non-financial performance incl. audit action plans);
- Monitor implementation of the lifestyle audit guideline;
- Conduct lifestyle audit across the Mpumalanga Provincial Government;
- Monitor implementation of the six pillars Mpumalanga Strategic Plan on GBVF;
- Monitor Departments for compliance with MISS;
- Percentage of designated officials compliant to vetting process;
- Monitor Departments on the implementation of the Provincial Anti-Corruption Strategy;
- Conduct forensic investigations on allegations;
- Provincial Executive Council Makgotla coordinated and resolutions tracked to improve service delivery;
- PCF with Local Government forum coordinated in line with IGR framework and resolutions tracked to improve service delivery;
- 100% completion internal audit assignments;
- 100% of valid invoices paid within 30 days from date of receipt;
- Workplace Skills Plan programmes implemented;
- 100% of disputes duly attended to within 90 days;
- 100% of organisational structures reviewed within 6 months upon receiving requests;
- 100% of requests for Legal Advisory Services completed within 30 working days;
- Four public service transformation agenda programmes implemented;
- Monitor Departments for compliance with Integrated Provincial Communication Plan;
- Percentage of outreach programmes coordinated;
- National 3-year Broadband Plan coordinated in the Province.
- MoU signed with Provinces in Foreign Countries;
- Provincial International Relations Strategy Developed;
- Provincial Macro Strategies and Plans aligned;
- Reports on Service Delivery Monitoring Tool compiled;
- Provincial Implementation Plan on HIV, AIDS, STIs and TB monitored;
- Implementation of Knowledge Management monitored;
- Projects and programmes in the PPOA monitored;
- Mainstreaming of needs of Military Veterans; and
- Support departments in the roll-out of the District Development Model.

2. Review of the current financial year (2025/26)

In an effort to curb the scourge of corruption in the province, the Office to finalise the Provincial Anti-Corruption Strategy and monitor departments' compliance to it. Reported cases of fraud and corruption will be investigated without impartiality.

The Office has continued to provide audit services to three cluster departments to monitor the implementation of the recommendations to ensure improved audit outcome.

The Office has also geared itself to ensure that businesses are not suffering through payment of the services that they have rendered. To date, the Office has ensured that 100% of the valid invoices are paid within 30 days.

The Office is also mandated to coordinate provincial priorities through the development and review of the 2025 – 2030 Provincial 5 Year Plan. In the current financial year, the Office is monitoring the implementation of the MTDP. Assessments of two Sector Master Plans will be conducted in the third and fourth quarter respectively (i.e. Draft Provincial Infrastructure Master Plan). The main objective was to ensure that there is policy coherence with existing long-term policies within the province. The office support youth business enterprises through the Premier Youth Development Fund

Macro Policy has also provided technical support for strategic areas, such as EXCO and PMC, PCF with their respective operational committees. Departments were supported on policy management functions i.e. integrated planning; Research related functions as well as Monitoring and Evaluation despite the quantitative challenges of personnel in the Office.

The Office of the Premier is efficiently handling its transversal role in relation to cases of labour relations dispute. Structural arrangement and related activities to implement the Provincial Strategic Plan on HIV/AIDS, STIs and TB is satisfactory.

3. Outlook for the coming financial year (2026/27)

The OTP will monitor the implementation of the International Relations strategy. At least one MoU will be signed over the 2026/27 financial year. The expanded BRICS member countries provide several opportunities for international relations partnerships. The identification and realisation of opportunities such as trade, investment, education and technical skills exchange programs within the SADC, BRICS member countries and other Countries will contribute to the socio-economic development of the Province. Empowerment of Youth, Women and Persons with Disabilities will be prioritized through technical skills exchange programs as well as participation in international forums to be advanced through "BRICS platforms". The envisaged impact will be increase in trade, foreign direct investments as well as opportunities in provincial priority sectors, thus contributing to improved socio-economic conditions.

MPG seek to reflect awareness endeavours directed at employees (both MPG and Municipalities) and citizens, with the aim to promote a zero-tolerance culture towards fraud, theft and corruption. The Anti-corruption strategy has been reviewed to align to the National Anti-Corruption Strategy. The Strategy is at an advanced stage and will be finalised by the end of the 2025/26 financial year. The strategy seeks to instil a change of behaviour, values and ethical habits that will eventually result in an improved ethical culture for the organisation. In 2026/27 the Office will monitor the implementation of the reviewed Provincial Anti-Corruption Strategy.

The implementation of the Integrated Provincial Communication Plan and coordination of outreach programmes will contribute towards a coordinated approach of communicating government programmes to improved trust in the Public Sector.

The SA Connect Broadband Rollout will be monitored through quarterly meetings, the creation of a remedial action plan and reported on quarterly. The issue of the funding of the SA Connect rollout has hampered the rollout, despite the Province identifying the required sites to be connected with Broadband connectivity. The coordination of the 3-year broadband rollout aims to enhance the provision of broadband connectivity across the Province. The expansion of broadband infrastructure to connect schools, hospitals, libraries, government offices and communities to high-speed broadband services is of paramount importance to promote economic growth and improve socio-economic conditions, specifically aimed at women, youth and persons with disabilities.

The Provincial Knowledge Management Policy will be developed and also serve as a vehicle to implement and institutionalise the Provincial Knowledge Management Strategy within the OTP and across MPG. The Strategy primary focus is to improve decision making, by effectively managing and utilising the collective knowledge and expertise, uploading and maintaining of knowledge sharing platforms to encourage learning from one another within the province. The strategy implementation will be monitored across the MPG and also ensure the implementation of the 13 key performance indicators in line with the seven dimensions for KM over the MTDP period to enhance service delivery and contributes to the attainment of Capable, ethical and professional public service outcome. Mpumalanga needs a Research and Innovation Centre to drive evidence-based policymaking, improve service delivery, and foster socio-economic development through innovative solutions tailored to regional challenges. It would also enhance government efficiency and adaptability. Thus, efforts will be put into operationalising the Mpumalanga Research and Innovation Centre in the 2025/26 financial year.

In line with the National Strategic Plan on GBVF, a Provincial Strategic Plan on GBVF has been developed. The Strategic Plan seeks to provide a multi-sectoral, coherent strategic policy and programming framework to strengthen a coordinated provincial response to the crisis of GBVF by Government. Monitoring reports on provincial mainstreaming of the target groups (Youth, Women, Older persons, and People with Disabilities) ensures tracking of progress on equity and implementation of key interventions aimed at uplifting, protecting, and improving (where necessary) the socio-economic situation of target groups. Further, supporting youth business enterprises through the Premier Youth Development Fund.

Office monitor implementation of the provincial catalytic infrastructure projects. This is vital for ensuring they are completed on time, within budget, and meet quality standards. Regular reporting fosters transparency and accountability, helping to build public trust and stakeholder confidence.

4. Reprioritisation

Given the current fiscal constraints faced by government the office is implementing cost containment measures to ensure that spending remains within the allocated budget, while maximizing the impact on its strategic goals. The Office of the Premier has initiated a review of all short-term contracts to eliminate inefficiencies and redirect resources toward cost-pressured items and top-ranked priorities. Resources are being directed toward high-priority initiatives and essential service delivery to achieve the greatest value and effectiveness.

5. Procurement

To ensure the timely procurement of goods and services, the Office of the Premier has developed a procurement plan for all items valued below R1 million which is monitored on a monthly basis. A similar plan will be prepared for projects exceeding R1 million to be submitted to the Provincial Treasury within the required timelines. The Department remains committed to fair, transparent, competitive, and cost-effective procurement practices that safeguard service delivery. All contracts will be assessed against prevailing market prices and negotiated to secure better value, without compromising quality. The Office of the Premier will continue developing and implementing procurement plans for the 2026/27 financial year, ensuring full alignment with the Annual Performance Plan, the Operational Plan, and the allocated budget.

6. Receipts and financing

6.1. Summary of receipts

Table 1.1: Summary of receipts: Office of the Premier

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Equitable share	358 903	459 077	411 710	458 578	458 578	458 578	484 378	506 115	521 804
Conditional grants	–	–	–	–	–	–	–	–	–
Own Revenue	2 923	3 055	45 192	10 839	10 839	10 839	11 989	12 529	12 917
Other	–	36 000	10 000	24 410	24 410	24 410	9 592	–	–
Total receipts	361 826	498 132	466 902	493 827	493 827	493 827	505 959	518 644	534 721
Total payments	357 146	474 535	459 700	493 827	493 827	493 827	505 959	518 644	534 721
Surplus/(deficit) after financing	4 680	23 597	7 202	–	–	–	–	–	–

The table above reflects the equitable share funding for the Office of the Premier over a period of a seven-year period from 2022/23 to 2028/29.

6.2. Departmental receipts collection

Table 1.2: Departmental receipts: Office of the Premier

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	186	190	187	252	252	226	264	276	288
Transfers received from:	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	1 099	1 138	2 339	282	282	1 378	295	308	322
Sales of capital assets	-	-	110	204	204	204	213	223	233
Financial transactions in assets and liabilities	108	1 364	730	-	-	7 232	-	-	-
Total	1 393	2 692	3 366	738	738	9 040	772	807	843

The major revenue item for the Office of the Premier's interest is generated from the Office's bank account, which is also variable on the cash available.

7. Payment Summary

7.1. Key Assumptions

Strengthening the coordination capacity of Provincial Departments and Local Municipalities through evidence-based decision-making processes. This will be achieved by providing integrated research, coordination, planning, monitoring and evaluation, and coordination of DDM. Collaboration amongst these tasks will be fostered, improving performance of both provincial and local government. This will result in improved service delivery.

Resources (skilled human and adequate financial) will be made available to support the achievement of priorities.

Relations between Management and Organized Labour will be improved. Skilled personnel will be attracted when filling vacant positions, in the best interest of the Organisation and relevant stakeholders.

Communication services will be strengthened to ensure effective communication with the people of the Province. Partners, key stakeholders in business, and the global community as a whole will support the implementation of the identified priorities.

7.2. Programme summary

Table 1.3: Summary of payments and estimates: Office of the Premier

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Administration	156 606	175 321	180 425	170 080	173 645	173 645	197 190	199 819	210 456
2. Institutional Development	81 154	98 569	107 107	237 062	244 256	244 256	241 591	256 712	263 162
3. Policy and Governance	119 386	200 645	172 168	86 685	75 926	75 926	67 178	62 113	61 103
Total payments and estimates:	357 146	474 535	459 700	493 827	493 827	493 827	505 959	518 644	534 721

7.3. Summary of economic classification

Table 1.4: Summary of provincial payments and estimates by economic classification: Office of the Premier

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	284 429	338 868	351 513	348 233	359 261	359 261	379 341	393 060	403 487
Compensation of employees	170 945	183 224	190 821	225 632	198 517	198 517	230 229	239 966	251 116
Goods and services	113 484	155 644	160 692	122 601	160 744	160 744	149 112	153 094	152 371
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	64 421	131 726	96 694	107 684	99 722	99 722	104 618	118 967	124 320
Provinces and municipalities	23	21	18	46	46	46	48	50	52
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	61 546	110 461	90 790	103 035	94 148	94 148	96 777	112 811	117 887
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	2 852	21 244	5 886	4 603	5 528	5 528	7 793	6 106	6 381
Payments for capital assets	8 296	3 923	11 490	37 910	34 844	34 844	22 000	6 617	6 914
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	8 243	3 923	7 990	6 000	10 000	10 000	12 000	6 617	6 914
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	53	–	3 500	31 910	24 844	24 844	10 000	–	–
Payments for financial assets	–	18	3	–	–	–	–	–	–
Total economic classification	357 146	474 535	459 700	493 827	493 827	493 827	505 959	518 644	534 721

The Office budget has increased by 2.5 per cent, which is R12.132 million from R493.827 million in the previous financial year to R505.959 million in the current financial year. Compensation of Employees has increased by 15.9 per cent due to cost-of-living adjustments and the funding of critical vacant posts. The budget under goods and services has decreased by 7.2 per cent due to once off allocation in prior year. Transfers and subsidies increased by 4.9 per cent due provision made for leave gratuity and ERP and VEP programme. Payment for capital assets budget decreased by 36.9 per cent due to reduction of allocation made for Service delivery monitoring tool as it reaches its final stages of development.

7.4. Infrastructure payments.

Not applicable

7.5. Departmental Public-Private Partnership (PPP) projects

Not applicable.

7.6 Transfers

7.6.1. Transfers to public entities

Not applicable.

7.6.2. Transfers to other entities

Not applicable.

7.6.3. Transfers to local government

Not applicable.

8. Programme description

8.1. Programme 1: Administration

8.1.1. Description and Outputs

The Programme is responsible for the appropriate and effective coordination and monitoring of administrative and strategic matters, both within the OTP and the Province. The Programme comprises of the following sub-programmes, being Premier Support, Director-General Support, Executive Council Support and Financial Management.

8.1.2. Programme Expenditure Analysis

Table 1.5: Summary of payments and estimates: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Premier Support	36 482	37 469	31 991	29 300	29 423	29 423	29 452	32 252	33 721
2. Executive Council Support	6 695	8 186	7 784	8 107	8 107	8 107	9 038	9 327	9 755
3. Director General Support	44 995	66 725	63 212	69 667	65 230	65 230	70 448	71 664	75 150
4. Financial Management	68 434	62 941	77 438	63 006	70 885	70 885	88 252	86 576	91 830
Total payments and estimates: Programme 1	156 606	175 321	180 425	170 080	173 645	173 645	197 190	199 819	210 456

Table 1.6: Summary of provincial payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	148 149	154 242	170 058	159 834	158 825	158 825	178 206	188 019	198 126
Compensation of employees	72 791	72 809	80 073	103 763	90 098	90 098	105 467	109 137	114 166
Goods and services	75 358	81 433	89 985	56 071	68 727	68 727	72 739	78 882	83 960
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	161	17 156	2 374	4 246	4 820	4 820	6 984	5 183	5 416
Provinces and municipalities	23	21	18	46	46	46	48	50	52
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	138	17 135	2 356	4 200	4 774	4 774	6 936	5 133	5 364
Payments for capital assets	8 296	3 923	7 990	6 000	10 000	10 000	12 000	6 617	6 914
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	8 243	3 923	7 990	6 000	10 000	10 000	12 000	6 617	6 914
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	53	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	3	–	–	–	–	–	–
Total economic classification: Programme 1	156 606	175 321	180 425	170 080	173 645	173 645	197 190	199 819	210 456

The Programme budget has increased by 13.6 per cent from R173 .645 million in the previous financial year to R197.190 million in the current financial year. Compensation of Employees increased by 17.1 per cent due to cost-of-living adjustments and funding of critical vacant position. There is increase of 5.8 per cent on Goods and services due to funding of contractual obligations. Transfers and Subsidies increased by 44.9 per cent provision made for leave gratuities, bursaries ERP and VEP programe. Payment for capital assets has increased 20 per cent due provision made for tools of trade of new officials.

8.1.3. Service delivery measures

Programme 1: Administration

Programme performance measures	Estimated performance	Medium-term estimates			
	2025/26	2026/27	2027/28	2028/29	
Number of MoU signed with Provinces in Foreign Countries	1	1	2	2	
Number of reports on the Provincial Executive Council Makgotla produced	2	2	2	2	
Number of reports on the PCF with Local Government produced	2	4	4	4	
Percentage of audit assignments completed	100%	100%	100%	100%	
Percentage of internal audit action plan implemented	100%	100%	100%	100%	
Percentage of external audit action plan implemented	100%	100%	100%	100%	
Percentage of lifestyle audit conducted on prioritised employees	100%	100%	100%	100%	
Percentage of strategic risk future controls implemented	100%	100%	100%	100%	
Percentage of Workplace Skills Plan Programmes implemented	100%	100%	100%	100%	
Percentage of Performance Agreements signed by SMS members	100%	100%	100%	100%	
Percentage of SMS members assessed against their performance agreements	100%	100%	100%	100%	
Percentage of Women appointed at SMS level	50%	50%	50%	50%	
Percentage of Youth appointed at SMS level	5%	5%	5%	5%	
Percentage of Persons with Disabilities appointed at SMS level	6%	6%	7%	8%	
Percentage of valid invoices paid within 30 days from date of receipt	100%	100%	100%	100%	
Percentage of expenditure against approved budget	100%	100%	100%	100%	
Percentage of preferential procurement spent on Women business enterprises	40%	40%	45%	50%	
Percentage of preferential procurement spent on Youth business enterprises	30%	30%	30%	30%	
Percentage of preferential procurement spent on Persons with Disabilities business enterprises	7%	7%	7%	7%	
Percentage of preferential procurement spent on Military Veterans business enterprises	3%	3%	3%	4%	

8.2. Programme 2: Institutional Development Support and Integrity Management

8.2.1. Description and Outputs

To provide institutional development services, advice, strategic support, coordination and development of policies to ensure operational efficiency, alignment and corporate compliance to improve the capacity of the MPG to deliver effective and efficient services.

8.2.2. Programme Expenditure Analysis

Table 1.7: Summary of payments and estimates: Institutional Development

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Strategic Human Resource	46 972	54 586	49 683	21 082	17 342	17 342	21 263	22 388	23 729
2. Information Communication Technology	2 925	3 288	3 287	3 765	3 865	3 865	4 422	4 827	5 048
3. Legal Services	3 006	3 201	3 308	4 341	7 161	7 161	4 631	5 874	6 143
4. Communication Services	24 732	32 419	46 642	37 571	36 385	36 385	31 861	35 349	36 956
5. Programme Support	3 519	5 075	4 187	170 303	179 503	179 503	179 414	188 274	191 286
Total payments and estimates: Programme 2	81 154	98 569	107 107	237 062	244 256	244 256	241 591	256 712	263 162

Table 1.8: Summary of provincial payments and estimates by economic classification: Institutional Development

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	78 440	95 445	104 305	133 624	149 381	149 381	144 045	142 928	144 258
Compensation of employees	54 176	61 870	62 921	90 904	82 454	82 454	88 922	93 190	97 477
Goods and services	24 264	33 575	41 384	42 720	66 927	66 927	55 123	49 738	46 781
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	2 714	3 124	2 802	103 438	94 875	94 875	97 546	113 784	118 904
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	103 035	94 148	94 148	96 777	112 811	117 887
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	2 714	3 124	2 802	403	727	727	769	973	1 017
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 economic classification: Programme 2	81 154	98 569	107 107	237 062	244 256	244 256	241 591	256 712	263 162

The Programme budget decreased by 1.1 per cent from R244.256 million in the previous financial year to R241.591 million in the current financial year due once off allocations in prior year. Compensation of Employees has increased by 7.8 per cent due to cost-of-living adjustments funding of vacant posts. Goods and services allocations increased by 17.6 per cent due once off allocations in prior year. Transfers and subsidies budget has increased by 2.8 percent.

8.2.3. Service Delivery Measures

Programme 2: Institutional Development

Programme performance measures	Estimated performance	Medium-term estimates			
	2025/26	2026/27	2027/28	2028/29	
Number of Monitoring reports on the implementation of the Programme of Action for the Military V	2	4	4	4	4
Number of monitoring reports on the Implementation of the Provincial Plan for HIV, AIDS, TB and	4	4	4	4	4
Percentage of approved youth enterprises supported through the Premier's Youth Development	1	1	1	1	1
Number of monitoring reports on the mainstreaming of youth programmes compiled	4	4	4	4	4
Number of public service transformation agenda programmes implemented	4	4	4	4	4
Number of monitoring reports on the implementation of the Mpumalanga Provincial GBVF Strate	2	4	4	4	4
Number of monitoring reports on the mainstreaming of target groups compiled	4	4	4	4	4
Number of Departments monitored for compliance with MISS	12	11	11	11	11
Percentage of designated officials compliant to vetting process	100%	100%	100%	100%	100%
Number of forensic cases investigated	14	16	18	18	18
Number of reports on the implementation of forensic services recommendations produced	4	4	4	4	4
Number of anti-fraud and anti-corruption awareness sessions facilitated	36	36	40	48	48
Number of Departments monitored on the implementation of the Provincial Anti-Corruption Strate	12	11	11	11	11
Number of departments monitored for compliance with Public Service Integrity and Ethics Manag	11	11	11	11	11
Number of Departments monitored for compliance with Integrated Provincial Communication Pla	11	11	11	11	11
Percentage of outreach programmes coordinated	100%	100%	100%	100%	100%
Number of public perception reports produced	4	4	4	4	4
Percentage of requests for Legal Advisory Services completed within 30 working days	1	1	1	1	1
Percentage of disputes duly attended to within 90 days	1	1	1	1	1
Percentage of organisational structures reviewed within 6 months upon receiving requests	1	1	1	1	1
Number of Departments monitored on the implementation of the Framework towards the Profess	11	11	11	11	11
Percentage of Performance Agreements signed by HODs	100%	100%	100%	100%	100%
Number of monitoring reports on the implementation of skills development plan by provincial dep	1	4	4	4	4
Number of reports on the implementation of National 3-year Broadband rollout compiled	4	4	4	4	4
Number of government services fully automated	3	3	2	2	2

8.3. Programme 3: Policy and Governance

8.3.1. Description and Outputs

The purpose of the programme is to enhance EXCO's evidence-based decision-making processes by providing integrated research, coordination, planning, monitoring and evaluation to improve the livelihoods of the people within the of Mpumalanga Province.

8.3.2. Programme Expenditure Analysis

Table 1.9: Summary of payments and estimates: Policy and Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Special Programmes	77 862	132 232	114 422	–	–	–	–	–	–
2. Intergovernmental Relations	8 657	9 118	10 077	–	–	–	–	–	–
3. Provincial and Policy Management	31 478	39 727	37 908	48 725	44 732	44 732	52 723	57 413	56 143
4. Programme Support	1 389	19 568	9 761	37 960	31 194	31 194	14 455	4 700	4 960
Total payments and estimates: Programme 3	119 386	200 645	172 168	86 685	75 926	75 926	67 178	62 113	61 103

Table 1.10: Summary of provincial payments and estimates by economic classification: Policy and Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	57 840	89 181	77 150	54 775	51 055	51 055	57 090	62 113	61 103
Compensation of employees	43 978	48 545	47 827	30 965	25 965	25 965	35 840	37 639	39 473
Goods and services	13 862	40 636	29 323	23 810	25 090	25 090	21 250	24 474	21 630
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	61 546	111 446	91 518	–	27	27	88	–	–
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	61 546	110 461	90 790	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	985	728	–	27	27	88	–	–
Payments for capital assets	–	–	3 500	31 910	24 844	24 844	10 000	–	–
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	–	–	3 500	31 910	24 844	24 844	10 000	–	–
Payments for financial assets	–	18	–	–	–	–	–	–	–
Total economic classification: Programme 3	119 386	200 645	172 168	86 685	75 926	75 926	67 178	62 113	61 103

The Programme budget has decreased by 11.5 per cent from R75.926 million in the previous financial year to R67.178 million in the current financial year due once off allocations in the previous financial year. Compensation of Employees has increased by 38.3 per cent due to critical funded vacant position. The budget under goods and services has decreased by 15.1 per cent due once off priorities in the prior financial year. Payment for capital assets decreased by 59.8 per cent due to reduction of the budget as it reaches its final stages.

8.3.3. Service Delivery Measures

Programme 3: Policy and Governance

Programme performance measures	Estimated performance	Medium-term estimates			
	2025/26	2026/27	2027/28	2028/29	
Number of status reports on the implementation of infrastructure projects compiled	4	4	4	4	4
Number of Macro Policies reviewed	New	2	3		4
Number of Municipal IDPs quality assured	20	20	20		20
Number of District One Plans quality assured	3	3	3		3
Number of Departmental Annual Performance Plans assessed	11	11	11		11
Number of Service Delivery Agreements signed by Members of the Executive Council	10	10	10		10
Number of monitoring reports on the implementation of Provincial Knowledge Management Strat	4	4	4		4
Number of KM support interventions provided to Provincial Departments	4	4	4		4
Number of Service Delivery Assessment reports produced	4	4	4		4
Number of post EXCO Outreach Service Delivery reports compiled	New	4	4		4
Number of performance assessment reports on the Governance Cluster programmes compiled	4	4	4		4
Number of monitoring reports on the implementation of the District One Plans compiled	4	4	4		4
Number of performance assessment reports on the Economic Cluster programmes compiled	4	4	4		4
Number of performance assessment reports on the Social Cluster programmes compiled	4	4	4		4
Number of evaluation studies conducted	—	2	3		3

8.4. Other programme information

8.4.1. Personnel numbers and costs

Table 1.11: Summary of departmental personnel numbers and costs: Office of the Premier

	Actual						Revised estimate						Medium-term expenditure estimate						Average annual growth over MTEF		
	2022/23		2023/24		2024/25		2025/26		2026/27		2027/28		2028/29		2029/30		2030/31		2025/26 - 2028/29		
	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Filled posts	Additional posts	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. growth rate	Costs growth rate	% Costs of Total
R thousands																					
Salary level																					
1 – 6	63	27 994	63	22 580	60	23 726	66	—	66	28 868	84	34 107	84	35 433	84	37 071	8.4%	8.7%	14.7%		
7 – 10	88	42 685	83	55 253	78	57 257	75	—	75	61 244	97	60 909	97	63 353	97	66 500	9.0%	2.8%	27.7%		
11 – 12	57	44 205	54	53 826	50	55 185	47	—	47	49 471	65	58 440	65	60 510	65	63 508	11.4%	8.7%	25.2%		
13 – 16	40	55 711	34	50 785	35	54 255	34	—	34	58 934	53	75 638	53	79 481	53	82 793	15.9%	12.0%	32.1%		
Other	10	350	19	780	3	398	—	—	—	—	20	1 135	20	1 189	20	1 244	—	—	0.4%		
Total	258	170 945	253	183 224	226	190 821	222	—	222	198 517	319	230 229	319	239 966	319	251 116	12.8%	8.1%	100.0%		
Programme																					
1: Administration	96	72 791	95	72 809	91	80 073	111	—	111	90 098	164	105 467	164	109 137	164	114 166	13.9%	8.2%	45.4%		
2: Institutional Development	102	54 176	101	61 870	82	62 921	93	—	93	82 454	115	86 517	115	90 521	115	94 541	7.3%	4.7%	38.8%		
3: Policy and Governance	60	43 978	57	48 545	53	47 827	18	—	18	25 965	40	38 245	40	40 308	40	42 409	30.5%	17.8%	15.8%		
Total	258	170 945	253	183 224	226	190 821	222	—	222	198 517	319	230 229	319	239 966	319	251 116	12.8%	8.1%	100.0%		
Employee dispensation classification																					
Public Service Act appointees not covered by OSDs							220	—	220	193 296	296	224 751	296	233 735	296	245 015	10.4%	8.2%	97.4%		
Public Service Act appointees still to be covered by OSDs							—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Professional Nurses, Staff Nurses and Nursing Assistants							—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Legal Professionals							2	—	2	4 431	3	4 343	3	5 042	3	4 857	14.5%	3.1%	2.1%		
Social Services Professions							—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Engineering Professions and related occupations							—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Medical and related professionals							—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Therapeutic, Diagnostic and other related Allied Health Professionals							—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Educators and related professionals							—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Others such as interns, EPWP, learnerships, etc							—	—	—	1 080	20	1 135	20	1 189	20	1 244	—	4.8%	0.5%		
Total							222	—	222	198 807	319	230 229	319	239 966	319	251 116	12.8%	8.1%	100.0%		

1. Personnel numbers includes all filled posts together with those posts additional to the approved establishment

In the 2026/27 financial year, the Office of the Premier's cost per head is projected at R230.229 million, representing 45.5% of the total budget of R505.959 million. The compensation of employees includes filled positions, vacant funded posts, and interns. Compensation of Employees has increase by 15.9% as a result of cost-of-living adjustments and the funding of critical vacant position.

8.4.2. Training

Table 1.12: Information on training: Office of the Premier

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Number of staff	258	253	226	222	222	222	319	319	319
Number of personnel trained	189	250	260	275	275	275	295	295	295
of which									
Male	89	100	100	105	105	105	115	115	115
Female	100	150	160	170	170	170	180	180	180
Number of training opportunities	17	11	13	16	16	16	19	19	19
of which									
Tertiary	–	–	–	–	–	–	–	–	–
Workshops	14	2	3	4	4	4	5	5	5
Seminars	3	4	4	5	5	5	6	6	6
Other	–	5	6	7	7	7	8	8	8
Number of bursaries offered	–	–	–	–	–	–	–	–	–
Number of interns appointed	12	12	12	12	12	12	12	12	12
Number of learnerships appointed	12	12	12	12	12	12	12	12	12
Number of days spent on training	6	6	6	6	6	6	6	6	6
Payments on training by programme									
1. Administration	698	732	765	799	799	799	836	874	913
2. Institutional Development	632	662	692	723	723	723	756	790	826
3. Policy And Governance	567	594	621	649	649	649	679	710	742
Total payments on training	1 897	1 988	2 078	2 171	2 171	2 171	2 271	2 374	2 481

The budget allocation for training is inclusive of R2.271 million allocated for all officials in the Office in with the skill development plan.

8.4.3. Reconciliation of structural changes

There are no changes on Budget and Program structure.

Annexure to the Estimates of Provincial Revenue and Expenditure

Table B.1: Specifications of receipts

Table B.1: Specification of receipts: Office of the Premier

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	186	190	187	252	252	226	264	276	288
Sales of goods and services produced by department (excl. capital assets)	186	190	187	252	252	226	264	276	288
Sales by market establishments	-	-	-	-	-	-	-	-	-
Administrative fees	186	190	187	252	252	226	264	276	288
Other sales	-	-	-	-	-	-	-	-	-
Of which	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other used current goods (excl. capital assets)	-	-	-	-	-	-	-	-	-
Transfers received from:	-	-	-	-	-	-	-	-	-
Other governmental units (Excl. Equitable share and conditional grants)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	1 099	1 138	2 339	282	282	1 378	295	308	322
Interest	1 099	1 138	2 339	282	282	1 378	295	308	322
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	-	-	110	204	204	204	213	223	233
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	-	-	110	204	204	204	213	223	233
Financial transactions in assets and liabilities	108	1 364	730	-	-	7 232	-	-	-
Total	1 393	2 692	3 366	738	738	9 040	772	807	843

Table B.3: Payments and estimates by economic classification: Office of the Premier

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	284 429	338 868	351 513	348 233	359 261	359 261	379 341	393 060	403 487
Compensation of employees	170 945	183 224	190 821	225 632	198 517	198 517	230 229	239 966	251 116
Salaries and wages	149 056	158 424	166 282	190 487	168 969	168 969	197 855	206 613	208 633
Social contributions	21 889	24 800	24 539	35 145	29 548	29 548	32 374	33 353	42 483
Goods and services	113 484	155 644	160 692	122 601	160 744	160 744	149 112	153 094	152 371
Administrative fees	2 502	7 276	13 876	4 281	13 723	13 710	12 261	4 237	4 425
Advertising	5 288	6 799	6 798	7 420	6 720	6 722	6 196	7 509	7 847
Minor assets	544	123	57	147	147	61	150	136	142
Audit costs: External	6 392	6 240	5 554	5 000	8 500	8 797	9 000	9 875	10 319
Catering: Departmental activities	1 726	2 648	2 942	2 390	3 838	3 811	2 430	2 626	2 744
Communication (G&S)	19 155	16 844	17 223	10 698	12 438	14 714	21 050	20 763	23 021
Computer services	1 991	1 146	1 411	1 870	1 870	1 726	1 607	1 911	1 997
Consultants: Business and advisory services	3 840	4 638	8 308	23 500	26 544	26 544	24 107	29 655	27 044
Legal services (G&S)	4 822	11 285	18 289	5 370	8 370	8 438	7 800	12 026	7 582
Contractors	497	2 399	960	950	2 050	2 050	400	612	639
Fleet services (incl. government motor transport)	2 808	2 844	3 129	3 280	3 280	3 191	3 534	3 693	3 859
Consumable supplies	1 531	2 197	4 554	1 189	1 878	4 015	2 500	2 869	2 998
Consumables: Stationery, printing and office supplies	1 412	2 193	2 426	2 020	2 320	2 452	3 195	4 465	4 666
Operating leases	1 353	2 380	3 043	1 400	1 400	1 147	1 860	1 630	1 703
Rental and hiring	794	52	46	—	92	92	—	—	—
Property payments	6 767	5 835	7 811	6 460	7 460	3 016	7 000	7 918	8 274
Transport provided: Departmental activity	706	311	1 033	700	1 100	1 204	402	—	—
Travel and subsistence	35 014	40 090	34 332	27 272	30 609	30 484	26 185	21 575	22 546
Training and development	2 221	1 978	1 525	2 260	2 305	2 304	2 343	2 618	2 735
Operating payments	687	271	329	394	396	391	511	495	517
Venues and facilities	13 434	38 095	27 046	16 000	25 704	25 875	16 581	18 481	19 313
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	64 421	131 726	96 694	107 684	99 722	99 722	104 618	118 967	124 320
Provinces and municipalities	23	21	18	46	46	46	48	50	52
Provinces	23	21	18	46	46	46	48	50	52
Provincial Revenue Funds	23	21	18	46	46	46	48	50	52
Public corporations and private enterprises	61 546	110 461	90 790	103 035	94 148	94 148	96 777	112 811	117 887
Public corporations	61 546	110 461	90 790	—	—	—	—	—	—
Other transfers to public corporations	61 546	110 461	90 790	—	—	—	—	—	—
Private enterprises	—	—	—	103 035	94 148	94 148	96 777	112 811	117 887
Other transfers to private enterprises	—	—	—	103 035	94 148	94 148	96 777	112 811	117 887
Households	2 852	21 244	5 886	4 603	5 528	5 528	7 793	6 106	6 381
Social benefits	1 507	18 767	1 434	603	1 528	1 528	3 293	1 187	1 241
Other transfers to households	1 345	2 477	4 452	4 000	4 000	4 000	4 500	4 919	5 140
Payments for capital assets	8 296	3 923	11 490	37 910	34 844	34 844	22 000	6 617	6 914
Machinery and equipment	8 243	3 923	7 990	6 000	10 000	10 000	12 000	6 617	6 914
Transport equipment	—	—	1 951	600	2 000	2 000	2 070	1 010	1 055
Other machinery and equipment	8 243	3 923	6 039	5 400	8 000	8 000	9 930	5 607	5 859
Software and other intangible assets	53	—	3 500	31 910	24 844	24 844	10 000	—	—
Payments for financial assets	—	18	3	—	—	—	—	—	—
Total economic classification	357 146	474 535	459 700	493 827	493 827	493 827	505 959	518 644	534 721

Table B.3(i): Payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	148 149	154 242	170 058	159 834	158 825	158 825	178 206	188 019	198 126
Compensation of employees	72 791	72 809	80 073	103 763	90 098	90 098	105 467	109 137	114 166
Salaries and wages	63 839	63 525	70 402	84 843	74 905	74 905	88 569	91 740	93 296
Social contributions	8 952	9 284	9 671	18 920	15 193	15 193	16 898	17 397	20 870
Goods and services	75 358	81 433	89 985	56 071	68 727	68 727	72 739	78 882	83 960
Administrative fees	721	1 384	1 403	1 546	1 696	1 699	1 655	1 646	1 719
Advertising	–	15	35	730	730	706	200	657	687
Minor assets	544	123	57	147	147	61	150	136	142
Audit costs: External	6 392	6 240	5 554	5 000	7 000	7 297	9 000	9 875	10 319
Catering: Departmental activities	711	1 819	1 384	1 170	2 450	2 423	1 135	1 200	1 254
Communication (G&S)	18 899	16 639	17 153	10 688	12 378	14 654	21 020	20 688	22 943
Computer services	1 507	923	1 182	1 580	1 580	1 436	1 460	1 757	1 836
Consultants: Business and advisory services	2 506	1 936	2 163	1 940	4 990	4 990	1 007	2 328	2 433
Legal services (G&S)	–	5 861	17 096	–	–	–	–	2 358	2 672
Contractors	416	2 189	833	920	2 020	2 020	400	420	438
Fleet services (incl. government motor transport)	2 808	2 844	3 129	3 280	3 280	3 191	3 534	3 693	3 859
Consumable supplies	1 183	1 870	3 385	1 179	1 859	3 997	2 500	2 869	2 998
Consumables: Stationery, printing and office supplies	1 010	1 211	2 152	1 520	1 520	1 645	2 500	3 703	3 870
Operating leases	1 353	2 380	3 043	1 400	1 400	1 147	1 860	1 630	1 703
Rental and hiring	345	3	11	–	–	–	–	–	–
Property payments	6 767	5 835	7 811	6 460	7 460	3 016	7 000	7 918	8 274
Transport provided: Departmental activity	136	–	–	–	–	104	–	–	–
Travel and subsistence	23 909	26 492	19 292	14 107	16 153	16 117	14 536	13 367	13 968
Training and development	660	530	373	2 240	2 245	2 244	2 313	2 587	2 703
Operating payments	219	266	80	114	114	76	483	495	517
Venues and facilities	5 272	2 873	3 849	2 050	1 705	1 904	1 986	1 555	1 625
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	161	17 156	2 374	4 246	4 820	4 820	6 984	5 183	5 416
Provinces and municipalities	23	21	18	46	46	46	48	50	52
Provinces	23	21	18	46	46	46	48	50	52
Provincial Revenue Funds	23	21	18	46	46	46	48	50	52
Households	138	17 135	2 356	4 200	4 774	4 774	6 936	5 133	5 364
Social benefits	138	17 135	465	200	774	774	2 436	214	224
Other transfers to households	–	–	1 891	4 000	4 000	4 000	4 500	4 919	5 140
Payments for capital assets	8 296	3 923	7 990	6 000	10 000	10 000	12 000	6 617	6 914
Machinery and equipment	8 243	3 923	7 990	6 000	10 000	10 000	12 000	6 617	6 914
Transport equipment	–	–	1 951	600	2 000	2 000	2 070	1 010	1 055
Other machinery and equipment	8 243	3 923	6 039	5 400	8 000	8 000	9 930	5 607	5 859
Software and other intangible assets	53	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	3	–	–	–	–	–	–
Total economic classification: Programme 1	156 606	175 321	180 425	170 080	173 645	173 645	197 190	199 819	210 456

Table B.3(ii): Payments and estimates by economic classification: Institutional Development

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	78 440	95 445	104 305	133 624	149 381	149 381	144 045	142 928	144 258
Compensation of employees	54 176	61 870	62 921	90 904	82 454	82 454	88 922	93 190	97 477
Salaries and wages	46 998	52 923	54 410	78 330	71 450	71 450	76 971	80 938	81 454
Social contributions	7 178	8 947	8 511	12 574	11 004	11 004	11 951	12 252	16 023
Goods and services	24 264	33 575	41 384	42 720	66 927	66 927	55 123	49 738	46 781
Administrative fees	960	1 791	2 919	2 581	11 795	11 795	10 232	2 200	2 298
Advertising	4 937	6 784	6 659	6 690	5 990	5 990	5 996	6 852	7 160
Audit costs: External	—	—	—	—	1 500	1 500	—	—	—
Catering: Departmental activities	399	522	874	980	1 118	1 118	1 035	1 154	1 206
Communication (G&S)	192	160	25	10	60	60	30	21	22
Computer services	484	223	229	290	290	290	147	154	161
Consultants: Business and advisory services	662	483	172	1 030	1 030	1 030	6 100	6 466	6 757
Legal services (G&S)	4 822	5 424	1 193	5 370	8 370	8 438	7 800	9 668	4 910
Contractors	79	209	99	30	30	30	—	—	—
Consumable supplies	327	318	1 166	10	19	18	—	—	—
Consumables: Stationery, printing and office supplies	395	979	261	500	800	807	695	762	796
Rental and hiring	33	2	—	—	92	92	—	—	—
Transport provided: Departmental activity	28	—	879	700	1 100	1 100	402	—	—
Travel and subsistence	4 331	5 835	6 462	10 429	10 733	10 654	8 360	5 816	6 078
Training and development	1 498	1 316	1 088	20	60	60	30	31	32
Operating payments	309	5	249	280	282	314	—	—	—
Venues and facilities	4 808	9 524	19 109	13 800	23 658	23 631	14 296	16 614	17 361
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	2 714	3 124	2 802	103 438	94 875	94 875	97 546	113 784	118 904
Public corporations and private enterprises	—	—	—	103 035	94 148	94 148	96 777	112 811	117 887
Private enterprises	—	—	—	103 035	94 148	94 148	96 777	112 811	117 887
Other transfers to private enterprises	—	—	—	103 035	94 148	94 148	96 777	112 811	117 887
Households	2 714	3 124	2 802	403	727	727	769	973	1 017
Social benefits	1 369	647	241	403	727	727	769	973	1 017
Other transfers to households	1 345	2 477	2 561	—	—	—	—	—	—
Payments for capital assets	—	—	—	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 2	81 154	98 569	107 107	237 062	244 256	244 256	241 591	256 712	263 162

Table B.3(iii): Payments and estimates by economic classification: Policy and Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	57 840	89 181	77 150	54 775	51 055	51 055	57 090	62 113	61 103
Compensation of employees	43 978	48 545	47 827	30 965	25 965	25 965	35 840	37 639	39 473
Salaries and wages	38 219	41 976	41 470	27 314	22 614	22 614	32 315	33 935	33 883
Social contributions	5 759	6 569	6 357	3 651	3 351	3 351	3 525	3 704	5 590
Goods and services	13 862	40 636	29 323	23 810	25 090	25 090	21 250	24 474	21 630
Administrative fees	821	4 101	9 554	154	232	216	374	391	408
Advertising	351	—	104	—	—	26	—	—	—
Catering: Departmental activities	616	307	684	240	270	270	260	272	284
Communication (G&S)	64	45	45	—	—	—	—	54	56
Consultants: Business and advisory services	672	2 219	5 973	20 530	20 524	20 524	17 000	20 861	17 854
Contractors	2	1	28	—	—	—	—	192	201
Consumable supplies	21	9	3	—	—	—	—	—	—
Consumables: Stationery, printing and office supplies	7	3	13	—	—	—	—	—	—
Rental and hiring	416	47	35	—	—	—	—	—	—
Transport provided: Departmental activity	542	311	154	—	—	—	—	—	—
Travel and subsistence	6 774	7 763	8 578	2 736	3 723	3 713	3 289	2 392	2 500
Training and development	63	132	64	—	—	—	—	—	—
Operating payments	159	—	—	—	—	1	28	—	—
Venues and facilities	3 354	25 698	4 088	150	341	340	299	312	327
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	61 546	111 446	91 518	—	27	27	88	—	—
Public corporations and private enterprises	61 546	110 461	90 790	—	—	—	—	—	—
Public corporations	61 546	110 461	90 790	—	—	—	—	—	—
Other transfers to public corporations	61 546	110 461	90 790	—	—	—	—	—	—
Households	—	985	728	—	27	27	88	—	—
Social benefits	—	985	728	—	27	27	88	—	—
Payments for capital assets	—	—	3 500	31 910	24 844	24 844	10 000	—	—
Software and other intangible assets	—	—	3 500	31 910	24 844	24 844	10 000	—	—
Payments for financial assets	—	18	—	—	—	—	—	—	—
Total economic classification: Programme 3	119 386	200 645	172 168	86 685	75 926	75 926	67 178	62 113	61 103

Vote 02

Mpumalanga Provincial Legislature

To be appropriated by Vote in 2026/27	R 584 460 000
Direct Charge	R 61 035 000
Responsible MEC	Speaker of the Mpumalanga Provincial Legislature
Administrating Department	Mpumalanga Provincial Legislature
Accounting Officer	Secretary to the Mpumalanga Provincial Legislature

1. Overview

Vision

A people-centred, African, world class Legislature.

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.

Values

Strategic Objectives

- Enhance leadership management, governance and administration through institutional strategy, policies and systems by 2030.
- Monitor the implementation of recommendations of the Legislature Governance Structures by 2030.
- Promote social cohesion and nation building through implementation of legacy projects by 2030.
- Strengthen treasury function for effective financial management oversight by 2030.
- Promote inter-parliamentary relations to strengthen strategic relationships for deepened parliamentary democracy by 2030.
- Enhance organisational strategy development, implementation and reporting by 2030.
- Attract, retain and develop human resources for effective institutional performance by 2030.
- Provide effective and efficient electronic systems and ICT infrastructure services in support of the Legislature by 2030.
- Strengthen the profile of the Legislature in order to increase public awareness and confidence by 2030.
- Provide effective and efficient institutional support services to the Legislature by 2030.
- Strengthen knowledge management, library services and policy coordination in support of the core business of the Legislature by 2030.
- Strengthen financial Management and Supply Chain Management and Governance by 2030.
- Strengthen parliamentary committee support for effective execution of the constitutional Mandate of the Legislature by 2030.
- Improve proceedings and Hansard support for effective and efficient operations of the House by 2030.
- Strengthen research and policy analysis support for effective execution of the constitutional mandate of the Legislature by 2030.

- Strengthen legal support for effective functioning of the Legislature by 2030.
- Strengthen records and document management support services to the Legislature by 2030.
- Strengthen community involvement for effective public participation in Legislature processes by 2030.

Acts Rules and Regulations

The principal Acts that guide the Mpumalanga Provincial Legislature are as follows:

- *The Constitution of the Republic of South Africa Act, 1996 (Act No. 108 of 1996)*
- *The Mpumalanga Provincial Legislature Services and Administration Act, 2006 (Act No. 7 of 2006)*
- *The Financial Management of Parliament and Provincial Legislatures Act 2009 (Act No. 10 of 2009) as amended by Act no. 34 of 2014*
- *Basic Conditions of Employment Act, 1997 (Act No. 75 of 1997)*
- *Labour Relations Act, 1995 (Act No. 66 of 1995)*
- *Employment Equity Act, 1998 (Act No. 55 of 1998)*
- *Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000)*
- *Broad-Based Black Economic Empowerment Act, 2003 (Act No. 53 of 2003)*
- *Promotion of Access to Information Act, 2000 (Act No. 2 of 2000)*

Core functions and responsibilities

The core functions are as follows:

Law making

- To provide strategic leadership and management to ensure divisional effectiveness in support of the core business of the Legislature.
- Coordinate and facilitate the business of the House, and provide Hansard and language services

Oversight

- To provide professional and administrative support to Committees and liaison function between the Legislature and the NCOP for the fulfilment of the constitutional mandate.
- To provide research, policy analysis and knowledge management in support of the core business of the Legislature.
- To provide professional legal services in support of the core business of the Legislature.

Public participation and petitions

- To provide professional and administrative services regarding public investment and public participation in support of the core business of the Legislature.

Members' affairs and political parties

- To provide professional and administrative support services to Members to fulfil the constitutional mandate of the Legislature.

Co-operative governance

- To provide professional parliamentary advisory and protocol services in support of the core business of the Legislature.

Overview of the main services that the Legislature intends to deliver

The following are the services to be delivered by the Legislature in support of its strategic objectives and goals:

Ensure that the Executive is held accountable in respect of the five government priorities over the next five years:

The Legislature acknowledges the need to further strengthen the oversight function and capacity of the Legislature to adequately respond to the new political mandate. The oversight of the executive constitutes the core business of the Legislature.

Improve public involvement, especially that of the poor, marginalised and disadvantaged members of the public in the legislative processes.

The strategic outcome-oriented goal recognises the need to increase participation of the people in the legislative processes and other activities of the Legislature to deepen democracy. Public involvement constitutes the core business of the Legislature.

Entrench effectiveness of legislation for the people of the Province.

The strategic outcome-oriented goal recognises the need to ensure effectiveness of legislation for the benefit of the people of the Province. Law-making is part of the core mandate of the Legislature.

Improve the capacity of the Legislature to conduct its oversight and public participation functions through strengthened internal business processes over the next five years.

Strengthened systems, processes and policies are necessary to ensure that the Legislature is adequately supported to enable it to effectively deliver on its constitutional mandate.

Improve the integrity and image of the Mpumalanga Government through effective oversight of corporate and financial governance.

It is considered important for the Legislature as a public institution to use allocated resources effectively, efficiently and economically, whilst also embracing and adhering to the principles of good corporate governance. In such a context, the integrity and image of the Legislature is likely to be improved in the hearts and minds of its internal and external stakeholders.

Promote the implementation of the nation-building programme of government and the Legislature to improve social cohesion in the Province.

In a society that is faced with many challenges, there is a need for institutions like the Legislature to remain sensitive and responsive to prevailing societal challenges. One of the ways of addressing this challenge is for the Legislature to contribute towards improving social cohesion in the Province through implementing nation-building programme.

Strengthen participation in inter-parliamentary bodies for improving participatory democracy and co-operation in the next five years.

For the Legislature to share experiences and learn from others regarding issues of parliamentary democracy and other related matters there is a need for it to maintain and strengthen its relations with parliamentary bodies and parliaments in both local and international contexts.

Legislative mandate

The Legislature derives its mandate mainly from the Constitution of the Republic of South Africa, which outlines its powers, functions, and responsibilities as follows:

In executing its legislative powers, the Legislature can:

- Consider, pass, amend or reject any Bill; and
- Initiate or prepare legislation, except money Bills

Furthermore, the Legislature must provide for the following mechanisms:

- To ensure that all provincial executive organs of state in the province are accountable to it; and
- To conduct oversight over the provincial executive authority and any provincial organ of state, including the implementation of legislation.

The Legislature must also:

- Facilitate public involvement in the legislative and other processes of the Legislature and its committees; and conduct its business in an open manner and hold its sittings and those of its committees in public.

External activities and other events relevant to budget decisions

The Legislature is expected to effectively and efficiently hold executives and other organs of the state accountable by means of intensified oversight. Committees are the engine of the Legislature. They oversee government service delivery outputs through intensified oversight and interact with the public.

Accordingly, the introduction of any Bill that might affect or attract public interest requires public hearings. These increase the number of committee activities and the institutional budget. Another important function of the Legislature is to encourage and facilitate public participation in the processes of the Legislature. These activities involve external stakeholders and influence the institutional budget. They comprise, amongst others, the Taking Legislature to the People, Sector parliaments such as Women's Parliament, Youth Parliament, the Senior Citizens' Parliament, Public Hearings, Outreach Programmes, Radio Broadcasts and Publications.

Increase in fuel price affects the provision of services considering that the business operations of the Legislature require frequent mobility of Committee Members and support staff to committees. Increase in the remuneration packages for the public sector which is more than the budgeted percentage affects the budget of the Legislature resulting in the challenges to fill some vacant critical posts.

1.1. Aligning Legislature budget to achieve government's prescribed outcomes

The Legislature has not been co-ordinating or leading any of the outcomes but has an oversight responsibility towards ensuring that the Executive is held accountable for performance towards the achievement of the outcomes.

The outcomes reflect the desired developmental impacts sought to be achieved given government's policy priorities. The Legislature's responsibility is to ensure all organs of state within the province set and implement measurable outputs and key activities to achieve these outcomes.

Within Programme 2, the budget allocation endeavours to facilitate the role of the Legislature in realising the strategic objectives in line with the mandate of holding the Executive accountable, while Programme 1 endeavours to provide the strategic administrative support towards the achievement of these objectives.

2. Review of the current financial year (2025/26)

For the period under review the Legislature only hosted the Youth Parliament, Women's Parliament, Taking the Legislature to the People (TLP) Feedback session at Mkhondo Local Municipality, and Voters Education programme. The support to Portfolio and Select Committees of the Legislature in terms of research services, coordination of activities, public hearings and oversight visits by the Members of the Provincial Legislature in respect to Portfolio Committee Clusters were also done during the period under review.

The Legislature implemented cost containment measures in its endeavour to remain within allocated budget. The following activities will further drive costs in the 2025/26 financial year:

- Programmes of the various Legislature Committees.
- Statutory allocation for remuneration of Members.
- IT systems, maintenance and support.
- Other general operational support services including communication, security services and rental of the NCOP building.
- Taking Legislature to the People.
- State of the Province Address.

3. Outlook for the coming financial year (2026/27)

The Legislature's mission is to hold the Executive and other state organs accountable through intensified oversight enhanced public involvement and effective law making supported by professional administrative service.

Legislature's allocated budget for the 2026/27 financial year is R584.460 million. The following are some of the strategic projects and initiatives that have informed the 2026/27's budget:

- Statutory allocation for compensation of Members of the Provincial Legislature.
- Political Party funding for the enhancement of democracy, caucus and constituency work for Members of the Provincial Legislature.
- The hosting of major events namely "Taking the Legislature to the People" (TLP) conducted twice a year for identified communities within municipalities, and State of the Province Address.
- The maintenance, support and licensing of the SAP system.
- Support to Portfolio and Select Committees of the Legislature in terms of research services and coordination of activities.
- The hosting of Sectorial Parliaments (Workers, Youth, Children, Women, Religious, Senior Citizens, Parliament for People with disabilities).
- Communication, travel and accommodation for Members of Provincial Legislature and support staff.
- Public hearings and oversight visits by the Members of the Provincial Legislature in respect to Portfolio Committee Clusters.

- The funding for the mobilisation of the public and related public programmes.
- Voter Education programme.

4. Reprioritisation

The Legislature could not apply any material reprioritisation between programmes and spending items; the spending patterns did not change between the programmes.

5. Procurement

The Legislature will continue to ensure that the procurement of goods and services is done timely to ensure that service delivery is not compromised. The Legislature has started a process of reviewing all short-term contracts to identify and clear off any wastage. Services currently procured on existing long- and short-term contracts include:

- SAP support and maintenance
- Photocopiers
- Cleaning services
- Security services

Other projects that involve major procurement of goods and services include the State of the Province Address, Taking Legislature to the People, Public Participation and Education Outreach Projects and goods and services for chamber and committee sittings.

The procurement plan for the 2026/27 financial year will be developed to ensure that budget plans translate towards the timely procurement of the necessary goods and services to achieve the mandate of the Legislature.

6. Receipts and financing

The following sources of funding are used by the Legislature.

6.1. Summary of receipts

Table 2.1: Summary of receipts: Provincial Legislature

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Equitable share	321 379	352 536	463 915	491 504	491 504	491 504	524 241	547 712	564 691
Conditional grants	–	–	–	–	–	–	–	–	–
Own Revenue	50 459	52 730	55 098	57 633	57 633	57 633	60 219	62 929	64 880
Other	40 922	39 950	62 836	–	50 335	50 335	–	–	–
Total receipts	412 760	445 216	581 849	549 137	599 472	599 472	584 460	610 641	629 571
Total payments	408 881	432 891	552 979	549 137	599 472	599 472	584 460	610 641	629 571
Surplus/(deficit) after financing	3 879	12 325	28 870	–	–	–	–	–	–

The table above reflects the equitable share funding for the Mpumalanga Provincial Legislature. The budget for the Mpumalanga Provincial Legislature has increased by 6.4 per cent from the indicative baseline.

6.2. Legislature receipts collection

Table 2.2: Departmental receipts: Provincial Legislature

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	7	-	55	25	25	33	26	27	28
Transfers received from:	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	2 113	2 166	4 153	1 352	1 352	3 288	1 414	1 478	1 545
Sales of capital assets	251	307	1 757	485	485	954	507	530	554
Financial transactions in assets and liabilities	-	38	-	156	156	18	163	170	178
Total	2 371	2 511	5 965	2 018	2 018	4 293	2 110	2 205	2 305

The main revenue generation drivers are interest on bank balance, debt recoveries and revenue from sales of assets and tenders.

6.3. Donor Funding

Legislature did not receive any donor funding.

7. Payment summary

7.1. Key assumptions

The following broad assumptions are the foundation on which the budget of the Legislature is allocated to programmes and activities for the 2026/27 fiscal year:

- Legislature's public involvement and participation programme, including public education and the hosting of Sectoral Parliaments.
- Parliamentary support to Portfolio and Select Committees of the Legislature.
- Taking the Legislature to the People's programmes.
- Funding for political parties represented at the Legislature.
- Official Opening of the Legislature and the State of the Province Address.
- Statutory allocation for compensation of Members of the Provincial Legislature and cost of living adjustments thereon.
- The maintenance, support and licensing of the SAP system.
- Voter Education.
- Communication, travel and accommodation for Members of Provincial Legislature and support staff; and
- Annual cost of living salary adjustments, performance-based adjustments and performance awards and filling of vacant posts.

7.2. Programme summary

Table 2.3: Summary of payments and estimates: Provincial Legislature

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Administration	213 580	208 906	247 431	236 374	271 479	271 479	245 245	252 271	263 305
2. Parliamentary Business	165 285	196 136	238 053	254 081	269 311	269 311	278 180	294 619	299 659
Direct charge on the Provincial Revenue Fund	30 016	27 849	67 495	58 682	58 682	58 682	61 035	63 751	66 607
Total payments and estimates:	408 881	432 891	552 979	549 137	599 472	599 472	584 460	610 641	629 571

7.3. Summary of economic classification

Table 2.4: Summary of provincial payments and estimates by economic classification: Provincial Legislature

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	340 911	350 275	425 250	449 772	478 537	478 537	470 554	492 916	506 548
Compensation of employees	234 228	237 676	287 264	340 032	315 032	315 032	346 436	363 664	390 718
Goods and services	106 683	112 599	137 986	109 740	163 505	163 505	124 118	129 252	115 830
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	55 486	77 859	100 159	95 651	95 651	95 651	110 021	114 853	120 022
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	55 486	77 859	100 159	95 651	95 651	95 651	110 021	114 853	120 022
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	12 484	4 757	27 570	3 714	25 284	25 284	3 885	2 872	3 001
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	12 484	4 501	22 559	614	22 184	22 184	2 642	2 671	2 791
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	256	5 011	3 100	3 100	3 100	1 243	201	210
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification	408 881	432 891	552 979	549 137	599 472	599 472	584 460	610 641	629 571

Mpumalanga Provincial Legislature's budget allocation has increased by 6.4 per cent from the indicative baseline.

7.4. Infrastructure payments

7.4.1. Legislature infrastructure payments

Table 2.5: Summary of departmental Infrastructure per category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
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	510	535	562	590	590	590	620	648	677
Non Infrastructure	–	–	–	–	–	–	–	–	–
Total Infrastructure (incl. non infrastructure items)	510	535	562	590	590	590	620	648	677
<i>Capital infrastructure</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>
<i>Current infrastructure*</i>	<i>510</i>	<i>535</i>	<i>562</i>	<i>590</i>	<i>590</i>	<i>590</i>	<i>620</i>	<i>648</i>	<i>677</i>

The budget plans are for the rental of building for the NCOP office in Cape Town. The legislature will continue to monitor actual performance against these contracts to cap the spending to the commitments amounts.

7.4.2. Maintenance (Table B5)

Not applicable

7.4.3. Non-infrastructure items (Table B5)

Not applicable

7.5. Departmental Public-Private Partnership (PPP) projects

Not applicable

7.6. Transfers

7.6.1 Transfers to public entities

Not applicable

7.6.2 Transfers to other entities

Table 2.6: Summary of departmental transfers to other entities (for example NGOs)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
African National Congress	16 294	17 774	16 427	15 722	15 722	15 722	16 650	17 238	18 014
Democratic Alliance	3 457	3 659	4 716	4 606	4 606	4 606	4 812	5 050	5 277
Constituency Allowance	29 496	32 151	44 151	52 076	52 076	52 076	54 332	56 777	59 332
Enhancement of Democracy Fund	–	17 700	20 000	8 000	8 000	8 000	18 360	19 066	19 924
Economic Freedom Fighters	4 132	4 402	5 284	5 135	5 135	5 135	5 376	5 629	5 882
Vryheidfront Plus	2 105	2 173	2 231	1 959	1 959	1 959	1 994	2 150	2 247
Umkhonto Wesizwe	–	–	5 471	6 194	6 194	6 194	6 503	6 793	7 099
ActionSA	–	–	1 879	1 959	1 959	1 959	1 994	2 150	2 247
Total	55 484	77 859	100 159	95 651	95 651	95 651	110 021	114 853	120 022

Transfers are made to political parties for caucus and constituency work by the six political parties represented in the house.

7.6.3 Transfers to local government

Not applicable

8. Receipts and retentions: Provincial legislatures

Table 2.7: Summary of receipts: Provincial Legislature

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Treasury funding									
Equitable share	321 379	352 536	463 915	491 504	491 504	491 504	524 241	547 712	564 691
Conditional grants	–	–	–	–	–	–	–	–	–
Provincial Own Revenue Fund	91 381	92 680	117 934	57 633	107 968	107 968	60 219	62 929	64 880
Total receipts: Treasury funding	412 760	445 216	581 849	549 137	599 472	599 472	584 460	610 641	629 571
Departmental receipts									
Tax receipts	–	–	–	–	–	–	–	–	–
Sales of goods and services other than capital assets	7	–	55	25	25	33	26	27	28
Transfers received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–
Interest, dividends and rent on land	2 113	2 166	4 153	1 352	1 352	3 288	1 414	1 478	1 545
Sales of capital assets	251	307	1 757	485	485	954	507	530	554
Transactions in financial assets and liabilities	–	38	–	156	156	18	163	170	178
Total departmental receipts	2 371	2 511	5 965	2 018	2 018	4 293	2 110	2 205	2 305
Total	415 131	447 727	587 814	551 155	601 490	603 765	586 570	612 846	631 876

Table 2.8: Summary of payments and estimates: Provincial Legislature

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Programmes	408 881	432 891	552 979	549 137	599 472	599 472	584 460	610 641	629 571
1. Administration	213 580	208 906	247 431	236 374	271 479	271 479	245 245	252 271	263 305
2. Parliamentary Business	165 285	196 136	238 053	254 081	269 311	269 311	278 180	294 619	299 659
Direct charge on the Provincial Revenue Fund	30 016	27 849	67 495	58 682	58 682	58 682	61 035	63 751	66 607
Direct charge on the Provincial Revenue Fund	30 016	27 849	67 495	58 682	58 682	58 682	61 035	63 751	66 607
Members remuneration	30 016	27 849	67 495	58 682	58 682	58 682	61 035	63 751	66 607
Other (Specify)	–	–	–	–	–	–	–	–	–
Total payments and estimates	438 897	460 740	620 474	607 819	658 154	658 154	645 495	674 392	696 178
LESS:									
Departmental receipts not surrendered to Provincial Revenue Fund ¹ (Amount to be financed from revenue collected in terms of Section 13 (2) of the PFMA)	2 371	2 511	5 965	2 018	2 018	4 293	2 110	2 205	2 305
Adjusted total payments and estimates	436 526	458 229	614 509	605 801	656 136	653 861	643 385	672 187	693 873

Table 2.9: Summary of provincial payments and estimates by economic classification: Provincial Legislature

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	370 927	350 275	425 250	449 772	478 537	478 537	470 554	492 916	506 548
Compensation of employees	264 244	237 676	287 264	340 032	315 032	315 032	346 436	363 664	390 718
Goods and services	106 683	112 599	137 986	109 740	163 505	163 505	124 118	129 252	115 830
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies to:	55 486	77 859	100 159	95 651	95 651	95 651	110 021	114 853	120 022
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Universities and technikons	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	55 486	77 859	100 159	95 651	95 651	95 651	110 021	114 853	120 022
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	12 484	4 757	27 570	3 714	25 284	25 284	3 885	2 872	3 001
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	12 484	4 501	22 559	614	22 184	22 184	2 642	2 671	2 791
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	256	5 011	3 100	3 100	3 100	1 243	201	210
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification	438 897	432 891	552 979	549 137	599 472	599 472	584 460	610 641	629 571
LESS:									
Departmental receipts not surrendered to Provincial Revenue Fund ¹ (Amount to be financed from revenue collected in terms of Section 13 (2) of the PFMA)	2 371	2 511	5 965	2 018	2 018	4 293	2 110	2 205	2 305
Adjusted total economic classification	436 526	430 380	547 014	547 119	597 454	595 179	582 350	608 436	627 266

1) Should complement departmental receipts in table 2.9(a).

9. Programme description

9.1. Programme 1: Administration

9.1.1. Description and Outputs

The aim of Programme 1 is to provide strategic leadership, management and administrative support to ensure institutional effectiveness and the achievement of the core business of the Legislature.

9.1.2. Programme Expenditure Analysis

Table 2.10: Summary of payments and estimates: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Office of the Speaker	26 554	41 557	32 290	42 788	45 223	45 223	45 467	47 931	50 089
2. Office of the Secretary	20 488	19 725	20 555	24 894	22 894	22 894	37 987	36 631	38 579
3. Corporate Services	117 949	106 197	124 654	122 977	129 577	129 577	105 807	118 494	123 146
4. Financial Management	48 589	41 427	69 932	45 715	73 785	73 785	55 984	49 215	51 491
Total payments and estimates: Programme 1	213 580	208 906	247 431	236 374	271 479	271 479	245 245	252 271	263 305

Table 2.11: Summary of provincial payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	201 096	204 149	219 861	232 660	246 195	246 195	241 360	249 399	260 304
Compensation of employees	127 897	128 993	133 439	172 704	155 404	155 404	167 331	176 620	190 936
Goods and services	73 199	75 156	86 422	59 956	90 791	90 791	74 029	72 779	69 368
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	12 484	4 757	27 570	3 714	25 284	25 284	3 885	2 872	3 001
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	12 484	4 501	22 559	614	22 184	22 184	2 642	2 671	2 791
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	256	5 011	3 100	3 100	3 100	1 243	201	210
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 1	213 580	208 906	247 431	236 374	271 479	271 479	245 245	252 271	263 305

The programme's key cost drivers include commitments made relating to SAP system, IT support and maintenance, security services, audit fees, rental of building and office machines, municipal services, general financial, Voter Education and people management services.

9.1.3. Service delivery measures

Programme 1: Administration

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Timeframe and frequency for developing and implementing an Operational Plan	1	1	1	1
Number and frequency for Monitoring the implementation of resolutions of the Legislature oversight committee and LSB by 2030	4	4	4	4
Timeframe and frequency for reviewing, updating and implementing the Inter-parliamentary Relations Framework	1	1	1	1
Timeframe and frequency for coordinating and reporting services provided to Members.	4	4	4	4
Timeframe for developing and implementing Members Capacity Development Programme	3	3	3	3
Timeframe for conducting an analysis of the Legislature annual budget	1	1	1	1
Number and frequency for conducting budget outcome analysis	4	4	4	4
Number and frequency for conducting in-year monitoring analysis	12	12	12	12
Timeframe and frequency for monitoring implementation of Legislative Sector Strategies	1	1	1	1
Number and frequency for holding Legislature colloquium sessions	4	4	4	4
Timeframe for developing Annual Performance Plan in line with approved 5-year Strategic Plan	1	1	1	1
Number and frequency for developing and submitting annual and quarterly reports	4(1)	4(1)	4(1)	4(1)
Timeframe and frequency for reviewing implementing the Internal Audit Strategy, and reports compiled and submitted by 2030	1	1	1	1
Timeframe and frequency for reviewing, updating and implementing building and infrastructure maintenance plan	1	1	1	1
Number and frequency for conducting asset verification and updating of records	4	4	4	4

9.2. Programme 2: Parliamentary Business

9.2.1. Description and Outputs

The aim of the programme is 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. All sub-programmes under this programme are illustrated in table 2.12 below.

9.2.2. Programme Expenditure Analysis

Table 2.12: Summary of payments and estimates: Parliamentary Business

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Law Making	30 233	30 444	42 709	37 796	47 626	47 626	41 383	43 238	45 152
2. Oversight	51 740	56 915	61 125	77 895	73 595	73 595	77 377	80 831	84 363
3. Public Participation	18 416	18 228	19 128	22 632	24 332	25 059	24 931	26 008	27 209
4. Members Facilities	64 896	90 549	115 091	115 758	123 758	123 031	124 158	134 060	131 981
5. Cooperative Governance	–	–	–	–	–	–	–	–	–
6. Legal Services	–	–	–	–	–	–	10 331	10 482	10 954
Total payments and estimates: Programme 2	165 285	196 136	238 053	254 081	269 311	269 311	278 180	294 619	299 659

Table 2.13: Summary of provincial payments and estimates by economic classification: Parliamentary Business

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	109 799	118 277	137 894	158 430	173 660	173 660	168 159	179 766	179 637
Compensation of employees	76 315	80 834	86 330	108 646	100 946	100 946	118 070	123 293	133 175
Goods and services	33 484	37 443	51 564	49 784	72 714	72 714	50 089	56 473	46 462
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	55 486	77 859	100 159	95 651	95 651	95 651	110 021	114 853	120 022
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	55 486	77 859	100 159	95 651	95 651	95 651	110 021	114 853	120 022
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 economic classification: Programme 2	165 285	196 136	238 053	254 081	269 311	269 311	278 180	294 619	299 659

This programme is allocated a budget of R278.180 million for 2026/27. The key cost drivers include State of the Province Address (SOPA); the sittings of the Legislature; Taking Legislature to the People (TLP); research work on selected topics, processing of bills, conducting of Sectorial Parliaments; Portfolio and Select Committee work.

9.2.3. Service delivery measures

Programme 2: Parliamentary Business

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Timeframe and frequency for developing and implementing the Cross-Functional Framework for Integrated Parliamentary Support Services	1	1	1	1
Timeframe and frequency for compiling and updating the House Resolutions Tracking Register	1	1	1	1
Number and frequency for compiling Hansard records and publishing Hansard year-book	8	8	8	8
Number and frequency for coordinating of Sittings and publishing of Annual Digest of Minutes of the House	8	8	8	8
Timeframe and frequency for reviewing and implementing the MPLOM Implementation Framework	1	1	1	1
Timeframe and frequency for developing, implementing and updating of the Annual Programme of Committees of the Legislature	4	4	4	4
Number and timeframe for producing Committee Reports	70	70	70	70
Number and timeframe for producing Budget Analysis reports for parliamentary committees	17	17	17	17
Number and timeframe for producing Annual Reports analysis for parliamentary committees	17	17	17	17
Number and timeframe for producing Financial Statement analysis and Questions on the Annual Reports for SCOPA	17	17	17	17
Timeframe and number for developing and implementing a public education programme and conducting public education workshops	110	110	110	110
Number and frequency for mobilising the members of the public to attend the business of the Legislature	5 000	5 000	5 000	5 000
Number and frequency for holding feedback sessions with targeted groups on Sectoral Parliaments	4	4	4	4

9.3. Other programme information

9.3.1. Personnel numbers and costs

Table 2.14: Summary of departmental personnel numbers and costs: Provincial Legislature

R thousands	Actual						Revised estimate		Medium-term expenditure estimate						Average annual growth over MTFF		
	2022/23		2023/24		2024/25		2025/26		2026/27		2027/28		2028/29		Pers. growth rate	Costs growth rate	% Costs of Total
	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Filled posts	Additional posts	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs			
Salary level																	
1 – 6	81	70 756	81	79 104	102	134 021	83	19	102	129 038	102	136 673	102	149 689	–	7.6%	41.1%
7 – 10	72	67 898	72	69 533	72	77 741	72	–	72	81 124	72	89 987	72	93 761	–	7.7%	25.8%
11 – 12	33	54 023	33	52 345	34	51 874	34	–	34	48 381	34	54 015	34	55 920	–	7.0%	15.3%
13 – 16	30	56 585	30	57 161	30	60 145	30	–	30	55 116	30	61 825	30	62 793	–	7.2%	17.4%
Other	26	1 258	26	1 258	26	1 314	–	26	26	1 373	26	1 936	26	1 501	–	4.5%	0.4%
Total	242	250 520	242	259 401	264	325 095	219	45	264	315 032	264	346 436	264	363 664	–	7.4%	100.0%
Programme																	
1: Administration	142	127 897	142	128 993	143	133 439	117	26	143	155 404	143	167 331	143	176 620	–	7.1%	48.9%
2: Parliamentary Business	81	76 315	81	80 834	81	86 330	81	–	81	100 946	81	118 070	81	123 293	–	9.7%	33.4%
16: Direct Charges	19	30 016	19	27 849	40	67 495	21	19	40	58 682	40	61 035	40	63 751	–	4.3%	17.7%
Total	242	234 228	242	237 676	264	287 264	219	45	264	315 032	264	346 436	264	363 664	–	7.4%	100.0%
Employee dispensation classification																	
Public Service Act appointees not covered by OSDs							234	1	235	316 289	234	321 467	234	337 550	-0.1%	4.7%	93.0%
Public Service Act appointees still to be covered by OSDs							–	–	–	–	–	–	–	–	–	–	–
Professional Nurses, Staff Nurses and Nursing Assistants							–	–	–	–	–	–	–	–	–	–	–
Legal Professionals							4	–	4	23 023	4	23 696	4	24 779	–	4.0%	6.7%
Social Services Professions							–	–	–	–	–	–	–	–	–	–	–
Engineering Professions and related occupations							–	–	–	–	–	–	–	–	–	–	–
Medical and related professionals							–	–	–	–	–	–	–	–	–	–	–
Therapeutic, Diagnostic and other related Allied Health Professionals							–	–	–	–	–	–	–	–	–	–	–
Educators and related professionals							–	–	–	–	–	–	–	–	–	–	–
Others such as interns, EPWP, learnerships, etc							26	–	26	720	26	753	26	787	–	4.5%	0.2%
Total	264	340 032	264	345 916	264	345 916	264	1	265	340 032	264	345 916	264	363 116	-0.1%	4.7%	100.0%

1. Personnel numbers includes all filled posts together with those posts additional to the approved establishment

9.3.2. Training

Table 2.15: Information on training: Provincial Legislature

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Number of staff	242	242	264	264	264	264	264	264	264
Number of personnel trained	220	220	220	220	220	220	220	220	220
of which									
Male	100	100	100	100	100	100	100	100	100
Female	120	120	120	120	120	120	120	120	120
Number of training opportunities	117	120	120	120	120	120	120	120	120
of which									
Tertiary	39	40	40	40	40	40	40	40	40
Workshops	78	80	80	80	80	80	80	80	80
Seminars	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Number of bursaries offered	22	25	25	25	25	25	25	25	25
Number of interns appointed	23	25	25	25	25	25	25	25	25
Number of learnerships appointed	–	–	–	–	–	–	–	–	–
Number of days spent on training	–	–	–	–	–	–	–	–	–
Payments on training by programme									
1. Administration	2 228	2 335	2 440	2 549	2 549	2 549	2 666	2 786	2 911
2. Parliamentary Business	–	–	–	–	–	–	–	–	–
Total payments on training	2 228	2 335	2 440	2 549	2 549	2 549	2 666	2 786	2 911

The allocation for training relates to employee capacity building, for professional and management and skills. The training budget is allocated centrally and co-ordinated within the human capital cost centre. Management has increasingly become aware of the need to consider opportunistic costs namely travel and subsistence costs related to training and development programmes for short- and long-term training and development commitments.

9.3.3. Reconciliation of structural changes

There are no changes in the budget and programme structure.

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Table B.1: Specifications of receipts

Table B.1: Specification of receipts: Provincial Legislature

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	7	-	55	25	25	33	26	27	28
Sales of goods and services produced by department (excl. capital assets)	7	-	55	25	25	33	26	27	28
Sales by market establishments	-	-	-	-	-	-	-	-	-
Administrative fees	7	-	55	25	25	33	26	27	28
Other sales	-	-	-	-	-	-	-	-	-
Of which	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other used current goods (excl. capital assets)	-	-	-	-	-	-	-	-	-
Transfers received from:	-	-	-	-	-	-	-	-	-
Other governmental units (Excl. Equitable share and conditional grants)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	2 113	2 166	4 153	1 352	1 352	3 288	1 414	1 478	1 545
Interest	2 113	2 166	4 153	1 352	1 352	3 288	1 414	1 478	1 545
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	251	307	1 757	485	485	954	507	530	554
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	251	307	1 757	485	485	954	507	530	554
Financial transactions in assets and liabilities	-	38	-	156	156	18	163	170	178
Total	2 371	2 511	5 965	2 018	2 018	4 293	2 110	2 205	2 305

Table B.2: Receipts: Sector specific “of which” items

Table B.2: Receipts: Sector specific 'of which' items

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Provincial Legislature									
Tax receipts	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	-	-	-	-	-	-	-	-	-
Sales of goods and services produced by department (excl. capital assets)	-	-	-	-	-	-	-	-	-
Sales by market establishments	-	-	-	-	-	-	-	-	-
Other sales	-	-	-	-	-	-	-	-	-
Of which	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
Total	2 371	2 511	5 965	2 018	2 018	4 293	2 110	2 205	2 305

Table B.3: Payments and estimates by economic classification

Table B.3: Payments and estimates by economic classification: Provincial Legislature

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	340 911	350 275	425 250	449 772	478 537	478 537	470 554	492 916	506 548
Compensation of employees	234 228	237 676	287 264	340 032	315 032	315 032	346 436	363 664	390 718
Salaries and wages	182 122	194 241	229 465	275 284	255 514	255 514	267 270	281 022	304 358
Social contributions	52 106	43 435	57 799	64 748	59 518	59 518	79 166	82 642	86 360
Goods and services	106 683	112 599	137 986	109 740	163 505	163 505	124 118	129 252	115 830
Administrative fees	189	191	396	1 050	1 750	771	1 564	1 214	1 299
Advertising	8 052	14 740	9 560	10 432	17 212	17 983	14 340	14 808	14 322
Minor assets	—	—	—	—	500	500	—	—	—
Audit costs: External	6 609	6 297	6 333	5 407	7 777	7 677	7 100	5 575	4 598
Catering: Departmental activities	4 314	9 866	8 386	8 279	12 729	12 197	10 807	11 128	10 070
Communication (G&S)	7 574	4 023	10 931	10 392	12 092	8 796	8 354	10 028	9 999
Computer services	6 574	5 441	8 357	3 290	7 620	9 294	3 442	7 953	8 312
Consultants: Business and advisory services	2 242	1 644	2 046	767	767	1 821	1 521	1 190	1 243
Legal services (G&S)	537	303	367	595	595	450	750	563	273
Contractors	17 169	14 426	20 365	15 663	20 863	16 463	17 349	9 642	9 075
Agency and support/outsource services	4 313	2 539	5 868	2 693	2 693	3 230	817	3 344	3 024
Entertainment	546	1 282	413	249	249	697	709	771	806
Fleet services (incl. government motor transport)	1 663	2 445	2 540	2 972	4 172	3 204	3 161	2 768	2 893
Inventory: Food and food supplies	1 380	1 192	1 300	1 912	3 492	3 007	2 151	2 203	1 303
Inventory: Learner and teacher support material	—	—	2	29	29	1	30	31	32
Inventory: Materials and supplies	—	86	—	63	63	1	66	69	72
Inventory: Medical supplies	—	—	4	—	—	—	—	—	—
Consumable supplies	529	270	371	825	975	435	911	954	996
Consumables: Stationery, printing and office supplies	1 296	1 191	1 971	1 348	1 848	1 577	1 558	1 577	1 648
Operating leases	3 434	3 964	4 350	4 681	6 981	5 545	4 698	6 403	5 692
Rental and hiring	—	—	—	—	3 000	3 000	—	—	—
Property payments	9 152	7 587	7 192	5 802	7 802	7 361	6 060	7 513	6 847
Transport provided: Departmental activity	1 503	1 648	1 269	2 584	3 084	3 390	2 703	1 983	2 073
Travel and subsistence	18 894	24 221	28 171	22 520	35 875	39 919	26 771	29 492	21 529
Training and development	2 223	871	1 659	926	926	1 426	968	1 011	856
Operating payments	2 166	1 765	3 683	1 580	2 780	6 962	1 391	1 453	1 519
Venues and facilities	6 324	6 607	12 452	5 681	7 631	7 798	6 897	7 579	7 349
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	55 486	77 859	100 159	95 651	95 651	95 651	110 021	114 853	120 022
Non-profit institutions	55 486	77 859	100 159	95 651	95 651	95 651	110 021	114 853	120 022
Payments for capital assets	12 484	4 757	27 570	3 714	25 284	25 284	3 885	2 872	3 001
Machinery and equipment	12 484	4 501	22 559	614	22 184	22 184	2 642	2 671	2 791
Transport equipment	3 290	—	5 761	—	3 900	3 900	—	—	—
Other machinery and equipment	9 194	4 501	16 798	614	18 284	18 284	2 642	2 671	2 791
Software and other intangible assets	—	256	5 011	3 100	3 100	3 100	1 243	201	210
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification	408 881	432 891	552 979	549 137	599 472	599 472	584 460	610 641	629 571

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Table B.3(i): Payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	201 096	204 149	219 861	232 660	246 195	246 195	241 360	249 399	260 304
Compensation of employees	127 897	128 993	133 439	172 704	155 404	155 404	167 331	176 620	190 936
Salaries and wages	113 390	117 960	119 988	152 214	138 444	138 444	138 864	147 199	160 192
Social contributions	14 507	11 033	13 451	20 490	16 960	16 960	28 467	29 421	30 744
Goods and services	73 199	75 156	86 422	59 956	90 791	90 791	74 029	72 779	69 368
Administrative fees	169	191	182	215	465	465	627	220	251
Advertising	3 904	12 426	3 997	7 357	12 387	12 387	9 685	10 448	9 791
Audit costs: External	6 609	6 297	6 333	5 407	7 777	7 677	7 100	5 575	4 598
Catering: Departmental activities	568	3 689	819	2 103	2 403	2 345	3 011	2 519	2 432
Communication (G&S)	6 216	2 633	9 388	6 012	7 512	6 136	5 502	6 062	5 855
Computer services	6 574	5 441	8 357	3 290	7 620	9 294	3 442	7 953	8 312
Consultants: Business and advisory services	2 242	1 590	1 995	581	581	1 147	1 326	986	1 030
Legal services (G&S)	537	303	367	595	595	450	–	–	–
Contractors	14 338	14 286	20 315	10 504	15 204	13 023	16 624	8 705	8 096
Agency and support/outourced services	4 313	248	553	2 630	2 630	1 296	751	3 275	2 952
Entertainment	513	1 238	413	225	225	695	685	746	780
Fleet services (incl. government motor transport)	1 648	2 445	2 540	2 972	4 172	3 204	3 161	2 768	2 893
Inventory: Food and food supplies	527	520	573	779	1 859	1 834	763	715	748
Inventory: Learner and teacher support material	–	–	2	29	29	1	30	31	32
Inventory: Materials and supplies	–	86	–	63	63	1	66	69	72
Consumable supplies	528	270	371	378	528	213	394	411	429
Consumables: Stationery, printing and office supplies	943	1 056	1 752	687	1 187	1 249	718	751	785
Operating leases	3 434	3 964	4 350	4 328	6 628	5 400	4 329	6 017	5 288
Property payments	9 104	7 402	7 004	5 355	7 355	7 053	5 592	7 024	6 336
Transport provided: Departmental activity	77	133	15	125	125	68	130	135	142
Travel and subsistence	6 433	7 955	9 921	4 615	8 190	9 391	7 757	6 397	6 685
Training and development	2 223	871	1 659	856	856	760	895	935	777
Operating payments	1 768	1 349	2 743	684	1 884	5 806	715	747	781
Venues and facilities	531	763	2 773	166	516	896	726	290	303
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Payments for capital assets	12 484	4 757	27 570	3 714	25 284	25 284	3 885	2 872	3 001
Machinery and equipment	12 484	4 501	22 559	614	22 184	22 184	2 642	2 671	2 791
Transport equipment	3 290	–	5 761	–	3 900	3 900	–	–	–
Other machinery and equipment	9 194	4 501	16 798	614	18 284	18 284	2 642	2 671	2 791
Software and other intangible assets	–	256	5 011	3 100	3 100	3 100	1 243	201	210
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 1	213 580	208 906	247 431	236 374	271 479	271 479	245 245	252 271	263 305

Table B.3(ii): Payments and estimates by economic classification: Parliamentary Business

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	109 799	118 277	137 894	158 430	173 660	173 660	168 159	179 766	179 637
Compensation of employees	76 315	80 834	86 330	108 646	100 946	100 946	118 070	123 293	133 175
Salaries and wages	48 809	58 433	62 695	81 372	75 372	75 372	85 189	88 692	97 017
Social contributions	27 506	22 401	23 635	27 274	25 574	25 574	32 881	34 601	36 158
Goods and services	33 484	37 443	51 564	49 784	72 714	72 714	50 089	56 473	46 462
Administrative fees	20	–	214	835	1 285	306	937	994	1 048
Advertising	4 148	2 314	5 563	3 075	4 825	5 596	4 655	4 360	4 531
Minor assets	–	–	–	–	500	500	–	–	–
Catering: Departmental activities	3 746	6 177	7 567	6 176	10 326	9 852	7 796	8 609	7 638
Communication (G&S)	1 358	1 390	1 543	4 380	4 580	2 660	2 852	3 966	4 144
Consultants: Business and advisory services	–	54	51	186	186	674	195	204	213
Legal services (G&S)	–	–	–	–	–	–	750	563	273
Contractors	2 831	140	50	5 159	5 659	3 440	725	937	979
Agency and support/outourced services	–	2 291	5 315	63	63	1 934	66	69	72
Entertainment	33	44	–	24	24	2	24	25	26
Fleet services (incl. government motor transport)	15	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	853	672	727	1 133	1 633	1 173	1 388	1 488	555
Inventory: Medical supplies	–	–	4	–	–	–	–	–	–
Consumable supplies	1	–	–	447	447	222	517	543	567
Consumables: Stationery, printing and office supplies	353	135	219	661	661	328	840	826	863
Operating leases	–	–	–	353	353	145	369	386	404
Rental and hiring	–	–	–	–	3 000	3 000	–	–	–
Property payments	48	185	188	447	447	308	468	489	511
Transport provided: Departmental activity	1 426	1 515	1 254	2 459	2 959	3 322	2 573	1 848	1 931
Travel and subsistence	12 461	16 266	18 250	17 905	27 685	30 528	19 014	23 095	14 844
Training and development	–	–	–	70	70	666	73	76	79
Operating payments	398	416	940	896	896	1 156	676	706	738
Venues and facilities	5 793	5 844	9 679	5 515	7 115	6 902	6 171	7 289	7 046
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	55 486	77 859	100 159	95 651	95 651	95 651	110 021	114 853	120 022
Non-profit institutions	55 486	77 859	100 159	95 651	95 651	95 651	110 021	114 853	120 022
Payments for capital assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 2	165 285	196 136	238 053	254 081	269 311	269 311	278 180	294 619	299 659

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Table B.4: Payments and estimates by economic classification: 'Goods and Services level 4 items'

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments									
.....									
Goods and services	106 683	112 599	137 986	109 740	163 505	163 505	124 118	129 252	115 830
Administrative fees	189	191	396	1 050	1 750	771	1 564	1 214	1 299
Advertising	8 052	14 740	9 560	10 432	17 212	17 983	14 340	14 808	14 322
Minor assets	—	—	—	—	500	500	—	—	—
Audit costs: External	6 609	6 297	6 333	5 407	7 777	7 677	7 100	5 575	4 598
Bursaries: Employees	—	—	—	—	—	—	—	—	—
Catering: Departmental activities	4 314	9 866	8 386	8 279	12 729	12 197	10 807	11 128	10 070
Communication (G&S)	7 574	4 023	10 931	10 392	12 092	8 796	8 354	10 028	9 999
Computer services	6 574	5 441	8 357	3 290	7 620	9 294	3 442	7 953	8 312
Consultants: Business and advisory services	2 242	1 644	2 046	767	767	1 821	1 521	1 190	1 243
Infrastructure and planning services	—	—	—	—	—	—	—	—	—
Laboratory services	—	—	—	—	—	—	—	—	—
Legal services (G&S)	537	303	367	595	595	450	750	563	273
Science and technological services	—	—	—	—	—	—	—	—	—
Contractors	17 169	14 426	20 365	15 663	20 863	16 463	17 349	9 642	9 075
Agency and support/outourced services	4 313	2 539	5 868	2 693	2 693	3 230	817	3 344	3 024
Entertainment	546	1 282	413	249	249	697	709	771	806
Fleet services (incl. government motor transport)	1 663	2 445	2 540	2 972	4 172	3 204	3 161	2 768	2 893
Housing	—	—	—	—	—	—	—	—	—
Inventory: Clothing material and accessories	—	—	—	—	—	—	—	—	—
Inventory: Farming supplies	—	—	—	—	—	—	—	—	—
Inventory: Food and food supplies	1 380	1 192	1 300	1 912	3 492	3 007	2 151	2 203	1 303
Inventory: Fuel, oil and gas	—	—	—	—	—	—	—	—	—
Inventory: Learner and teacher support material	—	—	2	29	29	1	30	31	32
Inventory: Materials and supplies	—	86	—	63	63	1	66	69	72
Inventory: Medical supplies	—	—	4	—	—	—	—	—	—
Inventory: Medicine	—	—	—	—	—	—	—	—	—
Medsas inventory interface	—	—	—	—	—	—	—	—	—
Inventory: Other supplies	—	—	—	—	—	—	—	—	—
Consumable supplies	529	270	371	825	975	435	911	954	996
Consumables: Stationery, printing and office supplies	1 296	1 191	1 971	1 348	1 848	1 577	1 558	1 577	1 648
Operating leases	3 434	3 964	4 350	4 681	6 981	5 545	4 698	6 403	5 692
Rental and hiring	—	—	—	—	3 000	3 000	—	—	—
Property payments	9 152	7 587	7 192	5 802	7 802	7 361	6 060	7 513	6 847
Transport provided: Departmental activity	1 503	1 648	1 269	2 584	3 084	3 390	2 703	1 983	2 073
Travel and subsistence	18 894	24 221	28 171	22 520	35 875	39 919	26 771	29 492	21 529
Training and development	2 223	871	1 659	926	926	1 426	968	1 011	856
Operating payments	2 166	1 765	3 683	1 580	2 780	6 962	1 391	1 453	1 519
Venues and facilities	6 324	6 607	12 452	5 681	7 631	7 798	6 897	7 579	7 349
.....									
Total economic classification	106 683	112 599	137 986	109 740	163 505	163 505	124 118	129 252	115 830

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Table B.7.1: Summary of departmental transfers to other entities (for example NGOs)

R thousand	Sub programme	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
		2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
African National Congress										
Caucas	Members Affairs	16 294	17 774	16 427	15 722	15 722	15 722	16 650	17 238	18 014
Total departmental transfers to other entities		16 294	17 774	16 427	15 722	15 722	15 722	16 650	17 238	18 014

R thousand	Sub programme	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
		2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Democratic Alliance										
Caucas	Members Affairs	3 457	3 659	4 716	4 606	4 606	4 606	4 812	5 050	5 277
Total departmental transfers to other entities		3 457	3 659	4 716	4 606	4 606	4 606	4 812	5 050	5 277

R thousand	Sub programme	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
		2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Constituency Allowance										
Constituency Allowance	Members Affairs	29 496	32 151	44 151	52 076	52 076	52 076	54 332	56 777	59 332
Total departmental transfers to other entities		29 496	32 151	44 151	52 076	52 076	52 076	54 332	56 777	59 332

R thousand	Sub programme	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
		2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Enhancement of Democracy Fund										
Enhancement of Democracy Fund	Members Affairs	–	17 700	20 000	8 000	8 000	8 000	18 360	19 066	19 924
Total departmental transfers to other entities		–	17 700	20 000	8 000	8 000	8 000	18 360	19 066	19 924

R thousand	Sub programme	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
		2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Economic Freedom Fighters										
Caucas	Members Affairs	4 132	4 402	5 284	5 135	5 135	5 135	5 376	5 629	5 882
Total departmental transfers to other entities		4 132	4 402	5 284	5 135	5 135	5 135	5 376	5 629	5 882

R thousand	Sub programme	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
		2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Vryheidfront Plus										
Caucas	Members Affairs	2 105	2 173	2 231	1 959	1 959	1 959	1 994	2 150	2 247
Total departmental transfers to other entities		2 105	2 173	2 231	1 959	1 959	1 959	1 994	2 150	2 247

R thousand	Sub programme	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
		2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Umkhonto Wesizwe										
Caucas	Members Affairs	–	–	5 471	6 194	6 194	6 194	6 503	6 793	7 099
Total departmental transfers to other entities		–	–	5 471	6 194	6 194	6 194	6 503	6 793	7 099

R thousand	Sub programme	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
		2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
ActionSA										
Caucas	Members Affairs	–	–	1 879	1 959	1 959	1 959	1 994	2 150	2 247
Total departmental transfers to other entities		–	–	1 879	1 959	1 959	1 959	1 994	2 150	2 247

Vote 03

Mpumalanga Provincial Treasury

To be appropriated by Vote in 2026/27	R 729 185 000
Direct Charge	R 0
Responsible MEC	MEC of Finance
Administrating Department	Mpumalanga Provincial Treasury
Accounting Officer	Head: Provincial Treasury

1. Overview

Vision

Innovative management of public resources for sustainable development and inclusive growth.

Mission

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

Core Functions and Responsibilities

The functions of the Mpumalanga Provincial Treasury (MPT) as prescribed by the PFMA (1999) and MFMA (2003) are detailed as follows:

- To render administrative support services
- To maintain fiscal discipline and cash management in the province
- To provide support on assets and liabilities
- To manage budget allocation for the province
- To provide efficient and effective financial and corporate governance.
- To ensure adequate financial accountability

Main Services

The mandate of the Mpumalanga Provincial Treasury is to ensure practical application of both the Public Finance Management and Municipal Finance legislation in the province through:

- Providing prompt, continuous, effective, and efficient administrative support to all line functions in the Provincial Treasury.
- Promoting optimal and effective allocation and utilization of provincial resources, as well and technical support to delegated municipalities in implementing the MFMA.
- Overseeing and supporting assets, liabilities, provincial supply chain management, transversal systems, and providing information technology services to departments, public entities, and municipalities in Mpumalanga Province.
- Facilitating, and assisting in improving audit outcomes, by strengthening internal controls throughout the province, and provide assurance through the execution of internal audits.

Acts, Rules, and Regulations

- *The Provincial Treasury derives its mandate from the following legislation:*
- *The Constitution of the Republic of South Africa Act, 1996*
- *Public Finance Management Act, 1999 (Act 1 of 1999) (PFMA)*
- *Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA)*
- *Annual Division of Revenue Act*
- *Intergovernmental Fiscal Relations Act, 1997 (Act of 1997)*
- *Mpumalanga Finance Matters Act, 2006*
- *State Information Technology Agency Act, 1998 (Act 8 of 1998)*
- *Protected Disclosures Act, 2000 (Act 26 of 2000)*
- *Prevention and Combating of Corrupt Activities Act, 2004 (Act 12 of 2004)*
- *Mpumalanga Gambling Act, 1995 (Act 5 of 1995)*
- *Occupational Health and Safety Act, 1993 (Act of 1993)*
- *Control of Access to Public and Vehicles Act, 1985 (Act 53 of 1985)*
- *Electronic Communications Security (Pty) Ltd Act, 2002 (Act 68 of 2002)*
- *National Archives of South Africa Act, 1996 (Act 43 of 1996)*
- *Minimum Information Security Standards*

1.1. Aligning Departmental budget to achieve the government's prescribed outcomes

The Provincial Treasury's budget supports the government priorities integrated in the Medium-Term Developmental Plan by the 7th Administration as envisioned in the National Development Plan that, by 2030, South Africa will be a nation capable of taking on a developmental and transformative role so that benefits are shared across society, especially among the poor. The Mpumalanga Provincial Treasury contributes to the following priority:

- **Priority 2:** Build a capable, ethical and development state.

To build a capable state, we must start where people live and work. The seventh Administration is committed to improving service delivery and ensuring that no one is left behind in the pursuit of a better life for all.

The Provincial Treasury remains dedicated to overseeing the execution of audit improvement plans as part of our efforts to promote transparent governance across public institutions in the province. Recent audit results clearly show that internal control systems in departments and public entities have strengthened over the past three financial years. However, additional efforts are needed to enhance the effectiveness of controls at the municipal level.

The Provincial Treasury will continue providing network infrastructure, systems, and end-user support to most departments, while also monitoring the implementation of the business automation program.

2. Review of the current financial year (2025/26)

The organisational structure of the Provincial Treasury currently makes provision for four Programmes. Programme 1 is responsible for political, financial, administrative management and support. The other three programmes focus on Treasury functions, which are sustainable resource management, assets and liabilities management and financial governance. The Provincial Treasury operates in both the PFMA and MFMA environments.

At the end of September 2025/26 Financial Year, the Provincial Treasury operated with a total of 369 warm bodies, which comprises of 319 permanent posts, 4 contract and 46 developmental programme inclusive of interns and learners. The overall vacancy rate as per posts on the approved organisational structure is at 26.3% based on 114 vacant posts against the total posts of 433.

The Provincial Treasury experienced high labour turnover in both administrative and core functions, due to resignations, retirements, deaths, interdepartmental transfers and internal promotions. Inadequate staffing has the potential to paralyze operations with dire implications to service delivery and work overload to the existing workforce. As a result, an approval was obtained to advertise and fill replacement posts, and the recruitment process is in progress. Filling of the posts will enhance effective service delivery of the Provincial Treasury.

To address the challenges relating to the high staff turnover rate, the Provincial Treasury will intensify its implementation of the retention strategy and will address the shortfall in human resources through the rationalisation process, as the capacity will be identified within the Treasury and elsewhere in the Provincial Administration.

The Provincial Treasury is in the process of reviewing its organisational structure as an attempt to increase capacity for optimal execution of the treasury mandate and to ensure realignment of functions in line with the priorities and mandate of the reigning administration. Upon obtaining approval of the revised organisational structure, it will be implemented incrementally subject to availability of resources.

Programmes. Programme 2 is responsible for promoting optimal and effective Provincial resource allocation and utilisation, and efficient Provincial budget management. Budgets must be allocated to the departments for service delivery. The programme will ensure that funds are allocated equitably and efficiently. The Budget and Expenditure unit will continue to monitor the financial performance of the departments and public entities. Feedback on the financial performance will be given to departments and Entities so that departments and Entities can avoid all unwanted expenditures and achieve their objectives as planned. The programme is also tasked with reporting on the financial performance to all its stakeholders including the National Treasury. Timely the programme will provide accurate reports to all the stakeholders.

The programme assisted with accurate financial reporting on provincial revenue generation and maximization. The programme has worked with departments and entities on exploring new

sources of revenue and ensuring that there is optimal own revenue collection. The programme has effectively managed the cash flow of the province and scheduled transfers of cash to departments. Own Revenue tariffs have been reviewed annually to make sure they are market-related and all areas are covered. The programme provided support and monitored seven infrastructure departments. The support was delivered through analysis and feedback on User Asset Management Plans. The programme continued to monitor the financial performance and construction of various projects in the province. The programme provided feedback to the seven infrastructure departments.

Programmes. Programme 3 supports all government priorities by monitoring the utilisation of resources allocated to Provincial Departments, Public Entities, and Municipalities. The Programme is responsible for supply chain, assets and liabilities management, and the management of transversal systems and information technology in Provincial Departments.

The Provincial Treasury has upgraded its systems to better support Provincial Departments, Municipalities, and Public Entities in sound financial and administrative management. It also focuses on efficient and effective operations and procurement systems that provide value for money. The Provincial Treasury has implemented electronic leave, invoice tracking, a financial statement preparation system, and E-Submission.

Programmes. Programme 4 focuses on ensuring that compliance to policies, regulations, norms, accounting and auditing standards is adhered to by the Votes, Public Entities and Municipalities.

The programme supports Votes, Entities and Municipalities in the development and progress monitoring of audit action plans in order assist the above-mentioned Public-Sector institutions improve their audit outcomes. The Provincial Treasury has entered partnerships with the South African Institute of Professional Accountants with the aim to professionalise the finance managers within government. Provincial Treasury has made available the learning environment, SAIPA provides the means, and tools of learning, assess and certifies the competency of the officials as the Professional Accountants and other professional bodies in relation to risk management, auditing, supply chain management and others.

3. Outlook for the coming financial year (2026/27)

Administration: is responsible for political, financial, and administrative management and support. The other three programmes focus on Treasury functions, which are sustainable resource management, assets and liabilities management and financial governance. The Provincial Treasury operates in both the PFMA and MFMA environments.

With the planned outputs, the priority will be on awarding of contracts for services of the Provincial Treasury to previously disadvantaged groups with focus on women, youth and people living with disabilities. Through effective and efficient service, the Provincial Treasury will achieve the planned outcome of improved financial performance and governance within the PFMA and MFMA institutions leading to the impact of financially viable government institutions.

The goal of the Sustainable Resource Management Programme is to manage provincial fiscal resources efficiently and effectively to achieve inclusive growth and improve living standards. The program is essential in delivering services by provincial and local governments, serving as the province's allocation engine. It aims to ensure that the provincial government's resources are optimized both during collection and expenditure.

The Provincial Treasury will continue to support Provincial Departments in maximizing collection and generation of own revenue through training workshops, revenue forums, and monitoring cash offices. Attention will be given to major revenue-collecting departments to grow the Province's own revenue base. The motor vehicle tariffs are gradually being increased (Road Traffic Act Fees) to align with national rates. The province will keep exploring other ways to make vehicle license renewal easier and more convenient for the public. However, Provincial Treasury has been affected by several threats, including, but not limited to, the following.

- Misuse of or negligence on revenue-collecting centres by departments
- Fiscal leakages on revenue-collecting Departments
- Unreliable cash flow and own revenue projections from departments which affect the transfer of cash to Departments

Municipal Finance was conceptualized and was established to deal with municipal budgets only. In order to improve public confidence and transparency in municipal budgeting and reporting, the Provincial Treasury supported municipalities to implement the Municipal Standard Chart of Accounts (MSCOA). The introduction of MSCOA ensures consistency in recording of financial information and makes it easier for communities to hold all spheres of government accountable for spending of public funds. The financial viability of some municipalities remains an area of concern. Support programmes have been developed to assist local municipalities to improve on cash flow management, revenue management, expenditure management, SCM, contract management and asset management.

Infrastructure delivery in the province has seen numerous challenges in the political, economic, social, technological, environmental and in legal environment. Changes in political leadership has effects on infrastructure delivery. Leadership instability resulting in senior position to remain unoccupied, having a knock-on effect to decision-making and infrastructure delivery. The Infrastructure Coordinating Unit is in progress with LG IDMS inductions. Political buy-in on the IDMS is important however, the change in leadership hinders buy-in from politicians and influences the acceleration of infrastructure delivery. In recent times, the increase of inflation has resulted in increasing costs of construction materials and thus infrastructure projects. On the upside, high inflation has allowed for more competitive bids. The Infrastructure Coordination Unit participates in the gateway review committee as a risk mitigation measure against variation order.

The Assets and Liabilities Management Programme supports all government priorities by monitoring the utilisation of resources allocated to Provincial Departments, Public Entities and Municipalities. The Programme is responsible for supply chain, assets and liabilities management and the management of the transversal systems and information technology in Provincial Departments.

Oversight over compliance with SCM policies, procedures, norms and standards will continue. Over the past years, the programme focused on improving compliance to reporting provisions as set out by National Treasury including on monitoring the payment of suppliers within 30 days in Departments, municipalities and Public Entities, training of practitioners in all spheres of government and creation and establishment of bid committees. There has been improvement with regard to compliance on the submission of reports, which includes procurement plans, and the 30 days' payment of suppliers after receipt of valid invoices. All twelve votes, four public entities and nineteen municipalities submitted their procurement plans on time and the Provincial Treasury monitors adherence on a monthly basis. Similarly, there is improvement in the payment of suppliers within 30 days after receipt of an invoice; however, there are challenges in the Departments of Health, MTPA and MEGA as these institutions are not paying within specified timelines, which add to accruals at year end.

There is a need for the Provincial Treasury to improve its systems to enhance the support to Provincial Departments, Municipalities and Public Entities on sound financial and administrative management, efficient and effective management and operations systems and procurement systems that deliver value for money. The Provincial Treasury will continue providing support on the utilisation of Transversal Systems to all departments. In this regard a business process automation has been introduced to move away from manual processes where electronic leave management, invoice tracking system, automation of financials statements, contract management and Electronic Document Delivery tool were implemented.

The Provincial Treasury will continue to collaborate and work in partnership with various stakeholders to ensure improved access to services for the people of the province. An exploration of bringing closer stakeholders such as the Small Enterprise Development Agency (SEDA), National Youth Development Agency (NYDA), South African Revenue Service (SARS), and others is underway. This initiative will increase the ability to deliver services closer to where they are most needed, while stakeholders work together, considering the limited staff numbers. With the planned outputs, the focus will be on awarding contracts for services of the Provincial Treasury to previously disadvantaged groups, with an emphasis on women, youth, people living with disabilities, and military veterans.

ICT Strategy Initiatives

Over the next five years, Provincial Treasury will focus on modernizing and streamlining operations to improve efficiency, service delivery, and collaboration across departments. The department will promote the adoption of advanced technologies through digitization, digital onboarding, and cloud infrastructure initiatives to enhance financial management, procurement, human resources, public services, and ICT governance.

Key priorities will include automating recruitment processes, rolling out an e-sourcing system, adopting cybersecurity frameworks and enhancing interdepartmental information management and communication through collaboration platforms.

Additionally, the department will continue to provide essential services to voters and municipalities, including but not limited to web development, IT hosting services, IT governance,

network connectivity, and IT support. These efforts aim to improve service delivery, enhance security, and ensure seamless operations within the department and across all connected departments and entities.

These ICT services and solutions will act as catalysts in executing this strategy and effectively achieving its goals.

In the Financial Governance Programme, the growing mandates and number of institutions that need to be serviced pose a challenge for Human Capital, especially since the Mpumalanga Provincial Treasury structure is not aligned with the recommended Provincial Treasury structures issued by the National Treasury, which align Provincial Treasuries with the National Treasury mandates.

One of the most urgent and pressing issues impacting South Africa and its economic development prospects is the need to address governance weaknesses. To tackle this, Provincial Treasury requires strong and effective institutions, robust legislation, and early warning systems.

4. Reprioritisation

Due to shrinking budgets driven by slow global economic recovery and a tight fiscal environment, spending during the 2026 MTEF will be carefully managed. The Provincial Treasury will continue to implement cost-saving measures and reduce expenses on other items to free up funds for activities that will help achieve strategic goals.

5. Procurement

To ensure timely procurement of goods and services, the Provincial Treasury has created a procurement plan for all transactions between R30,000 and R500,000, as well as those above R500,000 (including applicable taxes), which is reviewed monthly. Additionally, the Provincial Treasury will prioritize local suppliers when securing goods and services.

On the Capital budget, the Provincial Treasury has allocated funds for IT infrastructure and replacing outdated tools such as computer equipment. When budgeting for IT infrastructure, the increase in the dollar/rand exchange rate has been considered.

6. Receipts and financing

6.1. Summary of receipts

Table 3.1: Summary of receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Equitable share	469 038	513 907	508 189	543 684	543 684	543 684	568 410	593 988	612 402
Conditional grants	–	–	–	–	–	–	–	–	–
Own Revenue	10 980	11 474	11 989	103 810	103 810	103 810	158 480	165 612	170 746
Other	–	25 331	66 200	–	–	–	2 295	–	–
Total receipts	480 018	550 712	586 378	647 494	647 494	647 494	729 185	759 600	783 148
Total payments	479 797	543 622	583 307	647 494	647 494	647 494	729 185	759 600	783 148
Surplus(deficit) after financing	221	7 090	3 071	–	–	–	–	–	–

The 2026/27 budget for the Provincial Treasury shows a 12.6 percent increase compared to the current financial year's baseline. The rise is mainly in goods and services due to funds allocated for system licenses, SITA, and transversals.

6.2. Departmental receipts collection

Table 3.2: Departmental receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	824	1 375	797	1 958	1 958	1 734	986	1 001	1 010
Transfers received from:	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	188 513	506 736	298 347	163 037	163 037	712 314	259 012	278 997	298 988
Sales of capital assets	-	62	-	-	-	514	-	-	-
Financial transactions in assets and liabilities	-	-	14 832	2	2	1 434	2	2	2
Total	189 337	508 173	313 976	164 997	164 997	715 996	260 000	280 000	300 000

Provincial Treasury projects to increase its own revenue collection by 57.6 percent in 2026/27 financial year when compared to 2025/26. The projected increase is mainly interest on the Intergovernmental Cash Coordination (IGCC) account.

6.3. Donor Funding

The department did not receive any foreign assistance.

7. Payment summary

7.1. Key assumptions

The following assumptions were made during the drafting and allocation of the budget.

- Consideration of the projected Consumer Price Index over the 2026 MTEF.
- Monitoring and support to Municipalities.
- Monitoring and support to Departments and Public Entities.

7.2. Programme summary

Table 3.3: Summary of payments and estimates: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Administration	131 413	140 117	143 777	167 117	167 462	167 462	183 968	190 735	199 274
2. Sustainable Resource Management	70 369	95 878	71 647	86 413	82 747	82 747	93 031	96 554	101 246
3. Assets And Liabilities Management	228 579	282 012	339 152	358 913	365 154	365 154	409 731	433 768	442 091
4. Financial Governance	49 436	25 615	28 731	35 051	32 131	32 131	42 455	38 543	40 537
Total payments and estimates:	479 797	543 622	583 307	647 494	647 494	647 494	729 185	759 600	783 148

7.3. Summary of economic classification

Table 3.4: Summary of provincial payments and estimates by economic classification: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	414 760	490 185	537 264	615 513	601 130	601 104	678 831	715 073	737 059
Compensation of employees	198 620	208 429	233 953	282 950	257 542	257 542	285 146	301 595	318 337
Goods and services	216 140	281 756	303 311	332 563	343 588	343 562	393 685	413 478	418 722
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	17 242	32 682	11 871	4 327	14 210	14 210	17 041	14 773	15 240
Provinces and municipalities	15 026	31 295	10 314	58	11 863	11 855	12 255	12 659	13 052
Departmental agencies and accounts	672	711	764	815	849	849	880	909	937
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	8	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	1 544	676	793	3 454	1 498	1 498	3 906	1 205	1 251
Payments for capital assets	47 721	20 753	34 172	27 654	32 154	32 154	33 313	29 754	30 849
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	29 318	16 848	23 021	27 654	26 999	26 999	27 972	29 754	30 849
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	18 403	3 905	11 151	–	5 155	5 155	5 341	–	–
Payments for financial assets	74	2	–	–	–	26	–	–	–
Total economic classification	479 797	543 622	583 307	647 494	647 494	647 494	729 185	759 600	783 148

The Provincial Treasury has seen 12.6 percent increase in its budget for 2026/27 financial year when compared to 2025/26 financial year. This is due to earmarked funds for systems licences, SITA and transversals.

7.4. Infrastructure payments

7.4.1 Departmental infrastructure payments

Table 3.5: Summary of departmental Infrastructure per category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Existing infrastructure assets	–	2 626	3 849	–	–	–	–	–	–
Maintenance and repairs	–	2 626	3 849	–	–	–	–	–	–
Upgrades and additions	–	–	–	–	–	–	–	–	–
Refurbishment and rehabilitation	–	–	–	–	–	–	–	–	–
New infrastructure assets	–	–	–	–	–	–	–	–	–
Infrastructure transfers	–	–	–	–	–	–	–	–	–
Infrastructure transfers - Current	–	–	–	–	–	–	–	–	–
Infrastructure transfers - Capital	–	–	–	–	–	–	–	–	–
Infrastructure: Payments for financial assets	–	–	–	–	–	–	–	–	–
Infrastructure: Leases	6 085	6 503	6 900	7 202	6 307	6 307	6 534	6 750	6 959
Non Infrastructure	–	–	–	–	–	–	–	–	–
Total Infrastructure (incl. non infrastructure items)	6 085	9 129	10 749	7 202	6 307	6 307	6 534	6 750	6 959
<i>Capital infrastructure</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>
<i>Current infrastructure*</i>	<i>6 085</i>	<i>9 129</i>	<i>10 749</i>	<i>7 202</i>	<i>6 307</i>	<i>6 307</i>	<i>6 534</i>	<i>6 750</i>	<i>6 959</i>

The Provincial Treasury is leasing four office buildings for regional offices and part of the head office. The table above shows the budget allocated for paying the operating leases on these four buildings.

7.4.2 Maintenance (Table B5)

Not applicable

7.4.3 Non-infrastructure items (Table B5)

Not applicable

7.5. Departmental Public-Private Partnership (PPP) projects

Not applicable

7.6. Transfers

7.6.1. Transfers to public entities

Not applicable

7.6.2. Transfers to other entities

Not applicable

7.6.3. Transfers to local government

Table 3.6: Summary of departmental transfers to local government by category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Category A	–	–	–	–	–	–	–	–	–
Category B	15 000	31 255	10 268	–	11 805	11 805	–	–	–
Category C	–	–	–	–	–	–	–	–	–
Unallocated	–	–	–	–	–	–	12 195	12 597	12 988
Total	15 000	31 255	10 268	–	11 805	11 805	12 195	12 597	12 988

8. Programme Description

8.1. Programme 1: Administration

8.1.1 Description and Outputs

The Programme oversees the political, financial, and administrative management of the Provincial Treasury. It provides prompt, continuous, effective, and efficient administrative support to all line functions within the Provincial Treasury.

8.1.2. Programme Expenditure Analysis

Table 3.7: Summary of payments and estimates: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Member of Executive Council	–	–	6 593	11 270	14 131	14 131	17 166	17 839	18 521
2. Management Services	51 168	56 107	61 979	67 580	64 360	64 360	71 772	75 471	79 236
3. Financial Management	74 473	78 607	69 366	81 271	82 700	82 700	86 342	89 856	93 557
4. Internal Audit	5 772	5 403	5 839	6 996	6 271	6 271	8 688	7 569	7 960
Total payments and estimates: Programme 1	131 413	140 117	143 777	167 117	167 462	167 462	183 968	190 735	199 274

Table 3.8: Summary of provincial payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	109 250	124 109	138 024	148 472	149 317	149 317	165 702	171 965	179 920
Compensation of employees	66 736	69 141	82 289	101 697	89 866	89 866	102 190	108 050	114 050
Goods and services	42 514	54 968	55 735	46 775	59 451	59 451	63 512	63 915	65 870
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	1 203	1 279	836	2 269	1 769	1 769	1 300	1 344	1 388
Provinces and municipalities	26	40	46	58	58	50	60	62	64
Departmental agencies and accounts	672	711	764	815	849	849	880	909	937
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	8	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	505	528	26	1 396	862	862	360	373	387
Payments for capital assets	20 955	14 727	4 917	16 376	16 376	16 376	16 966	17 426	17 966
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	20 955	14 727	4 917	16 376	16 376	16 376	16 966	17 426	17 966
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	5	2	–	–	–	–	–	–	–
Total economic classification: Programme 1	131 413	140 117	143 777	167 117	167 462	167 462	183 968	190 735	199 274

The programme has seen an increase of 10.1 percent in its budget for 2026/27 financial year. The growth is mainly on compensation of employees as a result of changes on the organisational structure due to transitioning to the seventh administration.

8.1.3. Service Delivery Measures

Programme 1: Administration

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
1. Number of Performance Reports submitted	4	4	4	4
2. Number of Annual Reports submitted	1	1	1	1
3. Number of Annual Performance plans submitted	1	1	1	1
4. Number of risk registers approved	1	1	1	1
5. Number of In Year Monitoring reports submitted in compliance with relevant legislations	12	12	12	12
6. Number of budget documents submitted in compliance with prescripts	2	2	2	2
7. Percentage of suppliers paid within 30 days of receipt of valid invoices	100%	100%	100%	100%
8. Number of quarterly progress reports submitted on implementation of the audit plan	4	4	4	4
9. Number of Annual Financial Statements submitted in compliance with relevant legislations	1	1	1	1

8.2. Programme 2: Sustainable Resource Management

8.2.1 Description and Outputs

The programme promotes optimal and effective Provincial resource allocation and utilization, along with efficient Provincial budget management. It also assists with accurate financial reporting on Provincial revenue generation and maximization. Additionally, it aims to enhance planning, implementation, and management of infrastructure by Provincial Departments and Municipalities. Lastly, the programme provides technical support to delegated Municipalities on the implementation of the MFMA.

8.2.2. Programme Expenditure Analysis

Table 3.9: Summary of payments and estimates: Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Programme Support	1 848	2 010	2 328	2 571	2 872	2 872	2 730	2 875	3 024
2. Economic Analysis	–	–	–	–	–	–	–	–	–
3. Provincial Administration Fiscal Discipline	12 764	13 151	14 035	15 376	15 447	15 447	16 868	16 634	17 520
4. Budget And Expenditure Management	13 469	14 002	15 846	17 293	17 140	17 140	18 233	19 251	20 288
5. Municipal Finance	34 859	59 671	32 045	36 861	37 768	37 768	40 151	42 048	43 967
6. Infrastructure Co-Ordination	7 429	7 044	7 393	14 312	9 520	9 520	15 049	15 746	16 447
Total payments and estimates: Programme 2	70 369	95 878	71 647	86 413	82 747	82 747	93 031	96 554	101 246

Table 3.10: Summary of provincial payments and estimates by economic classification: Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	55 365	64 623	61 306	85 758	70 680	70 680	79 319	83 528	87 810
Compensation of employees	49 630	52 364	56 774	61 881	60 410	60 410	64 695	68 422	72 227
Goods and services	5 735	12 259	4 532	23 877	10 270	10 270	14 624	15 106	15 583
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	15 004	31 255	10 341	655	12 067	12 067	13 712	13 026	13 436
Provinces and municipalities	15 000	31 255	10 268	–	11 805	11 805	12 195	12 597	12 988
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	4	–	73	655	262	262	1 517	429	448
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 economic classification: Programme 2	70 369	95 878	71 647	86 413	82 747	82 747	93 031	96 554	101 246

The programme has received an increase of 7.6 percent in its budget for the 2026/27 financial year. The increase is mainly on the budget allocated for municipal interventions and infrastructure support.

8.2.3 Service Delivery Measures

Programme 2: Sustainable Resource Management

Programme performance measures	Estimated performance	Medium-term estimates			
	2025/26	2026/27	2027/28	2028/29	
1. Number of Provincial Tariff registers updated	1	1	1	1	1
2. Number of consolidated revenue reports compiled	12	12	12	12	12
3. Number of Financial Statements on Provincial Revenue Fund prepared	1	1	1	1	1
4. Number of Votes debt reports analysed	12	12	12	12	12
5. Number of Estimates of Provincial Revenue Expenditure documents compiled	2	2	2	2	2
6. Number of Appropriation Bills compiled	2	2	2	2	2
7. Number of consolidated Provincial In - Year - Monitoring reports submitted	12	12	12	12	12
8. Number of consolidated municipal budget statements published and submitted to Provincial Legislature	4	4	4	4	4
9. Number of annual draft municipal budgets analysed	20	20	20	20	20
10. Number of Mid-Year-Budget and Performance Assessment Engagements	20	20	20	20	20
11. Number of consolidated Municipal In -Year-Monitoring reports submitted (Section 71 of MFMA)	12	12	12	12	12
12. Number of municipalities supported to improve revenue management and debt collection	17	17	17	17	17
13. Number of municipalities monitored on implementation of Audit Respnse Plan based on the 2015/16 audit outcomes monitored	20	20	20	20	20
14. Number of Infrastructure Reporting Model analysis reports provided	12	12	12	12	12
15. Number of User Asset Management Plan analysis provided	6	6	6	6	6

8.3. Programme 3: Assets and Liabilities Management

8.3.1 Description and Outputs

The Programme is responsible for monitoring and supporting Assets, Liabilities, Provincial Supply Chain management, Transversal Systems, and the provision of Information Technology Services to Departments, Public Entities, and Municipalities in Mpumalanga Province.

8.3.2. Programme Expenditure Analysis

Table 3.11: Summary of payments and estimates: Assets And Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Programme Support	1 795	1 811	2 085	2 201	2 473	2 473	2 380	2 508	2 640
2. Provincial Supply Chain Management	21 162	23 178	25 677	29 505	27 814	27 814	31 114	32 004	33 701
3. Financial Assets Management	–	–	–	–	–	–	–	–	–
4. Public Sector Liabilities	4 396	4 688	5 507	6 048	5 961	5 961	6 375	6 725	7 081
5. Physical Assets Management	6 757	7 014	7 418	8 248	8 392	8 392	8 873	9 340	9 815
6. Interlinked Financial Systems	84 280	127 047	109 631	191 293	118 815	118 815	159 936	174 736	177 663
7. Information Technology	110 189	118 274	188 834	121 618	201 699	201 699	201 053	208 455	211 191
Total payments and estimates: Programme 3	228 579	282 012	339 152	358 913	365 154	365 154	409 731	433 768	442 091

Table 3.12: Summary of provincial payments and estimates by economic classification: Assets And Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	200 990	275 838	309 203	346 347	349 002	348 976	392 295	421 037	428 792
Compensation of employees	60 866	64 708	71 625	88 103	80 181	80 181	87 705	92 739	97 878
Goods and services	140 124	211 130	237 578	258 244	268 821	268 795	304 590	328 298	330 914
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	754	148	694	1 288	374	374	1 089	403	416
Provinces and municipalities	—	—	—	—	—	—	—	—	—
Departmental agencies and accounts	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	—	—	—	—	—	—	—	—	—
Households	754	148	694	1 288	374	374	1 089	403	416
Payments for capital assets	26 766	6 026	29 255	11 278	15 778	15 778	16 347	12 328	12 883
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	8 363	2 121	18 104	11 278	10 623	10 623	11 006	12 328	12 883
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	18 403	3 905	11 151	—	5 155	5 155	5 341	—	—
Payments for financial assets	69	—	—	—	—	26	—	—	—
Total economic classification: Programme 3	228 579	282 012	339 152	358 913	365 154	365 154	409 731	433 768	442 091

The program's budget for the 2026/27 fiscal year has increased by 15.5 percent. The rise is primarily due to higher costs for goods and services, driven by earmarked funds for system licenses, SITA, and transversals.

8.3.3 Service Delivery Measures

Programme 3: Assets And Liabilities Management

Programme performance measures	Estimated performance	Medium-term estimates			
	2025/26	2026/27	2027/28	2028/29	
1. Number of votes assessed on compliance with SCM framework	12	12	12	12	12
2. Number of analysis on compliance to liability management guidelines	47	47	47	47	47
3. Number of votes supported on compliance to asset management norms and standards	4	4	4	4	4
4. Number of votes supported on compliance to inventory management framework norms and standards	8	8	8	8	8
5. Number of votes monitored and supported on the management and utilisation of transversal systems	12	12	12	12	12
6. Percentage of UP-time of ICT Network infrastructure	1	1	1	1	1
7. Percentage of calls responded to within 8 working hours	99%	99%	99%	99%	99%
8. Number of Votes supported on IT Governance	12	12	12	12	12
9. Number of municipalities on compliance with SCM framework	21	21	21	21	21
10. Number of public entities assessed on compliance with SCM framework	5	5	5	5	5

8.4. Programme 4: Financial Governance

8.4.1 Description and Objectives

This Programme serves to facilitate, monitor, support and provide professional advice to ensure good governance in the Province.

8.4.2. Programme Expenditure Analysis**Table 3.13: Summary of payments and estimates: Financial Governance**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Programme Support	26 626	3 015	2 361	2 576	2 700	2 700	2 770	2 763	2 907
2. Accounting Services	5 718	5 872	8 547	6 834	6 631	6 631	12 739	8 225	8 656
3. Norms And Standards	9 588	9 831	11 362	17 071	14 290	14 290	16 998	17 101	18 009
4. Risk Management	3 387	3 487	3 950	4 021	4 197	4 197	4 692	4 929	5 167
5. Provincial Internal Audit	4 117	3 410	2 511	4 549	4 313	4 313	5 256	5 525	5 798
Total payments and estimates: Programme 4	49 436	25 615	28 731	35 051	32 131	32 131	42 455	38 543	40 537

Table 3.14: Summary of provincial payments and estimates by economic classification: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	49 155	25 615	28 731	34 936	32 131	32 131	41 515	38 543	40 537
Compensation of employees	21 388	22 216	23 265	31 269	27 085	27 085	30 556	32 384	34 182
Goods and services	27 767	3 399	5 466	3 667	5 046	5 046	10 959	6 159	6 355
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	281	–	–	115	–	–	940	–	–
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	281	–	–	115	–	–	940	–	–
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 economic classification: Programme 4	49 436	25 615	28 731	35 051	32 131	32 131	42 455	38 543	40 537

The program's budget for the 2026/27 fiscal year has increased by 6.0 percent. The rise is mainly due to compensation for employees, resulting from vacant and funded positions within the programme.

8.4.3 Service Delivery Measures

Programme 4: Financial Governance

Programme performance measures	Estimated performance	Medium-term estimates			
	2025/26	2026/27	2027/28	2028/29	
1. Number of Votes trained, advised and supported on accounting standards and financial statements	12	12	12	12	12
2. Number of Votes received feedback on interim financial statements analysed	12	12	12	12	12
3. Number of Municipalities supported and monitored on preparation of financial statements and audit processes	16	16	16	16	16
4. Number of consolidated annual financial statements for Votes and Public Entities tabled in the Provincial Legislature	1	1	1	1	1
5. Number of Votes monitored on the remedial action plans for Financial Management	12	12	12	12	12
6. Number of action plans analysed for completeness on audit findings for Votes	12	12	12	12	12
7. Number of Votes monitored on audit findings action plans (Human Resources)	7	7	7	7	7
8. Number of action plans analysed for completeness on audit findings for completeness on audit findings for Municipalities	20	20	20	20	20
9. Number of Municipalities monitored on implementation of audit findings action plans (Human Resources)	9	9	9	9	9
10. Number of risk assessment reports for Votes analysed to ensure inclusion of high risk areas	5	5	5	5	5
11. Number of revised Enterprise Risk Management (ERM) framework issued	1	1	1	1	1
12. Number of Votes monitored on implementation of the Provincial Risk Management Framework	5	5	5	5	5
13. Number of Guidelines on Risk management processes issued	1	1	1	1	1
14. Number of Strategic Support Plans issued on implementation of Risk management	12	12	12	12	12
15. Percentage of Internal audit plans that were received analysed	100%	100%	100%	100%	100%

8.5. Other programme information

8.5.1 Personnel numbers and costs

Table 3.15: Summary of departmental personnel numbers and costs: Provincial Treasury

	Actual						Revised estimate						Medium-term expenditure estimate						Average annual growth over MTFF 2025/26 - 2028/29		
	2022/23		2023/24		2024/25		2025/26		2026/27		2027/28		2028/29						Pers. growth rate	Costs growth rate	% Costs of Total
	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Filled posts	Additional posts	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs			
R thousands																					
Salary level																					
1 – 6	108	35 694	114	37 387	120	38 782	83	27	110	39 961	112	44 832	112	47 381	112	49 983	0.6%	7.7%	15.7%		
7 – 10	126	79 466	137	79 236	143	89 539	137	–	137	100 506	136	109 554	136	115 845	136	122 260	-0.2%	6.7%	38.6%		
11 – 12	65	63 641	65	65 419	72	71 229	69	–	69	80 066	72	89 332	72	94 533	72	99 815	1.4%	7.6%	31.3%		
13 – 16	21	26 336	21	27 933	23	32 279	22	1	23	36 585	23	37 825	23	40 024	23	42 254	–	4.9%	13.5%		
Other	42	–	39	2 863	52	4 499	3	–	3	424	36	3 603	36	3 812	36	4 025	128.9%	111.7%	0.9%		
Total	362	205 137	376	212 838	410	236 328	314	28	342	257 542	379	285 146	379	301 595	379	318 337	3.5%	7.3%	100.0%		
Programme																					
1. Administration	180	66 736	177	69 141	209	82 289	150	–	150	89 866	186	102 190	186	108 050	186	114 050	7.4%	8.3%	35.6%		
2. Sustainable Resource Management	55	49 630	57	52 364	58	56 774	48	10	58	60 410	58	64 695	58	68 422	58	72 227	–	6.1%	22.9%		
3. Assets And Liabilities Management	102	60 866	108	64 708	111	71 625	87	18	105	80 181	105	87 705	105	92 739	105	97 878	–	6.9%	30.9%		
4. Financial Governance	25	21 388	34	22 216	32	23 265	29	–	29	27 085	30	30 556	30	32 384	30	34 182	1.1%	8.1%	10.7%		
Total	362	198 620	376	208 429	410	233 953	314	28.0	342	257 542	379	285 146	379	301 595	379	318 337	3.5%	7.3%	100.0%		
Employee dispensation classification																					
Public Service Act appointees not covered by OSDs							329	–	329	244 682	333	268 040	333	283 786	333	299 685	0.4%	7.0%	94.4%		
Public Service Act appointees still to be covered by OSDs							–	–	–	–	–	–	–	–	–	–	–	–	–		
Professional Nurses, Staff Nurses and Nursing Assistants							–	–	–	–	–	–	–	–	–	–	–	–	–		
Legal Professionals							4	–	4	5 355	4	5 679	4	6 023	4	6 294	–	5.5%	2.0%		
Social Services Professions							–	–	–	–	–	–	–	–	–	–	–	–	–		
Engineering Professions and related occupations							6	–	6	7 081	6	7 824	6	7 974	6	8 333	–	5.6%	2.7%		
Medical and related professionals							–	–	–	–	–	–	–	–	–	–	–	–	–		
Therapeutic, Diagnostic and other related Allied Health Professionals							–	–	–	–	–	–	–	–	–	–	–	–	–		
Educators and related professionals							–	–	–	–	–	–	–	–	–	–	–	–	–		
Others such as interns, EPWP, learnerships, etc							3	–	3	424	36	3 603	36	3 812	36	4 025	128.9%	111.7%	0.9%		
Total							342	–	342	257 542	379	285 146	379	301 595	379	318 337	3.5%	7.3%	100.0%		

1. Personnel numbers includes all filled posts together with those posts additional to the approved establishment

8.5.2 Training

Table 3.16: Information on training: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Number of staff	362	376	410	342	342	342	379	379	379
Number of personnel trained	211	211	211	211	211	211	211	211	211
of which									
Male	84	84	84	84	84	84	84	84	84
Female	127	127	127	127	127	127	127	127	127
Number of training opportunities	13	13	13	13	13	13	13	13	13
of which									
Tertiary	–	–	–	–	–	–	–	–	–
Workshops	12	12	12	12	12	12	12	12	12
Seminars	–	–	–	–	–	–	–	–	–
Other	1	1	1	1	1	1	1	1	1
Number of bursaries offered	–	–	–	–	–	–	–	–	–
Number of interns appointed	22	22	22	22	22	22	22	22	22
Number of learnerships appointed	–	–	–	–	–	–	–	–	–
Number of days spent on training	–	–	–	–	–	–	–	–	–
Payments on training by programme									
1. Administration	1 073	1 700	955	3 147	2 798	2 798	3 228	3 334	3 438
2. Sustainable Resource Management	10	8	10	374	322	322	351	362	373
3. Assets And Liabilities Management	258	9	48	451	987	987	1 047	1 081	1 114
4. Financial Governance	127	112	109	505	450	450	670	693	719
Total payments on training	1 468	1 829	1 122	4 477	4 557	4 557	5 296	5 470	5 644

8.5.3 Reconciliation of structural changes

The department did not make any structural changes

Annexure to the Estimates of Provincial Revenue and Expenditure

Table B.1: Specifications of receipts

Table B.1: Specification of receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	824	1 375	797	1 958	1 958	1 734	986	1 001	1 010
Sales of goods and services produced by department (excl. capital assets)	824	1 375	797	1 958	1 958	1 734	986	1 001	1 010
Sales by market establishments	720	1 271	693	1 827	1 827	1 603	852	864	870
Administrative fees	-	-	-	-	-	-	-	-	-
Other sales	104	104	104	131	131	131	134	137	140
Of which									
<i>Serve Rent: Commission insurance</i>	96	96	96	120	120	120	123	126	129
<i>Rental: Residence</i>	8	11	11	11	11	11	11	11	11
<i>List item</i>	-	-	-	-	-	-	-	-	-
<i>List item</i>	-	-	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other used current goods (excl. capital assets)	-	-	-	-	-	-	-	-	-
Transfers received from:	-	-	-	-	-	-	-	-	-
Other governmental units (Excl. Equitable share and conditional grants)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	188 513	506 736	298 347	163 037	163 037	712 314	259 012	278 997	298 988
Interest	188 513	506 736	298 347	163 037	163 037	712 314	259 012	278 997	298 988
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	-	62	-	-	-	514	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	-	62	-	-	-	514	-	-	-
Financial transactions in assets and liabilities	-	-	14 832	2	2	1 434	2	2	2
Total	189 337	508 173	313 976	164 997	164 997	715 996	260 000	280 000	300 000

Table B.3: Payments and estimates by economic classification

Table B.3: Payments and estimates by economic classification: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	414 760	490 185	537 264	615 513	601 130	601 104	678 831	715 073	737 059
Compensation of employees	198 620	208 429	233 953	282 950	257 542	257 542	285 146	301 595	318 337
Salaries and wages	172 224	179 874	201 947	242 407	220 869	220 869	244 620	258 713	273 055
Social contributions	26 396	28 555	32 006	40 543	36 673	36 673	40 526	42 882	45 282
Goods and services	216 140	281 756	303 311	332 563	343 588	343 562	393 685	413 478	418 722
Administrative fees	808	917	1 297	1 390	1 659	1 659	1 774	1 834	1 890
Advertising	1 362	1 304	1 163	1 333	768	768	795	821	846
Minor assets	677	311	76	177	359	159	380	393	405
Audit costs: External	6 636	6 360	6 486	6 933	6 946	7 217	7 196	7 433	7 767
Catering: Departmental activities	968	858	1 158	1 347	2 178	2 233	2 281	2 355	2 430
Communication (G&S)	5 367	7 646	7 529	7 290	7 438	8 083	7 953	8 216	8 477
Computer services	131 196	186 589	214 216	245 511	255 835	255 835	292 682	315 247	317 456
Consultants: Business and advisory services	25 146	9 219	2 990	19 133	6 969	6 351	15 826	10 381	10 703
Legal services (G&S)	—	—	—	90	70	70	50	52	54
Contractors	2 049	20 846	16 912	3 504	1 026	922	1 062	1 096	1 130
Agency and support/outourced services	—	—	—	67	192	192	70	72	74
Fleet services (incl. government motor transport)	2 874	2 462	3 522	2 006	2 804	2 804	2 905	3 001	3 094
Consumable supplies	1 914	4 317	2 899	1 615	2 911	2 862	3 017	3 116	3 213
Consumables: Stationery, printing and office supplies	1 192	3 428	2 152	1 719	2 158	2 158	2 166	2 237	2 307
Operating leases	7 875	8 129	8 823	9 627	8 732	8 533	9 046	9 345	9 635
Property payments	4 824	7 103	7 015	5 486	5 178	5 178	5 364	5 541	5 713
Transport provided: Departmental activity	20	48	—	117	77	77	80	83	86
Travel and subsistence	17 580	17 405	21 900	17 959	30 027	30 200	31 669	32 610	33 490
Training and development	1 468	1 829	1 122	4 477	4 557	4 557	5 331	5 470	5 644
Operating payments	2 259	959	896	1 272	1 077	1 077	1 123	1 162	1 201
Venues and facilities	1 925	2 026	3 155	1 510	2 627	2 627	2 915	3 013	3 107
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	17 242	32 682	11 871	4 327	14 210	14 210	17 041	14 773	15 240
Provinces and municipalities	15 026	31 295	10 314	58	11 863	11 855	12 255	12 659	13 052
Provinces	26	40	46	58	58	50	60	62	64
Provincial agencies and funds	26	40	46	58	58	50	60	62	64
Municipalities	15 000	31 255	10 268	—	11 805	11 805	12 195	12 597	12 988
Municipal bank accounts	15 000	31 255	10 268	—	11 805	11 805	12 195	12 597	12 988
Departmental agencies and accounts	672	711	764	815	849	849	880	909	937
Departmental agencies (non-business entities)	672	711	764	815	849	849	880	909	937
Public corporations and private enterprises	—	—	—	—	—	8	—	—	—
Public corporations	—	—	—	—	—	8	—	—	—
Other transfers to public corporations	—	—	—	—	—	8	—	—	—
Households	1 544	676	793	3 454	1 498	1 498	3 906	1 205	1 251
Social benefits	1 544	676	793	3 454	1 215	1 215	3 906	1 205	1 251
Other transfers to households	—	—	—	—	283	283	—	—	—
Payments for capital assets	47 721	20 753	34 172	27 654	32 154	32 154	33 313	29 754	30 849
Machinery and equipment	29 318	16 848	23 021	27 654	26 999	26 999	27 972	29 754	30 849
Transport equipment	3 992	3 056	2 175	897	3 600	3 600	3 730	3 753	3 869
Other machinery and equipment	25 326	13 792	20 846	26 757	23 399	23 399	24 242	26 001	26 980
Software and other intangible assets	18 403	3 905	11 151	—	5 155	5 155	5 341	—	—
Payments for financial assets	74	2	—	—	—	26	—	—	—
Total economic classification	479 797	543 622	583 307	647 494	647 494	647 494	729 185	759 600	783 148

Annexures to 2026 Estimates of Provincial Revenue & Expenditure
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Table B.3(i): Payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	109 250	124 109	138 024	148 472	149 317	149 317	165 702	171 965	179 920
Compensation of employees	66 736	69 141	82 289	101 697	89 866	89 866	102 190	108 050	114 050
Salaries and wages	57 370	59 209	70 569	86 664	76 136	76 136	86 820	91 789	96 879
Social contributions	9 366	9 932	11 720	15 033	13 730	13 730	15 370	16 261	17 171
Goods and services	42 514	54 968	55 735	46 775	59 451	59 451	63 512	63 915	65 870
Administrative fees	469	568	857	700	980	980	1 014	1 048	1 080
Advertising	1 362	1 304	1 163	1 247	762	762	789	815	840
Minor assets	456	311	53	125	359	159	380	393	405
Audit costs: External	6 636	6 360	6 486	6 933	6 946	7 217	7 196	7 433	7 767
Catering: Departmental activities	486	461	748	775	1 577	1 577	1 633	1 687	1 739
Communication (G&S)	3 748	6 013	5 471	5 016	5 094	5 664	5 403	5 582	5 756
Computer services	24	25	–	30	55	55	1 600	100	103
Consultants: Business and advisory services	276	381	390	740	1 969	1 972	1 909	1 972	2 033
Legal services (G&S)	–	–	–	90	70	70	50	52	54
Contractors	1 680	5 615	3 252	569	334	334	346	357	368
Agency and support/outourced services	–	–	–	67	192	192	70	72	74
Fleet services (incl. government motor transport)	2 874	2 462	3 522	2 006	2 804	2 804	2 905	3 001	3 094
Consumable supplies	1 889	2 532	2 162	1 615	2 911	2 862	3 017	3 116	3 213
Consumables: Stationery, printing and office supplies	1 192	3 428	2 152	1 719	2 158	2 158	2 166	2 237	2 307
Operating leases	7 875	8 129	8 823	9 627	8 732	8 533	9 046	9 345	9 635
Property payments	4 824	7 103	7 015	5 486	5 178	5 178	5 364	5 541	5 713
Transport provided: Departmental activity	20	45	–	55	55	55	57	59	61
Travel and subsistence	5 769	6 398	9 769	5 687	14 485	14 089	15 241	15 604	15 957
Training and development	1 073	1 700	955	3 147	2 798	2 798	3 228	3 334	3 438
Operating payments	942	700	476	563	589	589	633	654	674
Venues and facilities	919	1 433	2 441	578	1 403	1 403	1 465	1 513	1 559
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	1 203	1 279	836	2 269	1 769	1 769	1 300	1 344	1 388
Provinces and municipalities	26	40	46	58	58	50	60	62	64
Provinces	26	40	46	58	58	50	60	62	64
Provincial agencies and funds	26	40	46	58	58	50	60	62	64
Departmental agencies and accounts	672	711	764	815	849	849	880	909	937
Departmental agencies (non-business entities)	672	711	764	815	849	849	880	909	937
Public corporations and private enterprises	–	–	–	–	–	8	–	–	–
Public corporations	–	–	–	–	–	8	–	–	–
Other transfers to public corporations	–	–	–	–	–	8	–	–	–
Households	505	528	26	1 396	862	862	360	373	387
Social benefits	505	528	26	1 396	579	579	360	373	387
Other transfers to households	–	–	–	–	283	283	–	–	–
Payments for capital assets	20 955	14 727	4 917	16 376	16 376	16 376	16 966	17 426	17 966
Machinery and equipment	20 955	14 727	4 917	16 376	16 376	16 376	16 966	17 426	17 966
Transport equipment	3 992	3 056	2 175	897	3 600	3 600	3 730	3 753	3 869
Other machinery and equipment	16 963	11 671	2 742	15 479	12 776	12 776	13 236	13 673	14 097
Payments for financial assets	5	2	–	–	–	–	–	–	–
Total economic classification: Programme 1	131 413	140 117	143 777	167 117	167 462	167 462	183 968	190 735	199 274

Table B.3(ii): Payments and estimates by economic classification: Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	55 365	64 623	61 306	85 758	70 680	70 680	79 319	83 528	87 810
Compensation of employees	49 630	52 364	56 774	61 881	60 410	60 410	64 695	68 422	72 227
Salaries and wages	43 947	46 192	50 009	54 420	53 078	53 078	56 969	60 249	63 596
Social contributions	5 683	6 172	6 765	7 461	7 332	7 332	7 726	8 173	8 631
Goods and services	5 735	12 259	4 532	23 877	10 270	10 270	14 624	15 106	15 583
Administrative fees	65	95	100	187	171	171	186	193	198
Catering: Departmental activities	187	95	167	303	308	340	334	344	357
Communication (G&S)	664	637	761	804	858	858	891	919	951
Consultants: Business and advisory services	390	8 059	87	18 044	4 077	4 077	8 114	8 382	8 642
Travel and subsistence	3 516	3 068	3 073	3 471	3 794	3 762	3 960	4 091	4 219
Training and development	10	8	10	374	322	322	351	362	373
Operating payments	478	191	86	441	255	255	265	274	284
Venues and facilities	425	106	248	253	485	485	523	541	559
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	15 004	31 255	10 341	655	12 067	12 067	13 712	13 026	13 436
Provinces and municipalities	15 000	31 255	10 268	–	11 805	11 805	12 195	12 597	12 988
Municipalities	15 000	31 255	10 268	–	11 805	11 805	12 195	12 597	12 988
Municipal bank accounts	15 000	31 255	10 268	–	11 805	11 805	12 195	12 597	12 988
Households	4	–	73	655	262	262	1 517	429	448
Social benefits	4	–	73	655	262	262	1 517	429	448
Payments for capital assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 2	70 369	95 878	71 647	86 413	82 747	82 747	93 031	96 554	101 246

Table B.3(iii): Payments and estimates by economic classification: Assets And Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	200 990	275 838	309 203	346 347	349 002	348 976	392 295	421 037	428 792
Compensation of employees	60 866	64 708	71 625	88 103	80 181	80 181	87 705	92 739	97 878
Salaries and wages	52 324	55 291	61 414	74 831	68 397	68 397	74 671	78 951	83 318
Social contributions	8 542	9 417	10 211	13 272	11 784	11 784	13 034	13 788	14 560
Goods and services	140 124	211 130	237 578	258 244	268 821	268 795	304 590	328 298	330 914
Administrative fees	194	188	225	299	324	324	337	348	359
Advertising	–	–	–	86	6	6	6	6	6
Minor assets	221	–	23	52	–	–	–	–	–
Catering: Departmental activities	266	291	16	117	161	184	189	195	201
Communication (G&S)	698	751	987	1 072	1 058	1 133	1 156	1 195	1 233
Computer services	131 172	186 564	214 216	245 481	255 780	255 780	291 082	315 147	317 353
Consultants: Business and advisory services	–	–	388	303	750	129	777	–	–
Contractors	369	15 231	13 660	2 935	692	588	716	739	762
Consumable supplies	25	1 785	737	–	–	–	–	–	–
Transport provided: Departmental activity	–	3	–	62	22	22	23	24	25
Travel and subsistence	5 925	5 831	6 714	6 663	8 513	9 114	8 677	8 999	9 279
Training and development	258	9	48	451	987	987	1 082	1 081	1 114
Operating payments	695	54	257	194	127	127	128	133	138
Venues and facilities	301	423	307	529	401	401	417	431	444
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	754	148	694	1 288	374	374	1 089	403	416
Households	754	148	694	1 288	374	374	1 089	403	416
Social benefits	754	148	694	1 288	374	374	1 089	403	416
Payments for capital assets	26 766	6 026	29 255	11 278	15 778	15 778	16 347	12 328	12 883
Machinery and equipment	8 363	2 121	18 104	11 278	10 623	10 623	11 006	12 328	12 883
Other machinery and equipment	8 363	2 121	18 104	11 278	10 623	10 623	11 006	12 328	12 883
Software and other intangible assets	18 403	3 905	11 151	–	5 155	5 155	5 341	–	–
Payments for financial assets	69	–	–	–	–	26	–	–	–
Total economic classification: Programme 3	228 579	282 012	339 152	358 913	365 154	365 154	409 731	433 768	442 091

Table B.3(iv): Payments and estimates by economic classification: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	49 155	25 615	28 731	34 936	32 131	32 131	41 515	38 543	40 537
Compensation of employees	21 388	22 216	23 265	31 269	27 085	27 085	30 556	32 384	34 182
Salaries and wages	18 583	19 182	19 955	26 492	23 258	23 258	26 160	27 724	29 262
Social contributions	2 805	3 034	3 310	4 777	3 827	3 827	4 396	4 660	4 920
Goods and services	27 767	3 399	5 466	3 667	5 046	5 046	10 959	6 159	6 355
Administrative fees	80	66	115	204	184	184	237	245	253
Catering: Departmental activities	29	11	227	152	132	132	125	129	133
Communication (G&S)	257	245	310	398	428	428	503	520	537
Consultants: Business and advisory services	24 480	779	2 125	46	173	173	5 026	27	28
Travel and subsistence	2 370	2 108	2 344	2 138	3 235	3 235	3 791	3 916	4 035
Training and development	127	112	109	505	450	450	670	693	719
Operating payments	144	14	77	74	106	106	97	101	105
Venues and facilities	280	64	159	150	338	338	510	528	545
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	281	—	—	115	—	—	940	—	—
Households	281	—	—	115	—	—	940	—	—
Social benefits	281	—	—	115	—	—	940	—	—
Payments for capital assets	—	—	—	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 4	49 436	25 615	28 731	35 051	32 131	32 131	42 455	38 543	40 537

Table B.4: Payments and estimates by economic classification

Table B.4: Payments and estimates by economic classification: 'Goods and Services level 4 items'

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments									
Goods and services	216 140	281 756	303 311	332 563	343 588	343 562	393 685	413 478	418 722
Administrative fees	808	917	1 297	1 390	1 659	1 659	1 774	1 834	1 890
Advertising	1 362	1 304	1 163	1 333	768	768	795	821	846
Minor assets	677	311	76	177	359	159	380	393	405
Audit costs: External	6 636	6 360	6 486	6 933	6 946	7 217	7 196	7 433	7 767
Bursaries: Employees	—	—	—	—	—	—	—	—	—
Catering: Departmental activities	968	858	1 158	1 347	2 178	2 233	2 281	2 355	2 430
Communication (G&S)	5 367	7 646	7 529	7 290	7 438	8 083	7 953	8 216	8 477
Computer services	131 196	186 589	214 216	245 511	255 835	255 835	292 682	315 247	317 456
Consultants: Business and advisory services	25 146	9 219	2 990	19 133	6 969	6 351	15 826	10 381	10 703
Infrastructure and planning services	—	—	—	—	—	—	—	—	—
Laboratory services	—	—	—	—	—	—	—	—	—
Legal services (G&S)	—	—	—	90	70	70	50	52	54
Science and technological services	—	—	—	—	—	—	—	—	—
Contractors	2 049	20 846	16 912	3 504	1 026	922	1 062	1 096	1 130
Agency and support/outourced services	—	—	—	67	192	192	70	72	74
Entertainment	—	—	—	—	—	—	—	—	—
Fleet services (incl. government motor transport)	2 874	2 462	3 522	2 006	2 804	2 804	2 905	3 001	3 094
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	1 914	4 317	2 899	1 615	2 911	2 862	3 017	3 116	3 213
Consumables: Stationery, printing and office supplies	1 192	3 428	2 152	1 719	2 158	2 158	2 166	2 237	2 307
Operating leases	7 875	8 129	8 823	9 627	8 732	8 533	9 046	9 345	9 635
Rental and hiring	—	—	—	—	—	—	—	—	—
Property payments	4 824	7 103	7 015	5 486	5 178	5 178	5 364	5 541	5 713
Transport provided: Departmental activity	20	48	—	117	77	77	80	83	86
Travel and subsistence	17 580	17 405	21 900	17 959	30 027	30 200	31 669	32 610	33 490
Training and development	1 468	1 829	1 122	4 477	4 557	4 557	5 331	5 470	5 644
Operating payments	2 259	959	896	1 272	1 077	1 077	1 123	1 162	1 201
Venues and facilities	1 925	2 026	3 155	1 510	2 627	2 627	2 915	3 013	3 107
Total economic classification	216 140	281 756	303 311	332 563	343 588	343 562	393 685	413 478	418 722

Table B.5: Details on infrastructure

Not applicable

Table B.6: Detailed information for PPPs

Not applicable

Table B.7: Detailed financial information for public entities

Not applicable

Table B.7.1: Summary of departmental transfers to other entities (e.g. NGOs)

Not applicable

Table B.8: Details on transfers to local government

Table B.8: Transfers to local government by transfer / grant type, category and municipality: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Category A	-	-	-	-	-	-	-	-	-
Category B	15 000	31 255	10 268	-	11 805	11 805	-	-	-
MP301 Albert Luthuli	-	-	-	-	-	-	-	-	-
MP302 Msukaligwa	8 000	10 000	-	-	-	-	-	-	-
MP303 Mkhondo	7 000	7 735	-	-	-	-	-	-	-
MP304 Pixley Ka Seme	-	3 500	-	-	-	-	-	-	-
MP305 Lekwa	-	-	-	-	-	-	-	-	-
MP306 Dipaleseng	-	-	-	-	-	-	-	-	-
MP307 Govan Mbeki	-	10 020	-	-	-	-	-	-	-
MP311 Victor Khanye	-	-	10 268	-	-	-	-	-	-
MP312 Emalahleni	-	-	-	-	-	-	-	-	-
MP313 Steve Tshwete	-	-	-	-	4 921	4 921	-	-	-
MP314 Emakhazeni	-	-	-	-	2 950	2 950	-	-	-
MP315 Thembisile Hani	-	-	-	-	-	-	-	-	-
MP316 Dr J.S. Moroka	-	-	-	-	3 084	3 084	-	-	-
MP321 Thaba Chweu	-	-	-	-	-	-	-	-	-
MP324 Nkomazi	-	-	-	-	-	-	-	-	-
MP325 Bushbuckridge	-	-	-	-	850	850	-	-	-
MP326 City of Mbombela	-	-	-	-	-	-	-	-	-
Category C	-	-	-	-	-	-	-	-	-
DC30 Gert Sibande	-	-	-	-	-	-	-	-	-
DC31 Nkangala	-	-	-	-	-	-	-	-	-
DC32 Ehlanzeni	-	-	-	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-	12 195	12 597	12 988
Total	15 000	31 255	10 268	-	11 805	11 805	12 195	12 597	12 988

Vote 04

Co-Operative Governance, Human Settlements and Traditional Affairs

To be appropriated by Vote in 2026/27	R 2 370 438 000
Direct Charge	R 0
Responsible MEC	MEC of Co-operative Governance, Human Settlements and Traditional Affairs
Administering Department	Co-operative Governance, Human Settlements and Traditional Affairs
Accounting Officer	Head: Co-operative Governance, Human Settlements and Traditional Affairs

1. Overview

Vision

Improved and sustainable quality of livelihoods for the people of Mpumalanga

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.

Overview of the main services that the Department intends to deliver

The Department provides support services to Municipalities through coordination and facilitation of municipal planning, municipal infrastructure services, capacity building, enhance local economic development, disaster management services, municipal administration as well as ensuring deepening democracy at local government level.

The Department also ensures adequate housing to qualifying beneficiaries across the Province through; township establishment processes, servicing of sites, upgrading of informal settlements, construction of Individual units in integrated human settlements as well as in-situ upgrade in rural areas, construction of community residential units in mining towns as well as priority development areas, construction of social and economic facilities in new and existing settlements, providing housing subsidies for the gap market through first home finance and ensuring security of tenure through the registration of Title Deeds.

Core functions and responsibilities

The following are the core functions of the Department:

- To manage the provision of sustainable and integrated human settlement in the province
- To coordinate and provide support to municipalities, monitor the performance thereof, and provide development and planning services.
- To provide professional support services to municipalities and Traditional Councils

Acts, Rules and Regulations

Constitutional Mandate

The following Chapters with the relevant sections of the Constitution of the Republic of South Africa, 1996 are important regarding the specific constitutional mandates of the Department:

- *The Constitution of the Republic of South Africa, 1996*
- *Section 139, Chapter 6 of the Constitution of the Republic of South Africa, 1996*
- *Section 154(1), Chapter 7 of the Constitution of the Republic of South Africa, 1996*
- *Section 155(6), Chapter 7 of the Constitution of the Republic of South Africa, 1996*
- *Section 156(1), Chapter 7 of the Constitution of the Republic of South Africa, 1996*
- *Section 212, Chapter 12 of the Constitution of the Republic of South Africa, 1996*
- *Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998)*
- *Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000)*
- *Local Government: Municipal Structures Amendment Act, 2021 (Act No. 3 of 2021)*
- *Local Government: Municipal Systems Amendment Act, 2022 (Act No. 3 of 2022)*
- *Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004)*
- *Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003)*
- *Intergovernmental Relations Framework Act, 2005 (Act No. 13 of 2005)*
- *Disaster Management Act, 2002 (Act No. 57 of 2002)*
- *Fire Brigade Services Act, 1987 (Act No. 99 of 1987)*
- *Traditional and Khoi-San Leadership Act, 2019 (Act No. 3 of 2019)*
- *Mpumalanga Traditional Leadership and Governance Act, 2005 (Act No. 3 of 2005)*
- *Mpumalanga Provincial House and Local Houses of Traditional Leaders Act, 2005 (Act No. 6 of 2005)*
- *Mpumalanga Ingoma Act, 2011 (Act No. 3 of 2011)*
- *Customary Initiation Act, 2021 (Act No. 2 of 2021)*
- *Spatial Planning and Land Use Management Act, 2013 (Act No. 16 of 2013)*
- *Housing Act*
- *National Housing Code*
- *Rental Housing Act*
- *Housing Consumers Protection Measures Act*
- *Intergovernmental Relations Framework Act, 2005*
- *Social Housing Act (Act No. 16 of 2008)*
- *Property Rates Act (Act No. 6. Of 2004)*
- *National Water Act (Act No. 36 of 1998)*
- *National Credit Act (Act No 34 of 2005)*
- *Deeds Registry Act (Act No 11 of 1996)*
- *Upgrading of Land Tenure Act (Act No. 34 of 1996)*

Other legislations that also impact on the Department include:

- *Regulations for the Election of the 40% Members of Traditional Councils, 2007*
- *Mpumalanga Commissions of Inquiry Act, 1998 (Act No. 11 of 1998)*
- *Public Finance Management Act, 1999 (Act No. 1 of 1999)*
- *Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998)*
- *Other enabling legislation of Local Government*
- *Promotion of Access to Information Act, 2000 (Act No. 2 of 2000)*
- *Promotion of Administrative Justice Act, 2000 (Act No. 3 of 2000)*

- *Protection of Personal Information Act, 2013 (Act No. 4 of 2013)*
- *Labour Relations Act, 1995 (Act No. 66 of 1995)*
- *Public Service Act, 1994*
- *Public Administration Management Act, 2014 (Act No. 11 of 2014)*
- *Basic Conditions of Employment Act (Act No. 75 of 1997)*
- *Promotion of Equality and Prevention of Unfair Discrimination Act (Act No. 4 of 2000)*
- *Preferential Procurement Policy Framework Act (Act No. 5 of 2000)*
- *Skills Development Act (Act No. 97 of 1998)*

Outcomes

- Efficient and effective administrative support provided to the Department
- Reduced poverty and improved livelihoods
- Improved performance and service delivery by municipalities
- Improved planning, development coordination and access to basic services
- Improved performance of Traditional Councils
- Developed communities in areas of traditional leadership

1.1. Aligning Departmental budget to achieve government's prescribed outcomes

The three Strategic Priorities derived for the 7th Administration:

- Strategic Priority 1: Drive Inclusive growth and job creation
- Strategic Priority 2: Reduce poverty and high cost of living
- Strategic Priority 3: Build a capable, ethical and developmental state

The Department contributes directly to the delivery of three MTDP priorities and has developed outcomes and output indicators to ensure that these priorities are realised.

2. Review of the current financial year (2025/26)

During the current financial year, the Department received concurrence for the revised organisational structure aimed at strengthening institutional capacity and improving service delivery. The structure is currently undergoing a job evaluation process to ensure that all posts are appropriately graded and aligned with the responsibilities of the respective functions. Upon finalisation of the job evaluation process and approval by the relevant authorities, the Department will proceed with the implementation of the organisational structure to support the effective delivery of its mandate.

The Department made significant strides towards 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.

The Department has acquired an electronic reporting system for municipalities to submit compliance reports. It is through this system that the Department will have access to information required to identify the areas where each municipality need support and to assist municipalities to improve service delivery mandates. The development of the system has since been completed, and the system is fully functional. The only outstanding component is the integration of the MMSS with existing municipal systems.

In addition, the MMSS and the Livi Lemphakatsi Mobile Citizen Engagement Application were officially launched on 30 April 2025, as part of the Department's efforts to strengthen citizen engagement and improve service delivery through accessible digital platforms. During the launch, Mayors and Municipal Managers pledged their commitment to utilise the application as a complaints-management tool across all municipalities in the province.

The Department will continue to promote and monitor the utilisation of the Municipal Monitoring and Support System (MMSS) across municipalities to strengthen performance oversight. Furthermore, the Department will intensify efforts to encourage citizens to utilise the Livi Lemphakatsi Mobile Citizen Engagement Application as a platform for reporting service-delivery concerns and enhancing public participation.

The system provides a comprehensive dashboard that allows the Department to monitor, analyse, and assess municipal performance as mandated in Section 105 of the Municipal Systems Act. Through this improved technological platform, the Department is better positioned to fulfil its oversight and support responsibilities and to promote strengthened municipal governance and service delivery.

To date, the platform has recorded a total of 2,166 service delivery issues, of which 1,156 cases (53.37%) have been resolved, while 1,010 (46.63%) are currently in progress. This demonstrates the growing impact of the application as a practical tool for municipalities to track, manage and respond to community needs more efficiently, while empowering citizens with a transparent, accessible and reliable mechanism to report service delivery challenges and monitor progress, thereby deepening trust and accountability in local government.

To contribute to the strategic priority-*Drive Inclusive growth and job creation*, Implementation of Community Works Programme has continued to create 20 950 Work Opportunities. 617 additional work opportunities will be created during the 4th quarter through the support of national government. In response to youth unemployment, 190 Work Opportunities have been created through the EPWP Youth Waste Management Project in Bushbuckridge, Nkomazi, Mkhondo, Dipaleseng, Thembisile Hani and Dr JS Moroka Local Municipalities.

To address the persistent challenges in bulk water supply and sanitation in the province, several high-priority infrastructure projects are being implemented. These initiatives are supported by a variety of multi-year grants aimed at delivering sustainable, long-term solutions for water provision and sanitation.

By focusing on these essential projects, the province aims to enhance residents' overall quality of life while ensuring reliable access to clean water and effective sanitation services.

To revitalize and tackle the persistent issue of road deterioration in the province, the Department has allocated R691 million through the MIG programme for the construction of 97.6 km of planned roads and stormwater projects in the 2024/25 financial year.

In the previous period, the Department successfully completed 87.2 km of projects across several municipalities, including Bushbuckridge (35.1 km), City of Mbombela (19.24 km), Nkomazi (3.62 km), Thaba Chweu (1.05 km), Thembisile Hani (3.7 km), Steve Tshwete (0.77 km), Dr Pixley Ka Isaka Seme (1.65 km), Emakhazeni (2.07 km), Dipaliseng (2.1 km), Msukaligwa (2.7 km), Dr JS Moroka (11 km), Mkhondo (3 km), and Chief Albert Luthuli (1.2 km).

For the 2025/26 financial year, the Department earmarked a budget of R744 million through the MIG programme to construct a total of 107 km of planned roads and stormwater projects. As of now, progress has been made with 31.63 km completed in the Bushbuckridge (17.7 km), Mkhondo (3 km), and City of Mbombela (12.93 km) municipalities.

In realising the MTDP Strategic Priority 2 of reducing poverty and tackle high cost of living. On the provision of low-cost government subsidized housing, 865 housing units have been provided so far out of the 2025/26 target of 1 793 housing units. This includes the construction of 97 housing units under the eradication of mud, uninhabited and unsafe houses in Bushbuckridge and Mkhondo Municipalities. In the 2025/26 financial year, the Department had successfully eradicated asbestos roofed houses in Nkomazi, Bushbuckridge, Dr JS Moroka, Dipaleseng and Chief Albert Luthuli local municipalities and, the expansion of the programme to other municipalities i.e., Thaba Chweu, Victor Khanye and Thembisile Hani local municipalities.

On the institution of Traditional Leadership, the Department provided all qualifying Traditional Councils with administrative grants. The Department has also constructed 5 Traditional Council offices. The Department continues to over support to the functioning of the Provincial Initiation Co-ordinating Committee (PICC) to ensure that the province of Mpumalanga continue to strive for zero death of initiates. In this regard, the Department has procured three bakkies to be used by Ingoma Task Team which is a key support structure of the PICC.

3. Outlook for the coming financial year (2026/27)

The Department will fill vacant funded positions in line with the approved organisational structure to strengthen institutional capacity and support the effective delivery of its mandate. This includes posts that have become vacant due to terminations arising from retirement, resignation, or death. The filling of these positions will be undertaken in a phased manner, subject to the availability of funds and in accordance with applicable recruitment and human resource management prescripts.

Furthermore, the provision of bulk infrastructure plays a key role in the development of integrated human settlements across the province as it allows for internal reticulation of water, sanitation as well as access roads. As part of the intervention related to bulk infrastructure support to Local Municipalities, there will be continuation of multiyear projects.

In realising the MTDP Strategic Priority 2 of reducing poverty and tackle high cost of living, The Department plans to deliver 170 units, 5 Social and Economic Facilities, register and deliver 1000 Title Deeds. Furthermore, deliver 1763 low-cost housing units in both formally proclaimed townships and rural areas. Under the eradication of mud, unsafe and uninhabitable housing programme, 193 housing units are planned in Mkhondo, Chief Albert Luthuli and Nkomazi local municipalities. The Department shall continue with the eradication of 322 asbestos roofed houses in Thembisile Hani, Thaba Chweu and Victor Khanye local municipalities.

In realising the MTDP Strategic Priority 3 of building a capable, ethical and developmental state, the Department monitor 10 municipalities on the implementation of revenue enhancement strategies, support municipalities to reduce UIF&W expenditure by 85% and Support municipalities to implement audit action plans. Furthermore, at-risk municipalities will be provided

with support to improve performance, and local municipalities will be supported to improve the management of Free Basic Services by ensuring that 17 municipalities are with credible indigent policies. Lastly, 60% of priority Water Services Authority (WSA) municipalities receiving MIG, spending at least 10% of 2026/27 MIG allocations on water services infrastructure repairs and refurbishment.

In driving inclusive growth and job creation, the Department will monitor the implementation of LED strategies in line with the Economic Reconstruction and Recovery plan, monitor the implementation of the Community Works Programme (CWP) in all seventeen (17) local municipalities, create 190 Work opportunities through youth waste management project and establish public private partnerships.

To professionalize the public sector, the appointment of SMS in the local government sphere will be standardized and professionalized.

To support the day-to-day smooth running of the Traditional Councils the Department will provide all Traditional Councils with administrative grant and fund cultural ceremonies. The Department will continue to provide administrative support to Traditional Leaders. Moreover, the Department has planned to construct 3 Traditional Council offices (Lekgoetla, Kgarudi and eSandleni); Renovate 2 Traditional Council offices (Enikwakuyengwa and Ebutsini) and also install fencing and paving in 4 Traditional Council offices (Sethlare, Thabakgolo, Mashilane and Makhosoke II Boundary Wall).

4. Reprioritisation

The Department reprioritised an amount of R121.983 million within its existing baseline to align the budget with the approved organisational structure in anticipation of filling vacant funded positions, as well as to provide for contractual obligations. The reprioritisation had a neutral net effect on the overall budget, as funds were shifted within the vote. This process was undertaken to ensure the optimal utilisation of available resources and to strengthen the Department's capacity to achieve its strategic objectives. Funding was therefore redirected to priority areas that support service delivery and contractual commitments.

5. Procurement

The Department has concluded the panels of service providers for the construction of low-cost housing by designated groups. This initiative is aimed at promoting inclusive economic participation by providing opportunities for historically disadvantaged individuals, including youth, women, and persons with disabilities, to actively participate in the human settlements value chain. The Department will continue with the renovation and construction of Traditional Council Offices and construction of bulk infrastructure in support of integrated human settlements projects which started in the previous financial year, the maintenance of the electronic monitoring and reporting system for local government, the support function contractual obligations and other support needs or requirements.

Competent contractors and implementing agents will be utilised to implement Integrated Human Settlements projects in line with the government stipulated prescripts. The Department will

continue to utilise the panel of credible contractors in the respective districts. The planning and procurement process will be coordinated and inclusive of all key stakeholders and in line with the procurement prescripts.

The Department is currently implementing eradication projects in the Thaba Chweu, Victor Khanye, Thembisile Hani and Dr JS Moroka local municipalities. The Department will utilise the additional allocation of R67 million to accelerate the eradication of remaining asbestos-roofed houses. This funding will assist the Department in improving the living conditions of beneficiaries by replacing hazardous asbestos materials with safer and more sustainable housing solutions.

6. Receipts and financing

6.1. Summary of receipts

Table 4.1: Summary of receipts: Co-Operative Governance, Human Settlements and Traditional Affairs

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Equitable share	858 478	1 022 432	954 785	1 102 971	1 102 971	1 102 971	1 159 241	1 209 260	1 246 748
Conditional grants	1 548 480	1 232 560	1 386 892	1 131 075	1 131 075	1 131 075	1 015 494	1 052 268	1 085 054
Human Settlements Development Grant	1 024 416	968 267	1 167 917	942 978	942 978	942 978	883 591	921 511	952 289
Informal Settlements Upgrading Partnership Grant	499 260	260 142	216 666	184 593	184 593	184 593	128 297	130 757	132 765
Provincial Emergency Housing Grant	20 241	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Provinces	4 563	4 151	2 309	3 504	3 504	3 504	3 606	–	–
Own Revenue	106 154	110 931	136 087	121 427	121 427	121 427	193 876	132 585	136 695
Other	75 616	145 480	145 864	4 654	33 310	33 310	1 827	–	–
Total receipts	2 588 728	2 511 403	2 623 628	2 360 127	2 388 783	2 388 783	2 370 438	2 394 113	2 468 497
Total payments	2 569 136	2 493 162	2 603 068	2 360 127	2 388 783	2 388 783	2 370 438	2 394 113	2 468 497
Surplus/(deficit) after financing	19 592	18 241	20 560	–	–	–	–	–	–

6.2. Departmental receipts collection

Table 4.2: Departmental receipts: Co-Operative Governance, Human Settlements and Traditional Affairs

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Tax receipts	–	–	–	–	–	–	–	–	–
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–
Sales of goods and services other than capital assets	558	586	612	462	462	496	546	550	575
Transfers received from:	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–
Interest, dividends and rent on land	4 657	6 664	5 061	3 810	3 810	3 826	4 155	4 205	4 394
Sales of capital assets	469	219	210	140	140	2 457	170	190	199
Financial transactions in assets and liabilities	1 040	779	6 091	75	75	192	75	75	78
Total	6 724	8 248	11 974	4 487	4 487	6 971	4 946	5 020	5 246

The main source of revenue is interest from bank account which is not consistently generated and is dependent upon monthly spending on the equitable share and conditional grants.

6.3. Donor funding

Not applicable.

7. Payment summary

7.1. Key Assumptions

The following assumptions underpin the basis for the compilation of the budget monitoring:

- Provision of sustainable and integrated human settlement in the province,
- Coordination and provision of support to municipalities, monitor the performance thereof, and provide development and planning services.
- Operational and administrative support for the Traditional Councils

7.2. Programme summary

Table 4.3: Summary of payments and estimates: Co-Operative Governance, Human Settlements and Traditional Affairs

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Administration	327 194	371 125	351 287	362 864	391 168	391 168	456 929	489 423	496 664
2. Human Settlements	1 699 724	1 424 402	1 550 196	1 304 726	1 290 619	1 290 619	1 251 307	1 233 462	1 274 581
3. Cooperative Governance	365 744	388 871	396 098	408 929	424 888	424 888	373 950	384 321	402 094
4. Traditional Institutional Development	155 564	282 571	276 655	252 970	246 930	246 930	244 353	241 465	248 133
5. House of Traditional Leaders	20 910	26 193	28 832	30 638	35 178	35 178	43 899	45 442	47 025
Total payments and estimates:	2 569 136	2 493 162	2 603 068	2 360 127	2 388 783	2 388 783	2 370 438	2 394 113	2 468 497

7.3. Summary of economic classification

Table 4.4: Summary of provincial payments and estimates by economic classification: Co-Operative Governance, Human Settlements and Traditional Affairs

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	901 092	950 917	984 727	1 070 048	1 087 773	1 087 773	1 171 770	1 233 857	1 291 697
Compensation of employees	645 428	674 652	720 147	826 499	781 499	781 499	880 221	922 563	964 787
Goods and services	255 664	276 265	264 580	243 549	306 274	306 274	291 549	311 294	326 910
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	1 592 423	1 317 198	1 443 469	1 172 489	1 180 377	1 180 377	1 126 900	1 097 964	1 133 809
Provinces and municipalities	198	160	134	241	241	241	253	265	277
Departmental agencies and accounts	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	28 747	36 172	37 391	39 800	40 800	40 800	41 400	43 219	46 166
Households	1 563 478	1 280 866	1 405 944	1 132 448	1 139 336	1 139 336	1 085 247	1 054 480	1 087 366
Payments for capital assets	75 621	224 952	174 824	117 590	120 633	120 633	71 768	62 292	42 991
Buildings and other fixed structures	36 689	113 894	77 167	57 340	55 874	55 874	39 277	26 765	21 595
Machinery and equipment	5 030	27 700	55 688	14 300	21 566	21 566	18 059	25 455	11 586
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	33 902	83 358	41 969	45 950	43 193	43 193	14 432	10 072	9 810
Payments for financial assets	—	95	48	—	—	—	—	—	—
Total economic classification	2 569 136	2 493 162	2 603 068	2 360 127	2 388 783	2 388 783	2 370 438	2 394 113	2 468 497

The Department's overall budget increases by R10.311 million, or 0.44 per cent in 2026/27, R23.675 million or 0.99 per cent in 2027/28 and further increases by R74.384 million or 3.1 per cent in 2028/29 financial years. The marginal growth in 2026/27 is primarily attributed to additional once-off allocations received through the Provincial Own Revenue.

The compensation of employees' budget increases by R53.722 million or 6.5 per cent in 2026/27, R42.342 million or 4.8 per cent in 2027/28 and R42.224 million or 4.6 per cent in 2028/29 financial

years. The increase provides for the filling of critical and funded vacant positions to address capacity constraints within the Department. Provision has also been made for cost-of-living adjustments and other salary increases in line with CPI projections and public service wage agreements.

The budget for goods and services increases by R48.000 million or 19.7 per cent in 2026/27, R19.745 million or 6.8 per cent in 2027/28 and R15.616 million or 5.0 per cent in 2028/29 financial years. The increase covers the operational costs such as property payments, municipal services, fleet services, information and communication technology services, and other administrative support functions necessary for the effective functioning of the Department.

The budget for transfers and subsidies decreases by R45.589 million or 3.9 per cent in 2026/27, R28.936 million or 2.6 per cent in 2027/28 and increases by R35.845 million or 3.3 per cent in 2028/29 financial years. The decrease on conditional grants (Human Settlements Development and Informal Settlements Upgrading Partnership Grants) is due to fiscal consolidation. In addition, the programme received a once-off funding of R67 million through Provincial Revenue share for the eradication of asbestos roofed houses.

The budget for payments for capital assets decreases by R45.822 million or 39.0 per cent in 2026/27, R9.476 million or 13.2 per cent in 2027/28 and further decreases by R19.301 million or 31 per cent in 2028/29 financial years. The decline is mainly attributable to lower allocations for software and other intangible assets, following the completion of system development and related capital projects in the prior financial year.

7.4. Infrastructure payments

7.4.1 Departmental infrastructure payments

Table 4.5: Summary of departmental Infrastructure per category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Existing infrastructure assets	11 364	42 858	31 477	3 000	12 985	12 985	10 127	8 265	9 800
Maintenance and repairs	1 577	2 384	2 115	1 500	1 500	1 500	850	1 500	1 600
Upgrades and additions	–	–	2 391	–	1 500	1 500	–	–	–
Refurbishment and rehabilitation	9 787	40 474	26 971	1 500	9 985	9 985	9 277	6 765	8 200
New infrastructure assets	26 902	73 420	47 805	55 840	44 389	44 389	30 000	20 000	13 395
Infrastructure transfers	–	–	1 384 410	1 127 571	1 127 571	1 127 571	1 078 888	1 052 268	1 085 054
Infrastructure transfers - Current	–	–	–	–	–	–	–	–	–
Infrastructure transfers - Capital	–	–	1 384 410	1 127 571	1 127 571	1 127 571	1 078 888	1 052 268	1 085 054
Infrastructure: Payments for financial assets	–	–	–	–	–	–	–	–	–
Infrastructure: Leases	29 263	34 213	34 139	37 127	44 577	44 577	45 600	46 900	48 100
Non Infrastructure	–	–	–	2 950	–	–	–	–	–
Total Infrastructure (incl. non infrastructure items)	67 529	150 491	1 497 831	1 226 488	1 229 522	1 229 522	1 164 615	1 127 433	1 156 349
Capital infrastructure	36 689	113 894	1 461 577	1 184 911	1 183 445	1 183 445	1 118 165	1 079 033	1 106 649
Current infrastructure*	30 840	36 597	36 254	38 627	46 077	46 077	46 450	48 400	49 700

7.4.2 Maintenance (B5)

Not applicable

7.4.3 Non infrastructure items (Table B5)

Not applicable

7.5. Departmental Public-Private Partnership (PPP) projects

Not applicable

7.6 Transfers

7.6.1 Transfers to public entities

Not applicable

7.6.2 Transfers to other entities

Table 4.6: Summary of departmental transfers to other entities (for example NGOs)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Traditional councils	7 500	7 051	14 466	15 000	15 000	15 000	15 000	15 700	16 450
Traditional councils	7 500	6 536	15 263	16 300	16 300	16 300	16 300	17 028	17 784
Traditional councils	2 700	3 036	5 849	8 500	8 500	9 500	9 500	9 863	11 274
Total	17 700	16 623	35 578	39 800	39 800	40 800	40 800	42 591	45 508

8. Programme Description

8.1. Programme 1: Administration

8.1.1 Description and Outputs

This programme aims at providing effective financial, technical, political and administrative support to the department in terms of Political guidance, Strategic Management, Risk Management, Legal Services, Financial Management, Security Management, Human Resource Management, Special Programmes (Employee health and wellness) Communication and IT Services in accordance with the applicable legislation and policies of the Department.

To provide effective financial, technical, and administrative support to the Department.

8.1.2. Programme Expenditure Analysis

Table 4.8: Summary of payments and estimates: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Office of the MEC	23 434	23 659	16 250	13 754	13 754	13 754	14 781	15 793	16 513
2. Corporate Services	303 760	347 466	335 037	349 110	377 414	377 414	442 148	473 630	480 151
3. Capacity Development	–	–	–	–	–	–	–	–	–
Total payments and estimates: Programme 1	327 194	371 125	351 287	362 864	391 168	391 168	456 929	489 423	496 664

Table 4.9: Summary of provincial payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	315 398	353 398	335 858	349 395	368 545	368 545	431 908	461 491	482 489
Compensation of employees	189 711	195 364	203 901	214 417	213 417	213 417	257 936	270 377	282 672
Goods and services	125 687	158 034	131 957	134 978	155 128	155 128	173 972	191 114	199 817
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	4 037	2 809	2 757	2 469	3 264	3 264	6 612	2 477	2 589
Provinces and municipalities	198	160	134	241	241	241	253	265	277
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	3 839	2 649	2 623	2 228	3 023	3 023	6 359	2 212	2 312
Payments for capital assets	7 759	14 823	12 624	11 000	19 359	19 359	18 409	25 455	11 586
Buildings and other fixed structures	–	–	2 391	–	–	–	–	–	–
Machinery and equipment	4 746	14 823	9 731	11 000	18 266	18 266	18 059	25 455	11 586
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	3 013	–	502	–	1 093	1 093	350	–	–
Payments for financial assets	–	95	48	–	–	–	–	–	–
Total economic classification: Programme 1	327 194	371 125	351 287	362 864	391 168	391 168	456 929	489 423	496 664

The overall baseline of the programme increased by R94.065 million or 28.8 per cent in 2026/27, R32.494 million or 7.1 per cent in 2027/28 and R7.241 million or 1.5 per cent in 2028/29 financial years.

This programme carries the contractual obligations and core operational requirements of the Department and therefore accounts for the largest share of the goods and services budget. These include key operational costs such as property payments, municipal services, fleet services, information and communication technology services, and other administrative support functions necessary for the effective functioning of the Department.

8.1.3. Service delivery measures

Programme 1: Administration

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of risk management reports approved	4	4	4	4
Percentage of compliance to applicable prescripts	100%	100%	100%	100%
Number of reports on the professionalisation of the Public Service	4	4	4	4

8.2. Programme 2: Human Settlements

8.2.1 Description and Outputs

To facilitate and undertake integrated human settlements planning. The Programme ensures an integrated and cohesive provincial spatial planning. It also facilitates integrated planning for development in urban, rural spaces through integrated human settlements as well as upgrading of informal settlements and the priority human settlements, housing development areas. The planning functions of the programme are geared towards the realization of National Development Plan 2030, Mpumalanga Vision 2030, The National Spatial Development Perspective as well as the provincial spatial development framework.

8.2.2. Programme Expenditure Analysis

Table 4.10: Summary of payments and estimates: Human Settlements

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Housing Needs, Research and Planning	96 461	130 935	93 268	94 681	92 409	92 409	68 179	69 752	72 954
2. Housing Development	1 588 863	1 274 093	1 436 547	1 185 748	1 177 127	1 177 127	1 156 342	1 134 832	1 171 409
3. Housing Asset Management	14 400	19 374	20 381	24 297	21 083	21 083	26 786	28 878	30 218
Total payments and estimates: Programme 2	1 699 724	1 424 402	1 550 196	1 304 726	1 290 619	1 290 619	1 251 307	1 233 462	1 274 581

Table 4.11: Summary of provincial payments and estimates by economic classification: Human Settlements

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	140 085	146 185	146 875	174 506	154 306	154 306	172 419	181 194	189 527
Compensation of employees	124 788	131 374	133 090	158 657	136 657	136 657	156 200	163 697	171 227
Goods and services	15 297	14 811	13 785	15 849	17 649	17 649	16 219	17 497	18 300
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	1 559 639	1 278 217	1 403 321	1 130 220	1 136 313	1 136 313	1 078 888	1 052 268	1 085 054
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	1 559 639	1 278 217	1 403 321	1 130 220	1 136 313	1 136 313	1 078 888	1 052 268	1 085 054
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 economic classification: Programme 2	1 699 724	1 424 402	1 550 196	1 304 726	1 290 619	1 290 619	1 251 307	1 233 462	1 274 581

The overall baseline of the programme decreases by R53.419 million or 4.1 per cent in 2026/27, followed by a further decrease of R17.845 million or 1.4 per cent in 2027/28, and an increase of R41.119 million or 3.3 per cent in the 2028/29 financial year. The reduction over the MTEF is mainly attributable to decreases in the conditional grants, specifically the Human Settlements Development Grant and the Informal Settlements Upgrading Partnership Grant, as a results of fiscal consolidation.

In addition, the programme received a once-off allocation of R67 million through Provincial Own Revenue to support the eradication of asbestos-roofed houses. The Department is currently implementing eradication projects in the Thaba Chweu, Victor Khanye, Thembisile Hani, and Dr JS Moroka local municipalities.

8.2.3 Service delivery measures

Programme 2: Human Settlements

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of Research reports on sectoral topics	1	1	1	1
Number of approved beneficiaries	800	7 000	800	800
Approved report on number of complaints from chapter 9 institutions, Oversight institutions and the public and petitions committee	8	1	8	8
Number of approved annual Project Readiness Matrix	2	2	2	2
Revised Human Settlements Master Plan 2030	1	1	1	1
Number of informal settlements upgraded to phase 3	2	2	2	2
Number of policies and policy guidelines approved	1	1	1	1
Number of housing units enrolled with NHBRC	750	500	500	500
Percentage of houses certified in line with NHBRC regulations and standards	100%	100%	100%	100%
Number of subsidies disbursed through Project Linked Individual subsidies	10	10	10	10
Number of Military veterans' houses completed	5	5	5	—
Number of Integrated Residential Development Phase2: Top Structures completed	1 429	1 500	1 500	1 500
Number of houses repaired through emergency housing programme	405	400	500	500
Number of Community Residential Units (CRU) delivered	150	100	100	100
Number of houses completed through Rural Housing	337	400	400	400

8.3. Programme 3: Cooperative Governance

8.3.1 Description and Outputs

This programme aims at strengthening the administrative and financial capacity of municipalities as well as deepening democracy at local level to ensure that Municipalities perform their developmental responsibilities. This programme also aims to promote integrated planning and facilitate the development of credible IDPs.

8.3.2. Programme Expenditure Analysis

Table 4.12: Summary of payments and estimates: Cooperative Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25		2025/26		2026/27	2027/28	2028/29
1. Local Governance	250 089	295 467	301 011	291 973	304 258	304 258	271 895	279 449	292 448
2. Development and Planning	115 655	93 404	95 087	116 956	120 630	120 630	102 055	104 872	109 646
Total payments and estimates: Programme 3	365 744	388 871	396 098	408 929	424 888	424 888	373 950	384 321	402 094

Table 4.13: Summary of provincial payments and estimates by economic classification: Cooperative Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25		2025/26		2026/27	2027/28	2028/29
Current payments	322 558	295 401	346 417	360 979	380 788	380 788	359 868	374 249	392 284
Compensation of employees	227 319	240 955	261 842	287 401	278 401	278 401	284 859	298 564	312 227
Goods and services	95 239	54 446	84 575	73 578	102 387	102 387	75 009	75 685	80 057
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	43 186	93 470	49 681	47 950	44 100	44 100	14 082	10 072	9 810
Buildings and other fixed structures	12 013	2 062	8 195	1 500	1 500	1 500	—	—	—
Machinery and equipment	284	8 050	19	500	500	500	—	—	—
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	30 889	83 358	41 467	45 950	42 100	42 100	14 082	10 072	9 810
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 3	365 744	388 871	396 098	408 929	424 888	424 888	373 950	384 321	402 094

The overall baseline of the programme decreases by R34.979 million or 8.6 per cent in 2026/27, followed by an increase of R10.371 million or 2.8 per cent in 2027/28, and a further increase of R17.773 million or 4.6 per cent in 2028/29. The decrease in 2026/27 is mainly attributable to the alignment of the budget with the new organisational structure, which resulted in the transfer of a directorate to Programme 2. In addition, lower allocations for software and other intangible assets reflect the completion of system development. These adjustments ensure that the programme's budget is aligned with strategic priorities and supports the efficient delivery of departmental services.

8.3.3 Service delivery measures

Programme 3: Cooperative Governance

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of Municipalities guided to comply with MPRA	17	17	17	17
Number of Municipalities supported to comply with MSA Regulations on the appointment of senior managers	12	3	3	3
Number of Municipalities monitored on the extent to which anti-corruption measures are implemented	17	17	17	17
Number of municipalities supported to promote participation in community based local government processes	20	20	20	20
Percentage of deliverables in the implementation plan towards professionalisation of the local government administration	0%	100%	100%	100%
Number of municipalities supported to maintain functional ward committees	17	17	17	17
Number of at-risk municipalities supported through MSIP to improve performance	—	12	12	12
Number of municipalities supported to reduce Unauthorised, Irregular, Wasteful and Fruitless expenditure	13	17	17	17
Number of municipalities with legally compliant IDPs	20	20	20	20
Number of Work Opportunities created through EPWP Youth Waste Management Project	190	190	190	190
Number of work opportunities reported through Community Works Programme	20 000	20 000	20 000	20 000
Number of municipalities with credible policies	—	17	17	17
Number of Municipalities supported to maintain functional Disaster Management Centres	3	3	3	3
percentage of MIG receiving municipalities spending at least 60% of 2026/27 MIG allocation	0%	80%	80%	80%
Number of districts monitored on the spending of National Grants	3	3	3	3
Number of districts/Metros supported to achieve DDM One Plan targets	—	3	3	3
Number of Districts/Metros monitored to implement DDM catalytic projects from the DDM one plans	—	3	3	3
Number of Municipalities supported to meet the standards set in the functionality assessment of the reviewed disaster management system	—	3	3	3

8.4. Programme 4: Traditional Institutional Management

8.4.1 Description and Outputs

The programme aims to support, strengthen, and capacitate the institution of Traditional leadership to accelerate rural development, nation building and social cohesion in Traditional communities.

8.4.2. Programme Expenditure Analysis

Table 4.14: Summary of payments and estimates: Traditional Institutional Development

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Office Support	1 395	2 115	1 997	2 555	2 655	2 655	2 657	2 818	2 948
2. Traditional Institutional Administration	13 978	15 735	16 703	16 958	17 123	17 123	21 457	22 480	23 513
3. Traditional Resource Administration	95 310	116 785	166 408	162 075	153 510	153 510	163 905	171 531	180 391
4. Rural Development Facilitation	41 392	143 782	86 772	65 495	67 871	67 871	51 090	39 142	35 534
5. Traditional Land Administration	3 489	4 154	4 775	5 887	5 771	5 771	5 244	5 494	5 747
Total payments and estimates: Programme 4	155 564	282 571	276 655	252 970	246 930	246 930	244 353	241 465	248 133

Table 4.15: Summary of provincial payments and estimates by economic classification: Traditional Institutional Development

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	102 141	129 740	126 745	154 530	148 956	148 956	163 676	171 481	180 372
Compensation of employees	87 149	90 328	102 659	145 386	132 386	132 386	151 927	159 220	166 544
Goods and services	14 992	39 412	24 086	9 144	16 570	16 570	11 749	12 261	13 828
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	28 747	36 172	37 391	39 800	40 800	40 800	41 400	43 219	46 166
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	28 747	36 172	37 391	39 800	40 800	40 800	41 400	43 219	46 166
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	24 676	116 659	112 519	58 640	57 174	57 174	39 277	26 765	21 595
Buildings and other fixed structures	24 676	111 832	66 581	55 840	54 374	54 374	39 277	26 765	21 595
Machinery and equipment	–	4 827	45 938	2 800	2 800	2 800	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 4	155 564	282 571	276 655	252 970	246 930	246 930	244 353	241 465	248 133

The overall baseline of the programme decreases by R8.617 million or 3.4 per cent in 2026/27, by R2.888 million or 1.2 per cent and increases by R6.668 million or 2.8 per cent in the 2028/29 financial year. Compensation of employees increases due to the alignment of the budget to the new organisational structure. The allocation for the construction and renovation of Traditional Councils offices decreases in the 2026/27 financial year.

8.4.3 Service delivery measures

Programme 4: Traditional Institutional Development

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Percentage of Traditional Leadership claims processed	4	100%	100%	100%
Number of Traditional councils supported to perform their functions	61	61	61	61
Number of Traditional Councils' tools of trade verified	61	61	61	61
Number Traditional Councils supported to participate in Ward Committees	59	59	59	59
Number of Traditional Councils supported to participate in IDP processes	59	59	59	59
Number of Partnership Agreements that exist between Traditional Councils and PPPs	4	4	4	4
Number of Traditional Councils offices renovated	2	–	–	–
Number of capacity building programmes implemented for Traditional Councils	2	2	2	2
Number of Traditional/ Kings Councils supported on the holding of cultural ceremonies	1	60	60	60
Number of Traditional land cases resolved within two months of receipt	54	20	18	18
Number of Traditional Councils supported to participate in Land Use planning	20	59	59	59
Number of traditional councils' land jurisdiction cases processed	59	3	3	3

8.5. Programme 5: The House of Traditional Leaders

8.5.1 Description and Outputs

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.

8.5.2. Programme Expenditure Analysis

Table 4.16: Summary of payments and estimates: House of Traditional Leaders

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Administration of Houses of Traditional Leaders	7 847	11 983	13 444	16 394	20 154	19 902	24 028	25 018	26 474
2. Committees and Local Houses of Traditional Leaders	13 063	14 210	15 388	14 244	15 024	15 276	19 871	20 424	20 551
Total payments and estimates: Programme 5	20 910	26 193	28 832	30 638	35 178	35 178	43 899	45 442	47 025

Table 4.17: Summary of provincial payments and estimates by economic classification: House of Traditional Leaders

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	20 910	26 193	28 832	30 638	35 178	35 178	43 899	45 442	47 025
Compensation of employees	16 461	16 631	18 655	20 638	20 638	20 638	29 299	30 705	32 117
Goods and services	4 449	9 562	10 177	10 000	14 540	14 540	14 600	14 737	14 908
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 economic classification: Programme 5	20 910	26 193	28 832	30 638	35 178	35 178	43 899	45 442	47 025

The overall baseline of the programme increases by R13.261 million or 43.3 per cent in 2026/27, R1.543 million or 3.5 per cent in 2027/28 and by R1.583 million or 3.5 per cent in 2028/29 financial years. The increase is mainly attributable to the filling of vacancies within the programme, as well as additional funding provided for Traditional Leaders and Councils as an adjustment carry-through on goods and services (sitting allowances, disputes on traditional authorities and opening ceremonies) over the MTEF.

8.5.3 Service delivery measures

Programme 5: House of Traditional Leaders

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of Approved Research reports on Genealogy	8	8	8	8
Number of functional Provincial House Committees	5	5	5	5
Number of agrarian projects monitored in Traditional councils within the 3 Districts	12	12	12	12
Number of matters affecting the business of the HTL processed	4	4	4	4
Number of legal services impacting on the institution of Traditional & Khoisan Leadership rendered	2	2	2	2
Number of initiation schools complying with Customary Initiation Act	120	120	120	120
Number of Traditional Councils monitored on the implementation of Rural Invest program	3	3	3	3
Number of Anti GBVF interventions/ campaigns for traditional leadership	4	4	4	4
Number of greenhouse projects monitored in Traditional communities within the 3 district municipalities	12	12	12	12
Number of District Development Model projects monitored in Traditional communities	3	3	3	3
Number of Local houses participating in DDM structures	9	9	9	9
Percentage of Traditional Leadership succession disputes processed	100%	100%	100%	100%

8.6. Other programme information

8.6.1 Personnel numbers and costs

Table 4.18: Summary of departmental personnel numbers and costs: Co-Operative Governance, Human Settlements and Traditional Affairs

R thousands	Actual						Revised estimate				Medium-term expenditure estimate						Average annual growth over MTFF			
	2022/23		2023/24		2024/25		2025/26				2026/27		2027/28		2028/29		2025/26 - 2028/29			
	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Filled posts	Additional posts	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. growth rate	Costs growth rate	% Costs of Total	
Salary level																				
1 – 6	608	215 432	597	231 415	634	260 221	674	–	674	262 302	863	276 106	863	288 385	863	303 829	8.6%	5.0%	32.0%	
7 – 10	259	157 220	281	158 533	268	174 852	294	–	294	201 259	424	234 211	424	245 436	424	257 945	13.0%	8.6%	26.4%	
11 – 12	144	139 555	141	153 963	156	157 892	143	–	143	150 093	199	178 189	199	187 680	199	193 026	11.6%	8.7%	19.9%	
13 – 16	55	76 658	50	69 726	57	75 854	58	–	58	85 674	67	96 314	67	101 978	67	104 340	4.9%	6.8%	10.9%	
Other	601	56 563	649	66 097	649	67 252	766	–	766	82 171	689	95 401	689	99 084	689	105 647	-3.5%	8.7%	10.8%	
Total	1 667	645 428	1 718	679 753	1 764	736 072	1 935	–	1 935	781 499	2 242	880 221	2 242	922 563	2 242	964 787	5.0%	7.3%	100.0%	
Programme																				
1: Administration	300	189 711	288	195 364	315	203 901	296	–	296	213 417	439	257 936	439	270 377	439	282 672	14.0%	9.8%	28.7%	
2: Human Settlements	188	124 788	187	131 374	194	133 090	177	–	177	136 657	281	156 200	281	163 697	281	171 227	16.7%	7.8%	17.7%	
3: Cooperative Governance	639	227 319	695	240 955	708	261 842	744	–	744	278 401	652	284 859	652	298 564	652	312 227	-4.3%	3.9%	33.3%	
4: Traditional Institutional Development	515	87 149	524	90 328	521	102 659	686	–	686	132 386	834	151 927	834	159 220	834	166 544	6.7%	8.0%	17.2%	
5: House of Traditional Leaders	25	16 461	24	16 631	26	18 655	32	–	32	20 638	36	29 299	36	30 705	36	32 117	4.0%	15.9%	3.1%	
Total	1 667	645 428	1 718	674 652	1 764	720 147	1 935	–	1 935	781 499	2 242	880 221	2 242	922 563	2 242	964 787	5.0%	7.3%	100.0%	
Employee dispensation classification																				
Public Service Act appointees not covered by OSDs							1 099	1	1 100	690 015	1 099	735 284	1 099	742 093	1 099	775 487	-0.0%	4.0%	83.5%	
Public Service Act appointees still to be covered by OSDs							–	–	–	–	–	–	–	–	–	–	–	–	–	
Professional Nurses, Staff Nurses and Nursing Assistants							–	–	–	–	–	–	–	–	–	–	–	–	–	
Legal Professionals							4	–	4	3 482	4	3 642	4	3 806	4	3 977	–	4.5%	0.4%	
Social Services Professions							–	–	–	–	–	–	–	–	–	–	–	–	–	
Engineering Professions and related occupations							17	–	17	17 540	17	18 329	17	19 154	17	20 016	–	4.5%	2.1%	
Medical and related professionals							–	–	–	–	–	–	–	–	–	–	–	–	–	
Therapeutic, Diagnostic and other related Allied Health Professionals							–	–	–	–	–	–	–	–	–	–	–	–	–	
Educators and related professionals							–	–	–	–	–	–	–	–	–	–	–	–	–	
Others such as interns, EPWP, learnerships, etc.							850	–	850	115 462	850	122 966	850	124 233	850	129 823	–	4.0%	14.0%	
Total	1 970	1 971	826 499	1 970	880 221	1 970	889 286	1 970	889 286	1 970	929 303	1 970	929 303	1 970	929 303	1 970	929 303	-0.0%	4.0%	100.0%

1. Personnel numbers includes all filled posts together with those posts additional to the approved establishment

8.6.2 Training

Table 4.19: Information on training: Co-Operative Governance, Human Settlements and Traditional Affairs

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Number of staff	1 667	1 718	1 764	1 935	1 935	1 935	2 242	2 242	2 242
Number of personnel trained	493	493	493	493	493	493	493	493	493
of which									
Male	210	210	210	210	210	210	210	210	210
Female	283	283	283	283	283	283	283	283	283
Number of training opportunities	56	56	56	56	56	56	56	56	56
of which									
Tertiary	24	24	24	24	24	24	24	24	24
Workshops	13	13	13	13	13	13	13	13	13
Seminars	9	9	9	9	9	9	9	9	9
Other	10	10	10	10	10	10	10	10	10
Number of bursaries offered	–	–	–	–	–	–	–	–	–
Number of interns appointed	36	36	36	36	36	36	36	36	36
Number of learnerships appointed	4	4	4	4	4	4	4	4	4
Number of days spent on training	440	440	440	440	440	440	440	440	440
Payments on training by programme									
1. Administration	1 783	1 975	2 024	4 500	4 500	1 973	6 954	8 762	9 156
2. Human Settlements	–	–	–	–	–	–	–	–	–
3. Cooperative Governance	1 931	2 159	15 068	1 369	1 369	1 369	1 321	1 550	1 620
4. Traditional Institutional Development	–	992	–	–	–	–	–	–	–
5. House Of Traditional Leaders	–	–	–	–	–	–	–	–	–
Total payments on training	3 714	5 126	17 092	5 869	5 869	3 342	8 275	10 312	10 776

8.6.3 Reconciliation of structural changes

There are no changes on Budget and Program structure.

Annexure to the Estimates of Provincial Revenue and Expenditure

Table B.1: Specifications of receipts

Table B.1: Specification of receipts: Co-Operative Governance, Human Settlements and Traditional Affairs

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	558	586	612	462	462	496	546	550	575
Sales of goods and services produced by department (excl. capital assets)	558	586	612	462	462	496	546	550	575
Sales by market establishments	166	174	612	408	408	496	483	487	509
Administrative fees	-	-	-	-	-	-	-	-	-
Other sales	392	412	-	54	54	-	63	63	66
Of which									
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other used current goods (excl. capital assets)	-	-	-	-	-	-	-	-	-
Transfers received from:	-	-	-	-	-	-	-	-	-
Other governmental units (Excl. Equitable share and conditional grants)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	4 657	6 664	5 061	3 810	3 810	3 826	4 155	4 205	4 394
Interest	4 657	6 664	5 061	3 810	3 810	3 826	4 155	4 205	4 394
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	469	219	210	140	140	2 457	170	190	199
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	469	219	210	140	140	2 457	170	190	199
Financial transactions in assets and liabilities	1 040	779	6 091	75	75	192	75	75	78
Total	6 724	8 248	11 974	4 487	4 487	6 971	4 946	5 020	5 246

Table B.2: Receipts: Sector specific “of which” items

Table B.2: Receipts: Sector specific 'of which' items

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Co-Operative Governance, Human Settlements and Traditional Affairs									
Tax receipts									
.....									
Sales of goods and services other than capital assets	558	586	612	462	462	496	546	550	575
Sales of goods and services produced by department (excl. capital assets)	558	586	612	462	462	496	546	550	575
Sales by market establishments	166	174	612	408	408	496	483	487	509
.....									
Other sales	392	412	-	54	54	-	63	63	66
Of which									
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
.....									
Total	6 724	8 248	11 974	4 487	4 487	6 971	4 946	5 020	5 246

Table B.3: Payments and estimates by economic classification

Table B.3: Payments and estimates by economic classification: Co-Operative Governance, Human Settlements and Traditional Affairs

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	901 092	950 917	984 727	1 070 048	1 087 773	1 087 773	1 171 770	1 233 857	1 291 697
Compensation of employees	645 428	674 652	720 147	826 499	781 499	781 499	880 221	922 563	964 787
Salaries and wages	559 505	583 709	623 060	697 132	653 752	673 580	785 366	807 842	845 529
Social contributions	85 923	90 943	97 087	129 367	127 747	107 919	94 855	114 721	119 258
Goods and services	255 664	276 265	264 580	243 549	306 274	306 274	291 549	311 294	326 910
Administrative fees	678	1 056	962	1 675	2 038	2 038	2 001	2 314	2 416
Advertising	3 453	2 819	3 209	1 719	3 369	3 369	2 731	2 327	2 433
Minor assets	768	4 470	3 477	361	361	361	234	1 839	1 922
Audit costs: External	14 596	14 074	13 510	15 000	15 000	15 000	17 363	16 893	17 653
Catering: Departmental activities	2 272	2 704	5 060	3 245	4 640	4 715	4 932	4 394	4 591
Communication (G&S)	15 145	24 297	20 722	24 555	25 085	25 010	27 464	33 545	33 922
Computer services	1 903	7 054	2 010	618	623	623	1 311	1 492	1 560
Consultants: Business and advisory services	37 758	33 347	17 586	4 650	16 196	16 196	9 540	10 233	13 783
Infrastructure and planning services	325	1 011	12	3 393	3 158	3 158	2 836	3 678	3 850
Legal services (G&S)	3 083	15 860	10 780	7 000	12 000	12 000	8 235	9 271	9 688
Contractors	4 191	5 743	4 407	1 921	7 839	7 839	3 077	4 350	4 546
Agency and support/outourced services	5 661	8 287	6 835	3 504	8 429	8 428	4 411	3 302	3 451
Fleet services (incl. government motor transport)	12 957	11 584	10 552	13 828	13 828	13 828	15 580	17 326	18 106
Inventory: Clothing material and accessories	627	478	714	339	1 418	1 419	607	608	635
Inventory: Fuel, oil and gas	—	—	—	—	—	—	—	907	948
Inventory: Materials and supplies	52 097	32 191	37 931	45 500	52 200	52 200	45 500	45 500	47 548
Inventory: Other supplies	1 708	—	—	—	—	—	—	—	—
Consumable supplies	2 715	2 975	2 920	2 215	2 211	2 211	1 711	1 788	1 868
Consumables: Stationery, printing and office supplies	3 620	3 970	4 562	6 000	6 030	6 030	7 669	6 969	7 283
Operating leases	30 926	37 712	36 942	40 077	44 577	44 577	48 398	48 888	51 194
Rental and hiring	—	—	387	—	112	112	—	—	—
Property payments	14 603	15 509	14 722	14 100	16 000	16 000	26 693	29 000	30 305
Transport provided: Departmental activity	—	—	341	601	901	903	786	227	237
Travel and subsistence	40 682	42 269	45 951	43 666	53 585	53 558	47 019	47 969	49 667
Training and development	3 714	5 126	17 092	5 869	11 244	11 244	8 275	10 312	10 776
Operating payments	1 305	2 060	1 908	2 741	3 817	3 817	3 300	7 011	7 325
Venues and facilities	877	1 669	1 988	972	1 613	1 638	1 876	1 151	1 203
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	1 592 423	1 317 198	1 443 469	1 172 489	1 180 377	1 180 377	1 126 900	1 097 964	1 133 809
Provinces and municipalities	198	160	134	241	241	241	253	265	277
Provinces	198	160	134	241	241	241	253	265	277
Provincial Revenue Funds	126	118	134	121	121	121	127	133	139
Provincial agencies and funds	72	42	—	120	120	120	126	132	138
Non-profit institutions	28 747	36 172	37 391	39 800	40 800	40 800	41 400	43 219	46 166
Households	1 563 478	1 280 866	1 405 944	1 132 448	1 139 336	1 139 336	1 085 247	1 054 480	1 087 366
Social benefits	4 363	3 858	3 768	3 023	3 023	3 023	6 359	2 212	2 312
Other transfers to households	1 559 115	1 277 008	1 402 176	1 129 425	1 136 313	1 136 313	1 078 888	1 052 268	1 085 054
Payments for capital assets	75 621	224 952	174 824	117 590	120 633	120 633	71 768	62 292	42 991
Buildings and other fixed structures	36 689	113 894	77 167	57 340	55 874	55 874	39 277	26 765	21 595
Buildings	26 902	113 832	40 719	55 840	54 374	54 374	39 277	26 765	21 595
Other fixed structures	9 787	62	36 448	1 500	1 500	1 500	—	—	—
Machinery and equipment	5 030	27 700	55 688	14 300	21 566	21 566	18 059	25 455	11 586
Transport equipment	—	15 089	44 981	5 000	5 000	5 189	7 696	12 241	5 777
Other machinery and equipment	5 030	12 611	10 707	9 300	16 566	16 377	10 363	13 214	5 809
Software and other intangible assets	33 902	83 358	41 969	45 950	43 193	43 193	14 432	10 072	9 810
Payments for financial assets	—	95	48	—	—	—	—	—	—
Total economic classification	2 569 136	2 493 162	2 603 068	2 360 127	2 388 783	2 388 783	2 370 438	2 394 113	2 468 497

Table B.3(i): Payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	315 398	353 398	335 858	349 395	368 545	368 545	431 908	461 491	482 489
Compensation of employees	189 711	195 364	203 901	214 417	213 417	213 417	257 936	270 377	282 672
Salaries and wages	162 349	167 482	174 168	158 613	158 613	180 773	225 345	232 230	243 680
Social contributions	27 362	27 882	29 733	55 804	54 804	32 644	32 591	38 147	38 992
Goods and services	125 687	158 034	131 957	134 978	155 128	155 128	173 972	191 114	199 817
Administrative fees	316	431	402	525	608	608	735	1 039	1 085
Advertising	3 453	2 225	2 675	1 100	2 400	2 400	1 700	1 263	1 320
Minor assets	768	347	15	361	361	361	234	1 839	1 922
Audit costs: External	14 596	14 074	13 510	15 000	15 000	15 000	17 363	16 893	17 653
Catering: Departmental activities	537	1 032	798	710	794	794	910	436	455
Communication (G&S)	12 642	20 150	9 397	14 169	14 169	14 169	17 496	22 950	23 983
Computer services	1 709	6 575	1 967	400	400	400	850	835	873
Consultants: Business and advisory services	1 063	1 192	539	500	313	313	2 221	2 321	2 425
Legal services (G&S)	3 083	15 860	10 780	7 000	12 000	12 000	8 235	9 271	9 688
Contractors	1 979	4 300	2 802	750	2 550	2 550	870	2 110	2 205
Fleet services (incl. government motor transport)	12 957	11 584	10 552	13 828	13 828	13 828	15 580	17 326	18 106
Inventory: Clothing material and accessories	–	–	–	–	–	–	52	28	29
Inventory: Fuel, oil and gas	–	–	–	–	–	–	–	907	948
Consumable supplies	2 686	2 975	2 337	2 215	2 211	2 211	1 711	1 788	1 868
Consumables: Stationery, printing and office supplies	3 538	3 827	4 562	4 500	4 500	4 500	6 669	6 969	7 283
Operating leases	30 926	37 712	36 942	40 077	44 577	44 577	48 398	48 888	51 194
Property payments	14 603	15 005	13 876	14 100	16 000	16 000	26 693	29 000	30 305
Travel and subsistence	17 627	15 818	16 012	12 950	17 243	17 243	13 198	11 937	12 472
Training and development	1 783	1 975	2 024	4 500	3 500	3 500	6 954	8 762	9 156
Operating payments	1 205	1 832	1 795	1 849	3 349	3 349	2 513	5 801	6 062
Venues and facilities	216	1 120	972	444	1 325	1 325	1 590	751	785
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	4 037	2 809	2 757	2 469	3 264	3 264	6 612	2 477	2 589
Provinces and municipalities	198	160	134	241	241	241	253	265	277
Provinces	198	160	134	241	241	241	253	265	277
Provincial Revenue Funds	126	118	134	121	121	121	127	133	139
Provincial agencies and funds	72	42	–	120	120	120	126	132	138
Households	3 839	2 649	2 623	2 228	3 023	3 023	6 359	2 212	2 312
Social benefits	3 839	2 649	2 623	2 228	3 023	3 023	6 359	2 212	2 312
Payments for capital assets	7 759	14 823	12 624	11 000	19 359	19 359	18 409	25 455	11 586
Buildings and other fixed structures	–	–	2 391	–	–	–	–	–	–
Buildings	–	–	2 391	–	–	–	–	–	–
Machinery and equipment	4 746	14 823	9 731	11 000	18 266	18 266	18 059	25 455	11 586
Transport equipment	–	7 039	3 204	5 000	5 000	5 189	7 696	12 241	5 777
Other machinery and equipment	4 746	7 784	6 527	6 000	13 266	13 077	10 363	13 214	5 809
Software and other intangible assets	3 013	–	502	–	1 093	1 093	350	–	–
Payments for financial assets	–	95	48	–	–	–	–	–	–
Total economic classification: Programme 1	327 194	371 125	351 287	362 864	391 168	391 168	456 929	489 423	496 664

Table B.3(ii): Payments and estimates by economic classification: Human Settlements

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	140 085	146 185	146 875	174 506	154 306	154 306	172 419	181 194	189 527
Compensation of employees	124 788	131 374	133 090	158 657	136 657	136 657	156 200	163 697	171 227
Salaries and wages	108 145	113 569	114 771	141 806	119 806	117 296	142 253	146 873	152 772
Social contributions	16 643	17 805	18 319	16 851	16 851	19 361	13 947	16 824	18 455
Goods and services	15 297	14 811	13 785	15 849	17 649	17 649	16 219	17 497	18 300
Administrative fees	52	71	75	327	437	437	318	357	372
Catering: Departmental activities	17	101	13	–	–	75	130	–	–
Communication (G&S)	1 150	1 209	1 212	2 702	2 702	2 627	2 615	3 340	3 490
Computer services	24	–	–	–	–	–	–	–	–
Agency and support/outsourced services	2 000	1 943	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	–	–	–	–	300	300	–	–	–
Consumable supplies	29	–	–	–	–	–	–	–	–
Transport provided: Departmental activity	–	–	–	–	–	2	–	–	–
Travel and subsistence	11 994	11 458	12 377	12 596	13 986	13 959	12 903	13 556	14 183
Operating payments	31	29	108	224	224	224	253	244	255
Venues and facilities	–	–	–	–	–	25	–	–	–
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	1 559 639	1 278 217	1 403 321	1 130 220	1 136 313	1 136 313	1 078 888	1 052 268	1 085 054
Households	1 559 639	1 278 217	1 403 321	1 130 220	1 136 313	1 136 313	1 078 888	1 052 268	1 085 054
Social benefits	524	1 209	1 145	795	–	–	–	–	–
Other transfers to households	1 559 115	1 277 008	1 402 176	1 129 425	1 136 313	1 136 313	1 078 888	1 052 268	1 085 054
Payments for capital assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 2	1 699 724	1 424 402	1 550 196	1 304 726	1 290 619	1 290 619	1 251 307	1 233 462	1 274 581

Table B.3(iii): Payments and estimates by economic classification: Cooperative Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	322 558	295 401	346 417	360 979	380 788	380 788	359 868	374 249	392 284
Compensation of employees	227 319	240 955	261 842	287 401	278 401	278 401	284 859	298 564	312 227
Salaries and wages	191 046	201 889	219 648	239 027	230 647	230 647	251 244	255 735	268 414
Social contributions	36 273	39 066	42 194	48 374	47 754	47 754	33 615	42 829	43 813
Goods and services	95 239	54 446	84 575	73 578	102 387	102 387	75 009	75 685	80 057
Administrative fees	80	57	68	179	304	304	288	229	240
Advertising	—	—	—	81	81	81	81	89	93
Catering: Departmental activities	1 130	355	1 409	871	936	936	812	778	813
Communication (G&S)	984	2 491	9 641	6 705	7 235	7 235	6 320	6 176	5 323
Computer services	170	479	43	218	223	223	461	657	687
Consultants: Business and advisory services	24 611	4 897	4 681	150	7 857	7 857	1 359	3 254	5 490
Infrastructure and planning services	325	1 011	12	3 393	3 158	3 158	2 836	2 218	2 324
Contractors	2 176	253	88	—	3 050	3 050	—	—	—
Agency and support/outourced services	3 661	6 344	6 835	3 504	8 429	8 428	4 411	3 302	3 451
Inventory: Clothing material and accessories	627	478	714	339	1 118	1 119	555	580	606
Inventory: Materials and supplies	52 097	30 220	37 931	45 500	52 200	52 200	45 500	45 500	47 548
Inventory: Other supplies	1 708	—	—	—	—	—	—	—	—
Consumable supplies	—	—	555	—	—	—	—	—	—
Consumables: Stationery, printing and office supplies	82	143	—	1 500	1 530	1 530	1 000	—	—
Rental and hiring	—	—	387	—	10	10	—	—	—
Property payments	—	—	846	—	—	—	—	—	—
Transport provided: Departmental activity	—	—	173	601	901	901	786	227	237
Travel and subsistence	5 276	5 430	5 938	8 757	9 309	9 309	9 081	10 439	10 909
Training and development	1 931	2 159	15 068	1 369	5 744	5 744	1 321	1 550	1 620
Operating payments	67	129	2	300	191	191	148	564	589
Venues and facilities	314	—	184	111	111	111	50	122	127
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	—	—	—	—	—	—	—	—	—
Payments for capital assets	43 186	93 470	49 681	47 950	44 100	44 100	14 082	10 072	9 810
Buildings and other fixed structures	12 013	2 062	8 195	1 500	1 500	1 500	—	—	—
Buildings	2 226	2 000	1 042	—	—	—	—	—	—
Other fixed structures	9 787	62	7 153	1 500	1 500	1 500	—	—	—
Machinery and equipment	284	8 050	19	500	500	500	—	—	—
Transport equipment	—	8 050	—	—	—	—	—	—	—
Other machinery and equipment	284	—	19	500	500	500	—	—	—
Software and other intangible assets	30 889	83 358	41 467	45 950	42 100	42 100	14 082	10 072	9 810
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 3	365 744	388 871	396 098	408 929	424 888	424 888	373 950	384 321	402 094

Table B.3(iv): Payments and estimates by economic classification: Traditional Institutional Development

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	102 141	129 740	126 745	154 530	148 956	148 956	163 676	171 481	180 372
Compensation of employees	87 149	90 328	102 659	145 386	132 386	132 386	151 927	159 220	166 544
Salaries and wages	83 510	86 289	98 221	139 807	126 807	126 807	142 920	148 251	154 913
Social contributions	3 639	4 039	4 438	5 579	5 579	5 579	9 007	10 969	11 631
Goods and services	14 992	39 412	24 086	9 144	16 570	16 570	11 749	12 261	13 828
Administrative fees	28	39	101	89	102	102	93	97	101
Advertising	—	—	36	—	—	—	—	—	—
Minor assets	—	4 123	3 462	—	—	—	—	—	—
Catering: Departmental activities	251	1 069	2 008	417	953	953	1 084	1 116	1 166
Communication (G&S)	142	119	121	460	460	460	494	516	538
Consultants: Business and advisory services	12 078	27 258	12 366	4 000	8 026	8 026	5 960	4 658	5 868
Infrastructure and planning services	—	—	—	—	—	—	—	1 460	1 526
Contractors	—	309	445	—	148	148	228	258	270
Inventory: Materials and supplies	—	1 971	—	—	—	—	—	—	—
Rental and hiring	—	—	—	—	102	102	—	—	—
Property payments	—	504	—	—	—	—	—	—	—
Transport provided: Departmental activity	—	—	168	—	—	—	—	—	—
Travel and subsistence	2 478	2 817	4 632	3 863	4 759	4 759	3 559	3 811	3 999
Training and development	—	992	—	—	2 000	2 000	—	—	—
Operating payments	2	70	3	315	20	20	331	345	360
Venues and facilities	13	141	744	—	—	—	—	—	—
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	28 747	36 172	37 391	39 800	40 800	40 800	41 400	43 219	46 166
Non-profit institutions	28 747	36 172	37 391	39 800	40 800	40 800	41 400	43 219	46 166
Payments for capital assets	24 676	116 659	112 519	58 640	57 174	57 174	39 277	26 765	21 595
Buildings and other fixed structures	24 676	111 832	66 581	55 840	54 374	54 374	39 277	26 765	21 595
Buildings	24 676	111 832	37 286	55 840	54 374	54 374	39 277	26 765	21 595
Other fixed structures	—	—	29 295	—	—	—	—	—	—
Machinery and equipment	—	4 827	45 938	2 800	2 800	2 800	—	—	—
Transport equipment	—	—	41 777	—	—	—	—	—	—
Other machinery and equipment	—	4 827	4 161	2 800	2 800	2 800	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 4	155 564	282 571	276 655	252 970	246 930	246 930	244 353	241 465	248 133

Table B.3(v): Payments and estimates by economic classification: House of Traditional Leaders

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	20 910	26 193	28 832	30 638	35 178	35 178	43 899	45 442	47 025
Compensation of employees	16 461	16 631	18 655	20 638	20 638	20 638	29 299	30 705	32 117
Salaries and wages	14 455	14 480	16 252	17 879	17 879	18 057	23 604	24 753	25 750
Social contributions	2 006	2 151	2 403	2 759	2 759	2 581	5 695	5 952	6 367
Goods and services	4 449	9 562	10 177	10 000	14 540	14 540	14 600	14 737	14 908
Administrative fees	202	458	316	555	587	587	567	592	618
Advertising	—	594	498	538	888	888	950	975	1 020
Catering: Departmental activities	337	147	832	1 247	1 957	1 957	1 996	2 064	2 157
Communication (G&S)	227	328	351	519	519	519	539	563	588
Consultants: Business and advisory services	6	—	—	—	—	—	—	—	—
Contractors	36	881	1 072	1 171	2 091	2 091	1 979	1 982	2 071
Consumable supplies	—	—	28	—	—	—	—	—	—
Travel and subsistence	3 307	6 746	6 992	5 500	8 288	8 288	8 278	8 226	8 104
Operating payments	—	—	—	53	33	33	55	57	59
Venues and facilities	334	408	88	417	177	177	236	278	291
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	—	—	—	—	—	—	—	—	—
Payments for capital assets	—	—	—	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 5	20 910	26 193	28 832	30 638	35 178	35 178	43 899	45 442	47 025

Table B.4: Payments and estimates by economic classification: Conditional grant Development and Planning

Table B.4(a): Payments and estimates by economic classification: Human Settlements Development Grant

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	—	—	—	—	—	—	—	—	—
Compensation of employees	—	—	—	—	—	—	—	—	—
Goods and services	—	—	—	—	—	—	—	—	—
Transfers and subsidies	1 024 416	968 267	1 167 744	942 978	942 978	942 978	883 591	921 511	952 289
Households	1 024 416	968 267	1 167 744	942 978	942 978	942 978	883 591	921 511	952 289
Other transfers to households	1 024 416	968 267	1 167 744	942 978	942 978	942 978	883 591	921 511	952 289
Payments for capital assets	—	—	—	—	—	—	—	—	—
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	—	—	—	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification	1 024 416	968 267	1 167 744	942 978	942 978	942 978	883 591	921 511	952 289

Table B.4(b): Payments and estimates by economic classification: Informal Settlements Upgrading Partnership Grant

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	—	—	—	—	—	—	—	—	—
Compensation of employees	—	—	—	—	—	—	—	—	—
Goods and services	—	—	—	—	—	—	—	—	—
Transfers and subsidies	493 466	260 142	216 666	184 593	184 593	184 593	128 297	130 757	132 765
Households	493 466	260 142	216 666	184 593	184 593	184 593	128 297	130 757	132 765
Other transfers to households	493 466	260 142	216 666	184 593	184 593	184 593	128 297	130 757	132 765
Payments for capital assets	—	—	—	—	—	—	—	—	—
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	—	—	—	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification	493 466	260 142	216 666	184 593	184 593	184 593	128 297	130 757	132 765

Table B.4(c): Payments and estimates by economic classification: Provincial Emergency Housing Grant

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	-	-	-	-	-	-	-	-	-
Compensation of employees	-	-	-	-	-	-	-	-	-
Goods and services	-	-	-	-	-	-	-	-	-
Transfers and subsidies	20 234	-	-	-	-	-	-	-	-
Households	20 234	-	-	-	-	-	-	-	-
Other transfers to households	20 234	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	20 234	-	-	-	-	-	-	-	-

Table B.4(d): Payments and estimates by economic classification: Expanded Public Works Programme Integrated Grant for Provinces

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	4 563	4 151	2 309	3 504	3 504	3 504	3 606	-	-
Compensation of employees	35	49	39	-	-	-	-	-	-
Social contributions	35	49	39	-	-	-	-	-	-
Goods and services	4 528	4 102	2 270	3 504	3 504	3 504	3 606	-	-
Agency and support/outourced services	4 528	4 102	2 270	3 504	3 504	3 504	3 606	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	4 563	4 151	2 309	3 504	3 504	3 504	3 606	-	-

Table B.4: Payments and estimates by economic classification: Goods and Services level 4 items.**Table B.4: Payments and estimates by economic classification: 'Goods and Services level 4 items'**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments									
.....									
Goods and services	255 664	276 265	264 580	243 549	306 274	306 274	291 549	311 294	326 910
Administrative fees	678	1 056	962	1 675	2 038	2 038	2 001	2 314	2 416
Advertising	3 453	2 819	3 209	1 719	3 369	3 369	2 731	2 327	2 433
Minor assets	768	4 470	3 477	361	361	361	234	1 839	1 922
Audit costs: External	14 596	14 074	13 510	15 000	15 000	15 000	17 363	16 893	17 653
Bursaries: Employees	—	—	—	—	—	—	—	—	—
Catering: Departmental activities	2 272	2 704	5 060	3 245	4 640	4 715	4 932	4 394	4 591
Communication (G&S)	15 145	24 297	20 722	24 555	25 085	25 010	27 464	33 545	33 922
Computer services	1 903	7 054	2 010	618	623	623	1 311	1 492	1 560
Consultants: Business and advisory services	37 758	33 347	17 586	4 650	16 196	16 196	9 540	10 233	13 783
Infrastructure and planning services	325	1 011	12	3 393	3 158	3 158	2 836	3 678	3 850
Laboratory services	—	—	—	—	—	—	—	—	—
Legal services (G&S)	3 083	15 860	10 780	7 000	12 000	12 000	8 235	9 271	9 688
Science and technological services	—	—	—	—	—	—	—	—	—
Contractors	4 191	5 743	4 407	1 921	7 839	7 839	3 077	4 350	4 546
Agency and support/outsource services	5 661	8 287	6 835	3 504	8 429	8 428	4 411	3 302	3 451
Entertainment	—	—	—	—	—	—	—	—	—
Fleet services (incl. government motor transport)	12 957	11 584	10 552	13 828	13 828	13 828	15 580	17 326	18 106
Housing	—	—	—	—	—	—	—	—	—
Inventory: Clothing material and accessories	627	478	714	339	1 418	1 419	607	608	635
Inventory: Farming supplies	—	—	—	—	—	—	—	—	—
Inventory: Food and food supplies	—	—	—	—	—	—	—	—	—
Inventory: Fuel, oil and gas	—	—	—	—	—	—	—	907	948
Inventory: Learner and teacher support material	—	—	—	—	—	—	—	—	—
Inventory: Materials and supplies	52 097	32 191	37 931	45 500	52 200	52 200	45 500	45 500	47 548
Inventory: Medical supplies	—	—	—	—	—	—	—	—	—
Inventory: Medicine	—	—	—	—	—	—	—	—	—
Medsas inventory interface	—	—	—	—	—	—	—	—	—
Inventory: Other supplies	1 708	—	—	—	—	—	—	—	—
Consumable supplies	2 715	2 975	2 920	2 215	2 211	2 211	1 711	1 788	1 868
Consumables: Stationery, printing and office supplies	3 620	3 970	4 562	6 000	6 030	6 030	7 669	6 969	7 283
Operating leases	30 926	37 712	36 942	40 077	44 577	44 577	48 398	48 888	51 194
Rental and hiring	—	—	387	—	112	112	—	—	—
Property payments	14 603	15 509	14 722	14 100	16 000	16 000	26 693	29 000	30 305
Transport provided: Departmental activity	—	—	341	601	901	903	786	227	237
Travel and subsistence	40 682	42 269	45 951	43 666	53 585	53 558	47 019	47 969	49 667
Training and development	3 714	5 126	17 092	5 869	11 244	11 244	8 275	10 312	10 776
Operating payments	1 305	2 060	1 908	2 741	3 817	3 817	3 300	7 011	7 325
Venues and facilities	877	1 669	1 988	972	1 613	1 638	1 876	1 151	1 203
.....									
Total economic classification	255 664	276 265	264 580	243 549	306 274	306 274	291 549	311 294	326 910

Table B.5: Details on infrastructure

Not applicable

Table B.6: Detailed information for PPP's

Not applicable

Table B.7: Detailed financial information for public entities

Not applicable

Table B.7 (a): Summary of Departmental transfers to other entities (e.g. NGOs)**Table B.7.1: Summary of departmental transfers to other entities (for example NGOs)**

R thousand	Sub programme	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
		2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Traditional councils										
Amashangana TC	Traditional Resource Administration	300	–	564	600	600	600	600	628	658
Hoxane TC	Traditional Resource Administration	300	300	600	600	600	600	600	628	658
Jongilanga TC	Traditional Resource Administration	300	300	600	600	600	600	600	628	658
Malele TC	Traditional Resource Administration	300	300	600	600	600	600	600	628	658
Mathibela TC	Traditional Resource Administration	300	300	600	600	600	600	600	628	658
Mnisi TC	Traditional Resource Administration	300	299	600	600	600	600	600	628	658
Moletele TC	Traditional Resource Administration	300	299	581	600	600	600	600	628	658
Moreipuso TC	Traditional Resource Administration	300	300	600	600	600	600	600	628	658
Sethlare TC	Traditional Resource Administration	300	299	600	600	600	600	600	628	658
Thabakgolo TC	Traditional Resource Administration	300	290	329	600	600	600	600	628	658
Manjolo TC	Traditional Resource Administration	300	300	600	600	600	600	600	628	658
Embhuleni TC	Traditional Resource Administration	300	284	600	600	600	600	600	628	658
Mandlamakhulu TC	Traditional Resource Administration	300	300	500	600	600	600	600	628	658
Somcuba Bhevuva TC	Traditional Resource Administration	300	300	487	600	600	600	600	628	658
Enikakuyengwa TC	Traditional Resource Administration	300	300	600	600	600	600	600	628	658
Mpiskazi TC	Traditional Resource Administration	300	300	600	600	600	600	600	628	658
Ebutsini TC	Traditional Resource Administration	300	300	600	600	600	600	600	628	658
Madlangampisi TC	Traditional Resource Administration	300	277	600	600	600	600	600	628	658
Duma TC	Traditional Resource Administration	300	300	600	600	600	600	600	628	658
Emfumbeni TC	Traditional Resource Administration	300	300	600	600	600	600	600	628	658
Enkhaba TC	Traditional Resource Administration	300	280	600	600	600	600	600	628	658
Mahlaphaphapha TC	Traditional Resource Administration	300	300	591	600	600	600	600	628	658
Madabukela TC	Traditional Resource Administration	300	267	598	600	600	600	600	628	658
Lekgoetla TC	Traditional Resource Administration	300	300	616	600	600	600	600	628	658
Ndlela TC	Traditional Resource Administration	300	256	600	600	600	600	600	628	658
Total departmental transfers to other entities		7 500	7 051	14 466	15 000	15 000	15 000	15 000	15 700	16 450
R thousand	Sub programme	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
		2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Traditional councils										
Mahlolo TC Kwa Ndalasa	Traditional Resource Administration	300	300	600	600	600	600	600	628	658
Ogenyaneni TC	Traditional Resource Administration	300	300	600	600	600	600	600	628	658
Matsamo TC	Traditional Resource Administration	300	300	600	600	600	600	600	628	658
Mlambo TC	Traditional Resource Administration	300	275	600	600	600	600	600	628	658
Mawewe TC	Traditional Resource Administration	300	300	600	600	600	600	600	628	658
Mhlaba TC	Traditional Resource Administration	300	290	547	600	600	600	600	628	658
Siboshwa TC	Traditional Resource Administration	300	–	425	600	600	600	600	628	658
Hoyi TC	Traditional Resource Administration	300	127	530	600	600	600	600	628	658
Lugedlane TC	Traditional Resource Administration	300	300	600	600	600	600	600	628	658
Masoyi TC	Traditional Resource Administration	300	299	600	600	600	600	600	628	658
Nkambeni TC	Traditional Resource Administration	300	300	585	600	600	600	600	628	658
Mdluli TC	Traditional Resource Administration	300	300	600	600	600	600	600	628	658
Gutshwa TC	Traditional Resource Administration	300	300	300	600	600	600	600	628	658
Mbuyane TC	Traditional Resource Administration	300	300	600	600	600	600	600	628	658
Msogwaba TC	Traditional Resource Administration	300	189	596	600	600	600	600	628	658
Mpakeni TC	Traditional Resource Administration	300	300	600	600	600	600	600	628	658
Lomshiyo TC	Traditional Resource Administration	300	300	600	600	600	600	600	628	658
Engindini TC	Traditional Resource Administration	300	–	600	600	600	600	600	628	658
Mohlala TC	Traditional Resource Administration	300	300	600	600	600	600	600	628	658
Mashilane TC	Traditional Resource Administration	300	300	600	600	600	600	600	628	658
Kgarudi TC	Traditional Resource Administration	300	267	600	600	600	600	600	628	658
Mogane TC	Traditional Resource Administration	300	300	1 480	600	600	600	600	628	658
Manala Mbongo KC	Traditional Resource Administration	300	289	600	1 900	1 900	1 900	1 900	1 956	1 992
Ndzundza Fene TC	Traditional Resource Administration	300	300	600	600	600	600	600	628	658
Manala Mgibe TC	Traditional Resource Administration	300	300	600	600	600	600	600	628	658
Total departmental transfers to other entities		7 500	6 536	15 263	16 300	16 300	16 300	16 300	17 028	17 784

R thousand	Sub programme	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
		2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Traditional councils										
Manala Makerane	Traditional Resource Administration	300	300	600	600	600	600	600	628	658
Ndzundza Pungutsha TC	Traditional Resource Administration	300	300	600	600	600	600	600	628	658
Bakgatla Ba Mocha Ba Maloka TC	Traditional Resource Administration	300	300	600	600	600	600	600	628	658
Bakgatla Ba Mmakau TC	Traditional Resource Administration	300	256	350	600	600	600	600	628	658
Bakgatla Ba Mocha Ba Moepi TC	Traditional Resource Administration	300	300	600	600	600	600	600	628	658
Bakgatla Ba Seabe TC	Traditional Resource Administration	300	300	350	600	600	600	600	628	658
Barolong Ba Lefifi TC	Traditional Resource Administration	300	300	350	600	600	600	600	628	658
Ndzundza Mabusa TC	Traditional Resource Administration	300	300	599	600	600	600	600	628	658
Ndzundza Somphalali	Traditional Resource Administration	300	680	1 800	600	600	600	600	628	658
Ndzundza Mabhoko KC	Traditional Resource Administration	–	–	–	1 900	1 900	2 900	2 900	2 955	4 036
Esandleni TC	Traditional Resource Administration	–	–	–	600	600	600	600	628	658
Manala Mbongo TC	Traditional Resource Administration	–	–	–	600	600	600	600	628	658
Total departmental transfers to other entities		2 700	3 036	5 849	8 500	8 500	9 500	9 500	9 863	11 274

Table B.8: Details on transfers to local government

Not Applicable.

Table B.9: Details on payments and estimates by district and municipal area**Table B.9: Summary of payments and estimates by district and municipal area: Co-Operative Governance, Human Settlements and Traditional Affairs**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Gert Sibande District Municipality	391 732	373 518	167 403	433 387	433 387	433 387	398 043	398 043	415 955
Albert Luthuli	23 947	56 753	35 247	42 424	42 424	42 424	44 376	44 376	46 373
Msukaligwa	76 648	70 100	23 900	93 916	93 916	93 916	98 123	98 123	102 539
Mkhondo	31 135	44 565	15 232	30 959	30 959	30 959	32 383	32 383	33 840
Pixley Ka Seme	72 957	44 765	14 875	75 630	75 630	75 630	79 109	79 109	82 669
Lekwa	6 870	11 977	–	10 460	10 460	10 460	10 930	10 930	11 422
Dipaleseng	80 417	39 832	19 634	7 006	7 006	7 006	7 328	7 328	7 658
Govan Mbeki	99 758	105 526	58 515	172 992	172 992	172 992	125 794	125 794	131 454
Nkangala District Municipality	658 297	447 596	183 108	378 686	378 686	378 686	340 995	356 341	372 377
Victor Khanye	24 306	11 101	1 456	43 501	43 501	43 501	45 502	47 550	49 690
Emalaheni	494 401	313 173	111 521	128 123	128 123	128 123	78 906	82 457	86 168
Steve Tshwete	108 722	45 031	21 032	90 589	90 589	90 589	94 756	99 020	103 476
Emakhazeni	10 664	7 185	12 405	35 580	35 580	35 580	37 217	38 892	40 642
Thembisile Hani	14 135	24 166	3 342	34 219	34 219	34 219	35 793	37 404	39 087
Dr JS Moroka	6 069	46 940	33 352	46 674	46 674	46 674	48 821	51 018	53 314
Ehlanzeni District Municipality	438 166	404 780	137 444	389 588	389 588	389 588	352 468	368 329	384 902
Thaba Chweu	43 896	38 983	2 945	93 650	93 650	93 650	97 958	102 366	106 972
Nkomazi	175 862	154 739	68 578	108 574	108 574	108 574	59 000	61 655	64 429
Bushbuckridge	62 729	45 163	11 639	75 209	75 209	75 209	78 669	82 209	85 908
MP326	155 679	165 895	54 282	112 155	112 155	112 155	116 841	122 099	127 593
District Municipalities	–	–	–	–	–	–	–	–	–
Gert Sibande District Municipality	–	–	–	–	–	–	–	–	–
Nkangala District Municipality	–	–	–	–	–	–	–	–	–
Ehlanzeni District Municipality	–	–	–	–	–	–	–	–	–
Whole Province	1 080 941	1 267 268	2 115 113	1 158 466	1 187 122	1 187 122	1 278 932	1 271 400	1 295 263
Total	2 569 136	2 493 162	2 603 068	2 360 127	2 388 783	2 388 783	2 370 438	2 394 113	2 468 497

Vote 05

Agriculture, Rural Development, Land and Environmental Affairs

To be appropriated by Vote in 2026/27	R 1 827 023 000
Direct Charge	R 0
Responsible MEC	MEC of Agriculture, Rural Development, Land and Environmental Affairs
Administering Department	Agriculture, Rural Development, Land and Environmental Affairs
Accounting Officer	Head: Agriculture, Rural Development, Land and Environmental Affairs

1. Overview

Vision

Vibrant, equitable, and sustainable communities with a united and transformed agricultural and environmental sector.

Mission

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

Values

Guided by the principles of Batho Pele, we will render services particularly based on the following values:

- Result orientated, diligent and professional staff
- Responsive to the needs of all citizens, particularly the poor, women, youth, elderly and persons with disabilities.
- Driven by community-based development.
- A learning organization that is participatory in its approach and grows from its experiences and new knowledge and innovations.
- Promote and improve effective, efficient and responsive Departmental systems and use of resources
- Act with honesty, ethical, impartial and with integrity

The Department as sector remain one of the key strategic drivers of economic growth and aims to establish global competitiveness in primary agriculture and agro-processing in line with the MTDP priorities, AAMP and the NDP 2030. The Department has reach significant milestone through the Agro-funds blended finance programme, which has led to the signing of working agreement-availing resources to support the sector through increasing Agricultural production and invest in market access.

The department has signed Agro-fund and Nutrition Bill commitment which will boost the sector through ensuring equitable economic participation, strengthen rural communities, and promote

environmental sustainability. Through training, economic insights, and targeted development programs, the Department fosters a competitive, well-supported agricultural sector, contributing to the long-term well-being of the province's farming communities.

The department priorities focus this year is to increase production across all categories of farmers. We'll continue partnering with both smallholder and commercial farmers to optimally utilise available land and increase production across all commodities in which our province is competitive. The department in responding to MTDP set by government of National Unit GNU - to focus resources on the economic game changers initiatives.

- Agro fund & Sourcing. bill
- Tekwane Farm
- Socio economic impact (jobs creation)
- Access of state land for smallholder farm for increase production
- Foot and Mouth Disease, a National Disaster
- International trade deal
- Climate change and response strategy

Constitutional mandates of the Department

The Department of Agriculture, Rural Development, Land and Environmental Affairs, is an integral part of the South African Public Service established in terms of section 197 of the Constitution and read with section 7 (1) and 7 (2) of the Public Services Act of 1994.

The Department derives its core mandate from the provisions of schedules 4 and 5 of the Constitution of the Republic of South Africa and in accordance with section 104 (1) b and the sections 24,25 and 27 of the Constitution.

As a concurrent national and provincial legislative competency listed in schedule 4 of the Constitution, the Department, as part of the system of concurrent governance, derives its administrative mandate from both National Parliament and Provincial Legislature.

Legislative and Policy Mandates

The Department derives its mandates from a number of Acts and policies. These include but are not limited to the following:

Agriculture, Rural Development, Land Environmental Affairs related acts

Environmental Management Related Acts

Administrative Related Acts

The Department is guided by some of the following administrative related acts:

- *Public Finance Management Act*
- *Public Service Act 103 of 1994*
- *Labour Relations Act no. 66 of 1995*
- *Promotion of Access to Information Act no.2 of 2000*
- *Promotion of Administrative Justice Act no.3 of 2000*
- *Higher Education Act 101 of 1997*
- *South African Qualifications Authority Act of 1995,*
- *Further Education and Training Act 98 of 1998*

Policy Mandates

The key main policy mandates as identified in the Department's Strategic Plan (SP) for the MTEF period 2020/21 to 2024/25 of the department have not changed. They are still relevant and applicable in the current planning period 2026/27.

Agricultural sector

The White Paper on Agriculture provides for the building of a strong agricultural economy and reducing inequalities by increasing incomes and employment opportunities for the poor while conserving natural resources. The following are the key responsibilities of the Department:

- Build an efficient and competitive agricultural sector;
- Support emerging diverse structure of production with large increase of number of successful small holder farming enterprises;
- Conservation of natural resources; and Sustainable resource use.

Rural Development sector

The Rural Development mandate arises from the Medium Term Strategic Framework (MTSF) strategic objective number 3: Comprehensive Rural Strategy linked to Land and Agrarian Reform. This provides for the Department's responsibilities of stimulating agriculture production with a view to contributing to food security and providing pre- and post- settlement support in the implementation of land reform programmes. The mandate provides for inter-governmental and Departmental coordination role of the following:

- Aggressive implementation of land reform policies;
- Sustainable agrarian reform;
- Improved rural services to support livelihoods;
- Improved access to affordable and diverse food;
- Improve service delivery to ensure quality of life for animals and humans;
- Skills development;
- Improved employment opportunities and economic livelihoods; and
- Enabling institutional environment for sustainable and inclusive growth.

Environmental Management sector

White Paper on Environmental Policy for South Africa, 1996

To regulate and manage all environmental activities in the Province, including the development of provincial policy instruments to further the objectives of national policy on integrated environmental management.

White Paper on Integrated Pollution and Waste Management in South Africa

The policy provides for a national policy framework for integrated pollution control across all three-environmental media (i.e. land; air and water).

White Paper on the National Climate Change Response Strategy

The policy document provides a national direction through which South Africa aims to respond to the adverse impacts of global warming.

It collates and integrates the various strategies and action plans developed by various organs of state and community organizations and align these to global climate change response instruments and mechanisms, e.g. the United Nations Framework Convention on Climate Change.

1.1. Aligning Departmental budget to achieve government's prescribed outcomes

In line with the **MTDP 2025-2030**, the Department has geared itself towards achieving the following Outcomes:

Outcome 1: Trust in the public sector

This outcome focuses on strengthening the Department's governance and capacity to effectively serve citizens, aligning with the MTDP Priority3 : Build Capable, Ethical, and Developmental State. Key priorities include enhancing financial management, monitoring, and public administration to meet community expectations and uphold constitutional rights to food, water, and a healthy environment.

The department has included IT development system on the five year period this aim to improve the IT system and improve performance and accountability through the use of smart technology. The outcome is essential as it plays a "digital transformation of the South African state and government is a multifaceted initiative aimed at enhancing public service delivery, improving efficiency and fostering economic growth. The transformation designed to integrate digital technologies across the programmes with support from Provincial Treasury.

The Department aims for a Clean Audit Outcome, addressing risks that could hinder service delivery. It will ensure key programs are delivered on time and budget, directly contributing to improving lives and creating jobs. Additionally, the Department will prioritize the needs of women, children, and people with disabilities, and increase procurement from designated groups, supporting a more inclusive economy.

By achieving these targets, the Department will help transform agriculture and improve food security for all.

Outcome 2: Increase employment and Work Opportunities.

This outcome aligns with MTDP Priority 1, drive inclusive growth and job creation: The aim of this priority is to provide South Africa's rural communities with enhanced opportunities to fully participate in the country's economy. Ensuring that people have access to job creation opportunities that would allow them to high-quality basic services, access well-nourished foods, health, and increasingly skilled.

The following are key economic activities:

- Promoting labour-intensive sectors such as services, agriculture, manufacturing, and tourism, supported by the implementation of sector master plans. Reducing bureaucratic obstacles and enhancing support for small enterprises, entrepreneurs, and cooperatives, particularly in townships and rural areas. Expanding employment stimulus program s that support small-scale farmers.
- Implementing a Just Energy Transition to ensure South Africa's shift to a low-carbon economy benefits communities, especially in Mpumalanga.
- Increasing access to blended finance and key markets, especially for emerging farmers in export crops.
- Supporting land reform, with a focus on state land transfer and improved post-settlement support through stronger institutional capacity.

Outcome 3: Outcome: Increased Infrastructure Investment, access, efficiency and costs.

This outcome focuses on promoting broader participation in agro-processing to drive economic transformation and job creation, in line with MTDP Priority 1. It aims to address access to markets, particularly for marginalized farmers, and support industrialization, localization, and exports.

To achieve this, the Department has elevated agro-processing through initiatives like Agri-Hubs, dairy processing plants, fruit and nut processing, and revitalizing community and private grain mills. These projects, often led by youth and women, aim to integrate small-scale farmers into the agro-processing value chain. The outcome also emphasizes increasing access to the Blended Finance Scheme (BFS) for emerging farmers and SMMEs. This will create opportunities for a fair, inclusive, thriving, and resilient agricultural future. The provincial Draft Blended Finance Scheme has been developed, and priority will be given to establishing the scheme and leveraging private capital. Additionally, efforts will focus on passing the Government Nutrition Sourcing Bill (GNS Bill) and expanding Agro-Processing Production Schemes to five key initiatives.

Key enablers for success include partnerships with commercial farmers, solid off-take agreements, commodity-based production, and skilled labor. The outcome will contribute to a transformed agriculture sector, ensuring broader participation and reducing the dominance of large industries.

Outcome 4: Enhanced Environmental Sustainability

This outcome addresses MTDP Priority 1, focusing on improving ecological infrastructure and municipal readiness for climate change adaptation. It aligns with the mandate to ensure access to a healthy environment for all, protecting natural resources for future generations.

The Department will continue monitoring air pollution through established quality stations, identifying priority intervention areas. To achieve this outcome over the next five years, key strategies like the Mpumalanga climate change mitigation and adaptation plans, environmental policies, resources, and partnerships must be in place.

As Mpumalanga's coalfields deplete, the "Just Transition" will manage the economic and social risks for workers and communities, fostering a diversified, sustainable development path. The decommissioning of power stations poses risks, particularly in Nkangala and Gert Sibande, affecting mining and power-dependent sectors.

Outcome 5: Economic Transformation

The department will pay a special focus on ensuring inclusive economic growth and reducing inequality, alongside promoting social transformation. As guided by the MTDP, the priority over the next five years will be to grow existing economic activity and associated employment by removing regulatory and other barriers to investment and creating a supportive enabling environment for the targeted groups.

Outcome 6: A dynamic science, technology and innovation ecosystem for growth

The Outcome is intended to address the importance of innovation as referenced intensively in the NDP. Innovation is noted to "broadly contribute to the functioning and productivity of society. Innovation activities are noted to amongst others, "also address the institutional innovations that are transforming the nature of work, production and the provision of various services through

information technology". The broader goal of this outcome is to encourage and "adopt 'whole-of-society' strategy towards harnessing science, technology and innovation for rapid, inclusive and sustainable economic growth" The department will in particular increasing its participation in the integration of sectoral partners and related stakeholders and beneficiaries to develop innovations that will increase production and encourage funding towards the commercialisation of the innovations.

Key actions to be undertaken in order to achieve the MTDP targets are as follows:

- Support emerging famers, and expand agro-processing opportunities that create sustainable jobs.
- Providing support to farmers for targeted commodities and prioritizing land reform farms.
- Investing in irrigation schemes and supporting small-scale farmers and cooperatives.
- Promoting socio-economic benefits via initiatives like the Zonda Insila cooperatives for the waste economy.
- Developing sector plans for climate change adaptation, mitigation, and reducing atmospheric pollutants.

The department follows key policies such as the Phezukomkhono Mlimi, Masibuyele Esibayeni, Mpumalanga Integrated Waste Management, Air Quality Management, and Climate Adaptation strategies.

2. Review of the current financial year (2025/26)

The 2025/26 financial year was implemented under significant fiscal and environmental pressures. In addition to operating within a constrained budget framework, the Province experienced severe flooding during the year which caused substantial damage to agricultural infrastructure, farming operations and rural livelihoods.

Furthermore, the outbreak of Foot-and-Mouth Disease (FMD) placed additional strain on the livestock sector, negatively affecting farmers' production capacity, market access and income stability. The combined impact of floods and FMD significantly disrupted agricultural value chains and increased demand for veterinary services, farmer support interventions and emergency response measures.

In response to these challenges, the Department:

- Activated disaster response mechanisms to support affected farmers.
- Redirected resources towards veterinary disease control and biosecurity measures.
- Strengthened surveillance, vaccination and quarantine controls.
- Provided technical support to farmers to mitigate losses and restore production.
- Assessed and prioritised repair of damaged infrastructure.

While the Department maintained overall budget discipline, spending pressures increased under Goods and Services due to emergency interventions, procurement of veterinary supplies, disease control materials and infrastructure rehabilitation.

Despite these challenges, the Department sustained delivery of core programmes and continued implementation of MTDP-aligned priorities.

3. Outlook for the coming financial year (2026/27)

The 2026/27 financial year will focus on recovery, resilience-building and stabilisation of agricultural production systems.

Key priorities for 2026/27 include:

Economic game changers initiatives

Our focus this year is to increase production across all categories of farmers. We'll continue partnering with both smallholder and commercial farmers to optimally utilise available land and increase production across all commodities in which our province is competitive. The department in responding to MTDP set by Government of National Unit (GNU) - to focus resources on the economic game changers initiatives

Argo-fund & Mpumalanga Nutrition Sourcing Bill

The Bill seeks diversify and allow for meaningful participation of historically disadvantaged persons and emerging farmers in the agricultural sector, to upskill, empower emerging farmers to seize available opportunities in the sector and unlocking funding through Mpumalanga Agro-Fund.

Tekwane farm

In line with the Provincial Management Committee (PMC) resolutions, the farm will not be leased. Instead, the farm will be supported to generate income/ revenue and achieve financial sustainability. DARDLEA and MEGA agreed co-use the farm where MEGA will continue o with 118ha of citrus and DARDLEA use the remaining 120ha for vegetables, blueberry and rice.

Foot and Mouth Disease, a National Disaster

- Severe outbreak impacting the livestock sector in South Africa
- Meat exports declined from 375 tons/month (2024/25) to 103 tons/month (Q3 2025/26)
- Over 2,000 jobs across the red-meat value chain affected
- Declared a National Disaster due to economic and agricultural impact

Provincial Response:

- Mass vaccination at least 80% of livestock, prioritizing high-risk districts
- Quarantine measures and stricter livestock movement control
- Strengthened veterinary services and disease surveillance
- Support to farmers, improved biosecurity, and collaboration to restore export markets

Socio economic impact (jobs creation)

By enhancing compliance with Sanitary and Phytosanitary (SPS) standards, aligning halal certification, strengthening cold-chain logistics, and improving export readiness for both commercial and smallholder farmers, the province plans to unlock an additional R 5–7 billion in agricultural exports over five years. This could create between 20,000 and 30,000 direct and indirect jobs and increase Mpumalanga's agricultural GDP contribution by up to 1.5%.

Inclusion of Smallholder Farmers

This strategy is not designed only for large commercial enterprises.

Through aggregation models, cooperatives, and export readiness programmes, we will ensure that smallholder and emerging farmers are integrated into export value chains

International trade deal

Mpumalanga's Competitive Advantage

- Mpumalanga is strong in citrus, macadamia, sugarcane, avocado, beef, poultry, maize, and forestry products.
- Established phytosanitary and traceability systems provide export credibility.

The strategic trade and market-access agenda

Align with the African Continental Free Trade Area (AfCFTA) and establish Mpumalanga as a trade-oriented agricultural province by facilitating bilateral agreements and memoranda of understanding with countries to boost export opportunities to high-growth markets like the People's Republic of China and the Middle East.

Access of state land for smallholder farm for increase production

Access to state-owned agricultural land in Mpumalanga represents a high-impact intervention to increase production, improve food security, and stimulate rural economic growth. Through a coordinated programme between DARDLEA, Municipalities, and National and Provincial departments, underutilized or strategically located state land is being identified to be allocated to smallholder farmers via long-term leases.

Hybrid rice (UMP), China and MP

The Provincial Government is signing a Memorandum of Understanding with the University of Mpumalanga to partner in the agreement between the University and Hainan Province, South China. This aims to pilot large-scale hybrid rice in Mpumalanga. This project is estimated to yield up to 10 tons per hectare. It is projected that the project will eventually create over 388,000 employment opportunities for young people and contribute approximately R40.32 billion annually to the Provincial economy.

Climate change and response strategy

- Climate Change Adaptation Strategy on sectors vulnerability: focusing on the following sectors (Water, Biodiversity, Human Settlement and livelihood Agriculture, Disaster management, Human health, Forestry and mining)
- Climate Change Mitigation strategy and Greenhouse Inventory – to improve energy efficiency, and implementing green/renewable energy projects
- Vulnerability Assessment Plan for the Province and all local municipalities
- Provincial Just Transition Phase 1 Plan to transition to a low-carbon economy and reduce carbon emissions
- Climate Change Sector Plans (Human settlement and Local Municipalities)
- Implementing the Zonda Insila Programme as an intervention to reduce carbon emission (methane), focusing on waste reduction
- Established Compact of Mayors and Administrators as an open platform to discuss and take decisive action on the climate change programmes and projects.
- Established a Climate Change information system –to applaud all climate change intervention projects across all sectors, which is up and running, collating all provincial climate smart programmes and projects

- Developed a Climate Change Adaptation and Mitigation on Agriculture –to be implemented from the 2026/27 financial year- strategy to assist and prepare farmers on the adaptation and mitigation intervention within the agricultural sector.

Given ongoing fiscal constraints, expenditure will be tightly managed while ensuring that recovery interventions are not compromised.

4. Reprioritisation

The floods and FMD outbreak necessitated urgent internal reprioritisation of funds to protect livelihoods and contain the spread of disease.

Key reprioritisation measures included:

- Redirecting funds from non-critical administrative activities to disaster response and veterinary services.
- Prioritising funding for disease surveillance, vaccination programmes and compliance monitoring.
- Deferring initiation of new infrastructure projects in favour of repairing flood-damaged facilities.
- Strengthening extension services to support affected farmers with recovery plans.

Infrastructure reprioritisation focused on:

- Rehabilitation of flood-damaged agricultural infrastructure.
- Repair of veterinary facilities and laboratories.
- Restoration of access roads and production-support infrastructure.
- Completion of projects already at advanced implementation stages.

These measures ensured that the Department responded decisively to emerging risks while protecting long-term service delivery capacity.

5. Procurement

Procurement planning for 2026/27 will reflect lessons learned from the floods and FMD outbreak.

Key procurement priorities include:

- Veterinary pharmaceuticals, vaccines and disease control materials.
- Biosecurity equipment and surveillance systems.
- Rehabilitation and maintenance of flood-damaged infrastructure.
- Agricultural production inputs to support affected farmers.
- Laboratory equipment and consumables.
- ICT systems to strengthen monitoring and reporting.
- Fleet maintenance and replacement to support field operations.

The Department will strengthen demand planning to ensure emergency readiness while maintaining compliance with SCM prescripts.

Emphasis will be placed on:

- Faster turnaround times for emergency procurement.
- Strengthened contract management.
- Improved supplier performance monitoring.

6. Receipts and financing

6.1. Summary of receipts

Table 5.1: Summary of receipts: Agriculture, Rural Development, Land and Environmental Affairs

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Equitable share	1 039 490	1 109 361	1 076 283	1 298 116	1 298 116	1 298 116	1 379 528	1 372 626	1 415 178
Conditional grants	250 028	238 494	239 034	272 497	581 990	581 990	289 241	296 298	305 132
Comprehensive Agricultural Support Programme Grant	165 033	155 228	171 554	178 650	488 143	488 143	273 259	285 257	293 870
Ilima/Letsema Projects Grant	70 499	70 678	51 773	78 222	78 222	78 222	–	–	–
Land Care Programme Grant: Poverty Relief and Infrastructure Development	9 762	7 500	9 898	10 341	10 341	10 341	10 688	11 041	11 262
Expanded Public Works Programme Integrated Grant for Provinces	4 734	5 088	5 809	5 284	5 284	5 284	5 294	–	–
Own Revenue	–	169 000	–	45 021	45 021	45 021	45 000	46 485	47 926
Other	49 000	151 000	357 055	–	66 500	66 500	113 254	–	–
Total receipts	1 338 518	1 667 855	1 672 372	1 615 634	1 991 627	1 991 627	1 827 023	1 715 409	1 768 236
Total payments	1 338 368	1 669 184	1 629 610	1 615 634	1 991 627	1 991 627	1 827 023	1 715 409	1 768 236
Surplus/(deficit) after financing	150	(1 329)	42 762	–	–	–	–	–	–

The table above reflects the equitable share funding for the Department of Agriculture, Rural Development, Land and Environmental Affairs. The budget for the Department has declined by 8.3 per cent from the indicative baseline.

6.2. Departmental receipts collection

Table 5.2: Departmental receipts: Agriculture, Rural Development, Land and Environmental Affairs

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Tax receipts	–	–	–	–	–	–	–	–	–
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–
Sales of goods and services other than capital assets	3 209	2 850	2 925	2 490	2 490	2 369	2 861	2 879	3 028
Transfers received from:	87	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	1 561	5 351	2 920	2 580	2 580	2 782	2 730	2 830	2 980
Interest, dividends and rent on land	902	1 261	1 374	–	–	1 144	–	–	–
Sales of capital assets	3 220	–	130	–	–	292	–	–	–
Financial transactions in assets and liabilities	122	372	1 018	–	–	1 259	–	–	–
Total	9 101	9 834	8 367	5 070	5 070	7 846	5 591	5 709	6 008

The department reviews its service tariffs annually, with adjustments based on the sales of goods and services, excluding capital assets, environmental application fees, fines, penalties, and forfeits.

6.3. Donor funding

The department does not have any donor funding

7. Payment summary

7.1. Key assumptions

The department does not have any key assumptions.

7.2. Programme summary

Table 5.3: Summary of payments and estimates: Agriculture, Rural Development, Land and Environmental Affairs

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Administration	194 854	202 003	209 507	217 837	219 258	219 258	237 951	212 730	222 303
2. Sustainable Resource Use and Management	56 858	56 031	56 008	76 546	355 408	349 012	80 208	79 715	88 128
3. Agricultural Producer Support and Development	653 479	793 128	647 601	712 289	795 213	829 372	818 607	709 261	719 825
4. Veterinary Services	139 785	139 430	139 351	155 705	155 205	155 205	172 515	165 144	170 984
5. Research and Technology Development Services	63 955	65 519	66 433	73 040	71 619	71 619	78 253	65 679	71 635
6. Agricultural Economics Services	13 306	111 406	307 875	159 867	164 867	158 963	213 298	226 741	240 311
7. Agricultural Education and Training	29 346	29 324	33 724	29 698	32 905	32 905	44 528	43 854	45 695
8. Rural Development Coordination	23 579	22 515	27 337	25 883	25 883	18 570	27 627	26 000	27 169
9. Environmental Affairs	163 206	249 828	141 774	164 769	171 269	156 723	154 036	186 285	182 186
Total payments and estimates:	1 338 368	1 669 184	1 629 610	1 615 634	1 991 627	1 991 627	1 827 023	1 715 409	1 768 236

7.3. Summary of economic classification

Table 5.4: Summary of provincial payments and estimates by economic classification: Agriculture, Rural Development, Land and Environmental Affairs

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	1 113 965	1 232 907	1 246 890	1 340 383	1 396 851	1 396 851	1 530 635	1 498 863	1 541 946
Compensation of employees	664 313	691 376	706 868	802 161	790 161	742 138	830 705	886 096	926 856
Goods and services	449 652	541 531	540 022	538 222	606 690	654 713	699 930	612 767	615 090
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	11 017	11 759	13 864	17 678	48 178	48 178	113 654	21 239	22 194
Provinces and municipalities	480	355	272	500	700	700	650	627	655
Departmental agencies and accounts	812	1 225	873	2 338	2 638	2 638	3 662	3 553	3 713
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	30 000	30 000	89 026	—	—
Non-profit institutions	—	—	—	—	—	—	—	—	—
Households	9 725	10 179	12 719	14 840	14 840	14 840	20 316	17 059	17 826
Payments for capital assets	213 183	424 205	368 856	257 573	546 598	546 598	182 734	195 307	204 096
Buildings and other fixed structures	167 029	291 518	313 612	241 391	503 694	502 358	159 149	192 694	201 365
Machinery and equipment	41 923	130 542	53 915	14 182	40 641	41 966	18 585	1 568	1 639
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	1 329	1 000	863	863	2 000	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	4 231	2 145	—	1 000	1 400	1 411	3 000	1 045	1 092
Payments for financial assets	203	313	—	—	—	—	—	—	—
Total economic classification	1 338 368	1 669 184	1 629 610	1 615 634	1 991 627	1 991 627	1 827 023	1 715 409	1 768 236

The Department's overall budget has decreased from R1.991 billion to R1.827 billion.

Over the MTEF, the Department will prioritise:

- Recovery support for farmers affected by floods and FMD.
- Strengthening veterinary and biosecurity systems.
- Rehabilitation and completion of critical infrastructure projects.
- Filling of critical funded posts directly linked to service delivery.
- Protecting frontline programmes that support agricultural production and rural livelihoods.

Compensation of Employees remains a key cost driver; however, the Department is committed to filling critical service delivery posts, particularly within veterinary services, disaster response and extension support.

Goods and Services allocations will increasingly support recovery interventions, disease control programmes and operational inputs required to deliver on MTDP targets.

The Department remains committed to prudent financial management, reprioritisation where necessary and ensuring that limited fiscal resources are directed towards interventions that stabilise the agricultural sector and protect rural livelihoods.

7.4. Infrastructure payments

7.4.1 Departmental infrastructure payments

Table 5.5: Summary of departmental Infrastructure per category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Existing infrastructure assets	85 545	111 515	139 349	93 731	389 599	19 813	63 633	52 451	54 811
Maintenance and repairs	1 284	28 838	4 537	–	–	2 649	23 000	–	–
Upgrades and additions	70 978	69 940	89 877	80 267	106 273	5 310	34 230	45 760	47 819
Refurbishment and rehabilitation	13 283	12 737	44 935	13 464	283 326	11 854	6 403	6 691	6 992
New infrastructure assets	82 768	208 841	178 800	147 660	114 095	485 195	118 516	140 243	146 554
Infrastructure transfers	(9)	–	–	–	–	379	–	–	–
Infrastructure transfers - Current	(9)	–	–	–	–	379	–	–	–
Infrastructure transfers - Capital	–	–	–	–	–	–	–	–	–
Infrastructure: Payments for financial assets	–	–	–	–	–	–	–	–	–
Infrastructure: Leases	30 360	27 390	26 119	21 758	21 758	24 459	22 846	23 874	24 948
Non Infrastructure	–	–	–	–	–	–	–	–	–
Total Infrastructure (incl. non infrastructure items)	198 664	347 746	344 268	263 149	525 452	529 846	204 995	216 568	226 313
<i>Capital infrastructure</i>	<i>167 029</i>	<i>291 518</i>	<i>313 612</i>	<i>241 391</i>	<i>503 694</i>	<i>502 359</i>	<i>159 149</i>	<i>192 694</i>	<i>201 365</i>
<i>Current infrastructure*</i>	<i>31 635</i>	<i>56 228</i>	<i>30 656</i>	<i>21 758</i>	<i>21 758</i>	<i>27 487</i>	<i>45 846</i>	<i>23 874</i>	<i>24 948</i>

7.5. Departmental Public-Private Partnership (PPP) projects

The department does not have PPP project

7.6. Transfers

7.6.1 Transfers to public entities

The department does not have transfers to public entities

7.6.2 Transfers to other entities

The department does not have transfers to other entities

7.6.3 Transfers to local government

Not applicable

8. Programme description

8.1. Programme 1: Administration

8.1.1 Description and Outputs

To provide strategic leadership and governance framework in enabling the Department to execute its mandate within the framework set by the government and to ensure accountability.

Table 5.7: Summary of payments and estimates: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Office of the MEC	8 040	8 536	11 830	11 053	11 053	10 712	12 578	11 010	11 504
2. Senior Management	31 958	35 828	36 538	36 191	36 141	31 787	37 000	23 428	24 483
3. Corporate Services	70 784	76 315	75 048	76 854	77 125	73 459	78 534	75 733	79 142
4. Financial Management	76 424	73 162	78 568	81 338	82 538	92 592	95 729	87 813	91 764
5. Communication Services	7 648	8 162	7 523	12 401	12 401	10 708	14 110	14 746	15 410
Total payments and estimates: Programme 1	194 854	202 003	209 507	217 837	219 258	219 258	237 951	212 730	222 303

Table 5.8: Summary of provincial payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	174 553	185 111	180 568	186 177	186 079	186 079	196 123	189 401	197 925
Compensation of employees	114 039	115 086	127 997	134 454	134 454	132 803	135 477	146 499	153 091
Goods and services	60 514	70 025	52 571	51 723	51 625	53 276	60 646	42 902	44 834
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	11 017	11 759	13 864	17 678	18 178	18 178	24 628	21 239	22 194
Provinces and municipalities	480	355	272	500	700	700	650	627	655
Departmental agencies and accounts	812	1 225	873	2 338	2 638	2 638	3 662	3 553	3 713
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	—	—	—	—	—	—	—	—	—
Households	9 725	10 179	12 719	14 840	14 840	14 840	20 316	17 059	17 826
Payments for capital assets	9 081	4 820	15 075	13 982	15 001	15 001	17 200	2 090	2 184
Buildings and other fixed structures	529	—	—	1 500	1 500	1 500	7 000	—	—
Machinery and equipment	6 268	4 523	15 075	11 482	12 501	12 501	7 200	1 045	1 092
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	2 284	297	—	1 000	1 000	1 000	3 000	1 045	1 092
Payments for financial assets	203	313	—	—	—	—	—	—	—
Total economic classification: Programme 1	194 854	202 003	209 507	217 837	219 258	219 258	237 951	212 730	222 303

The programme's budget increased from R219.258 million to R237.951 million. The allocated funds will be used to cover the operational expenses outlined in the programme.

8.1.2 Service Delivery Measure

Programme 1: Administration

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Percentage implementation of audit action plan	100%	100%	100%	100%

8.2. Programme 2: Sustainable Resource Management

8.2.1 Description and Outputs

To provide agricultural support services to farmers in order to ensure sustainable development and management of agricultural resources. The programme provides support in the form of agricultural infrastructure development services that ranges from planning and designing to physical construction of structures to enhance sustainable natural resource management. The programme plays a key role in promoting the expanded Public Works Programme (EPWP) in the rehabilitation of degraded land.

8.2.2 Programme Expenditure Analysis

Table 5.9: Summary of payments and estimates: Sustainable Resource Use and Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Agricultural Engineering Services	38 862	35 610	35 908	48 207	48 207	37 492	54 520	52 479	56 843
2. Land Care	11 956	12 633	12 958	15 270	15 270	19 748	16 896	16 689	19 264
3. Land Use Management	1 872	3 266	2 640	3 920	2 920	3 029	4 210	6 491	6 784
4. Disaster Risk Reduction	4 168	4 522	4 502	9 149	289 011	288 743	4 582	4 056	5 237
Total payments and estimates: Programme 2	56 858	56 031	56 008	76 546	355 408	349 012	80 208	79 715	88 128

Table 5.10: Summary of provincial payments and estimates by economic classification: Sustainable Resource Use and Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	56 858	56 031	55 828	76 546	104 996	98 600	80 208	79 715	88 128
Compensation of employees	39 024	37 666	37 660	49 950	49 950	35 548	57 552	54 554	62 009
Goods and services	17 834	18 365	18 168	26 596	55 046	63 052	22 656	25 161	26 119
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	–	–	180	–	250 412	250 412	–	–	–
Buildings and other fixed structures	–	–	–	–	249 862	249 148	–	–	–
Machinery and equipment	–	–	180	–	150	853	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	400	411	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 2	56 858	56 031	56 008	76 546	355 408	349 012	80 208	79 715	88 128

The budget of the programme decreased from R355.408 million to R80.208 million.

8.2.3 Service Delivery Measure

Programme 2: Sustainable Resource Use and Management

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of agricultural infrastructure established	25	26	26	26
Number of One-Stop Centres completed	1	1	1	1
Number of jobs created through EPWP from infrastructure projects	270	270	270	270
Number of hectares of agricultural land rehabilitated	9 000	9 250	9 250	9 250
Number of hectares of cultivated land under Conservation Agriculture practises	5 000	5 800	5 800	5 800
Number of green jobs created	350	440	440	440
Number of agro-ecosystem management plans developed	1	1	1	1
Number of farm management plans developed	20	15	15	15
Number of hectares planned for sustainable farming purposes	9 000	9 500	9 500	9 500
Number of disaster risk reduction services managed	1	1	1	1
Number of awareness campaigns on disaster risk reduction conducted	12	12	12	12

8.3. Programme 3: Agricultural Producer Support and Development

8.3.1 Description and Outputs

The programme renders district level services in support of the agrarian reform and rural development. The programme provides technical and infrastructure support to land reform beneficiaries including subsistence food producers, smallholder farmers and commercial farmers.

It seeks to promote job creation, income generation and household food security through the implementation of commodity-based projects funded through the Comprehensive Agricultural Support Programme (CASP) and the Masibuyele Emasimini Programme. Through its CRDP inter-department coordinating role it supports the development of integrated rural development plans and budgets in liaison with the Municipalities' IDP processes.

8.3.2 Programme Expenditure Analysis

Table 5.11: Summary of payments and estimates: Agricultural Producer Support and Development

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Producer Support Services	77 975	72 121	71 522	82 589	82 589	114 920	147 488	87 192	91 115
2. Extension and Advisory Services	400 689	488 266	494 612	526 624	609 548	619 920	632 252	486 993	485 557
3. Food Security	174 815	232 741	81 467	103 076	103 076	94 532	38 867	135 076	143 153
Total payments and estimates: Programme 3	653 479	793 128	647 601	712 289	795 213	829 372	818 607	709 261	719 825

Table 5.12: Summary of provincial payments and estimates by economic classification: Agricultural Producer Support and Development

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	461 591	483 351	429 719	507 447	530 947	565 106	609 544	579 760	584 497
Compensation of employees	194 180	210 727	215 689	249 045	237 045	224 597	261 124	280 022	294 623
Goods and services	267 411	272 624	214 030	258 402	293 902	340 509	348 420	299 738	289 874
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	–	–	–	–	30 000	30 000	89 026	–	–
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	30 000	30 000	89 026	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	191 888	309 777	217 882	204 842	234 266	234 266	120 037	129 501	135 328
Buildings and other fixed structures	157 019	186 125	213 015	204 842	208 783	208 783	110 652	129 501	135 328
Machinery and equipment	32 922	121 804	4 867	–	25 483	25 483	9 385	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	1 947	1 848	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 3	653 479	793 128	647 601	712 289	795 213	829 372	818 607	709 261	719 825

The overall budget of the programme increased from R795.213 million to R825.258 million. It should be noted that the funds in this programme is influenced by the conditional grant allocation.

8.3.3 Service Delivery Measure

Programme 3: Agricultural Producer Support and Development

Programme performance measures	Estimated performance	Medium-term estimates			
	2025/26	2026/27	2027/28	2028/29	
Number of producers supported in the Red Meat Commodity	16	16	16	16	
Number of Producers supported in the Grain Commodity	267	267	267	267	
Number of producers supported in the Cotton Commodity	36	36	36	36	
Number of producers supported in the Citrus Commodity	2	2	2	2	
Number of commodity based mentors appointed and linked to land reform farms	5	5	5	5	
Number of smallholder producers supported with agricultural advice	4 521	4 330	4 330	4 330	
Number of subsistence producers supported with agricultural advice	11 200	11 200	11 200	11 200	
Number of commercial producers supported with agricultural advice	83	83	83	83	
Number of subsistence producers supported	2 540	2 560	2 560	2 560	
Number of vulnerable Households supported with agricultural food production initiatives	13 090	13 220	13 220	13 220	
Number of hectares planted for food production	18 750	18 900	18 900	18 900	

8.4. Programme 4: Veterinary Services

8.4.1 Description and Outputs

The program's purpose is to promote animal health, welfare and production in Mpumalanga and to promote the health and welfare of both humans and animals through veterinary public health programmes.

8.4.2 Programme Expenditure Analysis

Table 5.13: Summary of payments and estimates: Veterinary Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Animal Health	99 779	96 382	96 614	105 058	104 558	108 163	119 645	109 896	113 250
2. Veterinary Public Health	29 011	33 091	33 003	35 629	35 629	34 460	37 160	38 830	40 577
3. Veterinary Diagnosis Services	10 995	9 957	9 734	15 018	15 018	12 582	15 710	16 418	17 157
4. Veterinary Technical Support Services	–	–	–	–	–	–	–	–	–
Total payments and estimates: Programme 4	139 785	139 430	139 351	155 705	155 205	155 205	172 515	165 144	170 984

Table 5.14: Summary of provincial payments and estimates by economic classification: Veterinary Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	139 587	139 207	134 948	155 005	155 005	155 005	170 515	165 039	170 874
Compensation of employees	114 719	114 116	115 591	124 678	124 678	123 468	130 837	138 875	145 124
Goods and services	24 868	25 091	19 357	30 327	30 327	31 537	39 678	26 164	25 750
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	198	223	4 403	700	200	200	2 000	105	110
Buildings and other fixed structures	198	118	4 081	–	–	–	2 000	–	–
Machinery and equipment	–	105	322	700	200	200	–	105	110
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 4	139 785	139 430	139 351	155 705	155 205	155 205	172 515	165 144	170 984

The budget for this programme increased from R155.205 million to R165.864 million.

8.4.3 Service Delivery Measure

Programme 4: Veterinary Services

Programme performance measures	Estimated performance 2025/26	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of samples collected for targeted animal disease surveillance	3 491	3 491	3 491	3 491
Number of visits to epidemiological units for veterinary interventions	12 625	12 625	12 625	12 625
Number of samples/tests for controlled animal disease surveillance	45 977	45 977	45 977	45 977
Number of animal vaccinations against controlled animal diseases	393 697	319 865	319 865	319 865
Number of animal inspections for regulatory purposes	4 301 583	4 301 583	4 301 583	4 301 583
Number of epidemiological studies conducted	4	4	4	4
Number of clinical cases attended to	42 500	42 500	42 500	42 500
Number of veterinary certificates issued for export facilitation	2 896	2 896	2 896	2 896
Number of inspections conducted on facilities producing meat	510	510	510	510
Number of contact sessions held with role players	780	780	780	780
Number of abattoirs registered	51	51	51	51
Number of laboratory tests performed according to approved standards	40 000	40 000	40 000	40 000
Number of Performing Animals Protection Act (PAPA) registration licenses issued	16	16	16	16

8.5. Programme 5: Research and Technology Development Services

8.5.1 Description and Outputs

The programme deals with 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.

8.5.2 Programme Expenditure Analysis

Table 5.15: Summary of payments and estimates: Research and Technology Development Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Agricultural Research	38 355	37 410	37 802	37 484	37 484	36 991	37 836	29 088	32 398
2. Technology Transfer Services	7 093	6 903	8 127	10 227	10 227	8 814	10 956	11 553	13 073
3. Research Infrastructure Support Services	18 507	21 206	20 504	25 329	23 908	25 814	29 461	25 038	26 164
Total payments and estimates: Programme 5	63 955	65 519	66 433	73 040	71 619	71 619	78 253	65 679	71 635

Table 5.16: Summary of provincial payments and estimates by economic classification: Research and Technology Development Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	58 902	62 121	64 391	71 240	69 819	69 819	75 253	64 216	70 106
Compensation of employees	46 826	47 647	50 721	51 917	51 917	52 684	54 588	44 190	49 178
Goods and services	12 076	14 474	13 670	19 323	17 902	17 135	20 665	20 026	20 928
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	5 053	3 398	2 042	1 800	1 800	1 800	3 000	1 463	1 529
Buildings and other fixed structures	2 726	2 219	487	800	800	176	1 000	1 045	1 092
Machinery and equipment	2 327	1 179	226	–	137	761	–	418	437
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	1 329	1 000	863	863	2 000	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 5	63 955	65 519	66 433	73 040	71 619	71 619	78 253	65 679	71 635

The budget of the programme increased from R71.619 million to R78.253 million.

8.5.3 Service Delivery Measure

Programme 5: Research and Technology Development Services

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of research projects implemented to improve agricultural production	18	19	19	19
Number of articles in popular media	20	24	24	24
Number of demonstration trials conducted	13	18	18	18
Number of veld / pasture assessments conducted	200	200	200	200
Number of soil samples analyzed	600	650	650	650
Number of scientific papers published	5	4	4	4
Number of research presentations made at peer reviewed events	4	5	5	5
Number of new technologies developed for the smallholder producers	1	1	1	1
Number of agriculture information reports compiled	520	530	530	530
Number of Sub division applications investigated and reports compiled	54	56	56	56
Number of GIS databases developed and maintained	120	130	130	130
Number of soil survey reports compiled	37	40	40	40
Number of research infrastructure managed	2	2	2	2

8.6. Programme 6: Agricultural Economics Services

8.6.1 Description and Outputs

To provide timely and relevant support to internal and external clients with regard to agricultural marketing, agricultural statistical information, and agricultural feasibility and viability studies in order to ensure sustainable agriculture and rural development.

8.6.2 Programme Expenditure Analysis

Table 5.17: Summary of payments and estimates: Agricultural Economics Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Production Economics and Marketing Support	3 070	95 950	291 270	140 886	145 886	141 339	193 753	207 362	220 061
2. Agro-Processing Support	–	–	–	–	–	–	–	–	–
3. Macroeconomics Support	10 236	15 456	16 605	18 981	18 981	17 624	19 545	19 379	20 250
Total payments and estimates: Programme 6	13 306	111 406	307 875	159 867	164 867	158 963	213 298	226 741	240 311

Table 5.18: Summary of provincial payments and estimates by economic classification: Agricultural Economics Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	13 048	111 013	179 411	127 139	132 139	126 235	183 298	166 680	177 547
Compensation of employees	10 339	15 732	16 865	22 760	22 760	21 973	25 427	26 713	31 284
Goods and services	2 709	95 281	162 546	104 379	109 379	104 262	157 871	139 967	146 263
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	258	393	128 464	32 728	32 728	32 728	30 000	60 061	62 764
Buildings and other fixed structures	258	393	96 029	32 728	32 728	32 728	30 000	60 061	62 764
Machinery and equipment	–	–	32 435	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 6	13 306	111 406	307 875	159 867	164 867	158 963	213 298	226 741	240 311

The budget of the programme increased from R164.867 million to R213.298 million.

8.6.3 Service Delivery Measure

Programme 6: Agricultural Economics Services

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of agri-businesses supported with marketing services	140	140	140	140
Number of clients supported with production economic services	1 550	1 550	1 550	1 550
Number of agribusinesses supported with Black Economic Empowerment advisory services	30	30	30	30
Number of famers linked to Government Nutrition Programme	18	18	18	18
Number of agri-businesses supported with agro-processing initiatives	20	20	20	20
Number of Boarding schools provided with nutrition food	7	7	7	7
Number of economic reports compiled	4	4	4	4

8.7. Programme 7: Structured Agricultural Education and Training

8.7.1 Description and Outputs

This programme is responsible for providing agricultural training at the Higher Education and Training and Further Education and Training levels. Training offered at the Lowveld College of Agriculture, focuses on Higher Education (HET) and Training programmes for students whilst Further Education and Training (FET) programmes are conducted throughout the province for farmers on commodity basis.

8.7.2 Programme Expenditure Analysis

Table 5.19: Summary of payments and estimates: Agricultural Education and Training

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25		2025/26		2026/27	2027/28	2028/29
1. Higher Education and Training	–	–	–	–	–	–	–	–	–
2. Agricultural Skills Development	29 346	29 324	33 724	29 698	32 905	32 905	44 528	43 854	45 695
Total payments and estimates: Programme 7	29 346	29 324	33 724	29 698	32 905	32 905	44 528	43 854	45 695

Table 5.20: Summary of provincial payments and estimates by economic classification: Agricultural Education and Training

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25		2025/26		2026/27	2027/28	2028/29
Current payments	29 346	28 111	33 724	29 177	32 384	32 384	42 531	41 767	43 514
Compensation of employees	14 569	14 572	16 994	20 947	20 947	19 586	22 493	23 811	24 883
Goods and services	14 777	13 539	16 730	8 230	11 437	12 798	20 038	17 956	18 631
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	–	1 213	–	521	521	521	1 997	2 087	2 181
Buildings and other fixed structures	–	1 213	–	521	21	23	1 997	2 087	2 181
Machinery and equipment	–	–	–	–	500	498	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 7	29 346	29 324	33 724	29 698	32 905	32 905	44 528	43 854	45 695

The budget of the programme increased from R32.905 million to R44.528 million.

8.7.3 Service Delivery Measure

Programme 7: Agricultural Education and Training

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of participants trained in skills development programmes in the sector.	5 550	5 700	5 700	5 700
Number of formal skills programmes offered	16	18	18	18
Number of farmers completing formal skills programmes	600	620	620	620

8.8. Programme 8: Rural Development Coordination

8.8.1 Description and Outputs

The objectives of the programme are as follows; to coordinate Comprehensive Rural Development Programme (CRDP) to improve the social and economic livelihoods of rural communities. To increase and support agrarian reform through provision of pre- and post-settlement support. To Profile all rural wards and mobilise poor households in the 8 most deprived municipalities

8.8.2 Programme Expenditure Analysis

Table 5.21: Summary of payments and estimates: Rural Development Coordination

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Rural Development Coordination	17 648	15 120	19 630	20 762	20 762	13 660	20 076	16 112	16 835
2. Social Facilitation	5 931	7 395	7 707	5 121	5 121	4 910	7 551	9 888	10 334
Total payments and estimates: Programme 8	23 579	22 515	27 337	25 883	25 883	18 570	27 627	26 000	27 169

Table 5.22: Summary of provincial payments and estimates by economic classification: Rural Development Coordination

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	23 579	21 558	27 337	25 883	25 883	18 570	27 627	26 000	27 169
Compensation of employees	19 112	18 011	14 846	21 922	21 922	15 746	19 581	18 730	19 572
Goods and services	4 467	3 547	12 491	3 961	3 961	2 824	8 046	7 270	7 597
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	–	957	–	–	–	–	–	–	–
Buildings and other fixed structures	–	957	–	–	–	–	–	–	–
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 economic classification: Programme 8	23 579	22 515	27 337	25 883	25 883	18 570	27 627	26 000	27 169

The budget of the programme has increased from R25.883 million to R27.627 million.

8.8.3 Service Delivery Measure

Programme 8: Rural Development Coordination

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of Rural Economy plans developed	1	1	1	1
Number of Rural Economy reports compiled	4	4	4	4
Number of Fortune 40 farms developed	20	20	20	20
Number of departmental projects provided with social facilitation	100	100	100	100

8.9. Programme 9: Environmental Affairs

8.9.1 Description and Outputs

The objective of the Programme is to promote a well-managed, sustainable environment through environmental policy, planning and co-ordination, Environmental Compliance and Enforcement, Environmental Quality Management, Biodiversity Management, Environmental Empowerment Services and Green Economic Development.

8.9.2 Programme Expenditure Analysis

Table 5.23: Summary of payments and estimates: Environmental Affairs

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. CD: Office Support	21 100	62 712	18 050	12 640	11 640	9 178	5 103	32 385	24 535
2. Environmental Policy, Planning and Coordination	3 750	4 683	6 635	5 173	5 293	4 753	4 847	5 065	5 291
3. Compliance and Enforcement	12 747	11 487	13 273	14 992	13 992	10 436	13 187	13 780	14 399
4. Environmental Quality Management	20 997	24 509	26 313	32 669	32 669	29 115	18 017	16 417	17 156
5. Biodiversity Management	–	51 091	–	–	9 000	9 000	5 000	–	–
6. Environmental Empowerment Services	104 612	95 346	77 503	99 295	98 675	94 241	107 882	118 638	120 805
Total payments and estimates: Programme 9	163 206	249 828	141 774	164 769	171 269	156 723	154 036	186 285	182 186

Table 5.24: Summary of provincial payments and estimates by economic classification: Environmental Affairs

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	156 501	146 404	140 964	161 769	159 599	145 053	145 536	186 285	182 186
Compensation of employees	111 505	117 819	110 505	126 488	126 488	115 733	123 626	152 702	147 092
Goods and services	44 996	28 585	30 459	35 281	33 111	29 320	21 910	33 583	35 094
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	6 705	103 424	810	3 000	11 670	11 670	8 500	–	–
Buildings and other fixed structures	6 299	100 493	–	1 000	10 000	10 000	6 500	–	–
Machinery and equipment	406	2 931	810	2 000	1 670	1 670	2 000	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 9	163 206	249 828	141 774	164 769	171 269	156 723	154 036	186 285	182 186

The budget of the programme decreased from R171.269 million to R154.036 million.

8.9.3 Service Delivery Measure

Programme 9: Environmental Affairs

Programme performance measures	Estimated performance	Medium-term estimates			
	2025/26	2026/27	2027/28	2028/29	
Number of Legislated Tools Developed	1	1	1	1	1
Number of Intergovernmental Sector programmes implemented	1	1	1	1	1
Number of Functional Environmental information Management Systems Maintained	3	3	3	3	3
Number of environmental research project completed	1	1	1	1	1
Number of climate change response	2	2	2	2	2
Number of Administrative Enforcement notices issued for no compliance with environmental management legislation	160	170	170	170	170
Number of completed criminal investigations handed to the NPA for prosecution	32	32	32	32	32
Number of compliance inspection conducted	400	400	400	400	400
Number of section 24G applications finalized	15	15	15	15	15
Number of activities conducted for waste diversion through recycling, re-use and beneficiation	120	120	120	120	120
Number of Ambient Air Quality Monitoring Station managed	6	6	6	6	6
Number of waste certificate issued	80	60	60	60	60
Number of hectares under the conservation estate	900	900	900	900	900
Number of biodiversity management permits issued within legislated timeframes.	2	2	2	2	2
Number of public works opportunities created through environmental sector public employment	66	66	66	66	66

8.10. Other programme information

8.10.1 Personnel numbers and costs

Table 5.25: Summary of departmental personnel numbers and costs: Agriculture, Rural Development, Land and Environmental Affairs

	Actual						Revised estimate		Medium-term expenditure estimate						Average annual growth		
	2022/23		2023/24		2024/25		2025/26		2026/27		2027/28		2028/29		2025/26 - 2028/29		
	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Filled posts	Additional posts	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. growth rate	Costs growth rate	% Costs of Total
R thousands																	
Salary level																	
1 – 6	635	323 447	660	265 734	352	113 609	379	–	379	127 488	349	181 888	424	173 935	4,4%	13,0%	19,0%
7 – 10	380	198 965	1 645	269 728	496	299 641	622	–	622	361 952	509	327 598	466	355 900	-8,4%	1,9%	43,1%
11 – 12	198	100 139	258	150 527	166	159 662	174	–	174	152 469	173	174 008	140	185 729	-7,0%	8,4%	20,8%
13 – 16	301	43 886	18	39 042	29	36 860	29	–	29	40 474	39	50 614	26	43 221	-3,6%	2,2%	4,9%
Other	76	–	100	–	1 353	144 363	1 187	–	1 187	59 755	2 129	92 432	2 546	129 171	29,0%	27,0%	12,2%
Total	1 590	666 436	2 681	725 031	2 396	754 135	2 391	–	2 391	742 138	3 199	826 540	3 602	886 096	14,8%	7,7%	100,0%
Programme																	
1: Administration	274	114 039	257	115 086	159	127 997	285	–	285	132 803	244	135 477	255	153 091	-3,6%	4,9%	16,9%
2: Sustainable Resource Use and Management	124	39 024	130	37 666	77	37 660	85	–	85	35 548	74	57 552	88	54 554	3,0%	20,4%	6,0%
3: Agricultural Producer Support and Development	512	194 180	516	210 727	629	224 896	482	–	482	224 597	914	256 959	895	280 022	23,2%	9,5%	31,3%
4: Veterinary Services	249	114 719	251	114 116	201	115 591	211	–	211	123 468	231	130 837	161	138 875	-8,6%	5,5%	15,9%
5: Research and Technology Development Services	129	46 826	130	47 647	92	50 721	107	–	107	52 684	88	54 588	97	44 190	-2,2%	-2,3%	5,7%
6: Agricultural Economics Services	61	10 339	62	15 732	21	16 865	28	–	28	21 973	21	25 427	30	26 713	6,7%	12,5%	3,1%
7: Agricultural Education and Training	78	14 569	78	14 572	33	16 994	40	–	40	19 586	43	22 493	37	23 811	-2,6%	8,3%	2,7%
8: Rural Development Coordination	28	19 112	96	18 011	22	14 846	27	–	27	15 746	20	19 581	20	18 730	-9,5%	7,5%	2,1%
9: Environmental Affairs	135	111 505	1 161	117 819	1 162	110 505	1 126	–	1 126	115 733	1 564	123 626	2 019	152 702	21,5%	8,3%	16,3%
Total	1 590	664 313	2 681	691 376	2 396	716 075	2 391	–	2 391	742 138	3 199	826 540	3 602	886 096	14,8%	7,7%	100,0%
Employee dispensation classification																	
Public Service Act appointees not covered by OSDs							1 825	1	1 826	548 197	1 825	518 206	1 825	552 751	-0,0%	1,8%	68,0%
Public Service Act appointees still to be covered by OSDs							–	–	–	–	–	–	–	–	–	–	–
Professional Nurses, Staff Nurses and Nursing Assistants							–	–	–	–	–	–	–	–	–	–	–
Legal Professionals							2	–	2	3 879	2	4 057	2	4 431	–	4,5%	0,5%
Social Services Professions							–	–	–	–	–	–	–	–	–	–	–
Engineering Professions and related occupations							67	–	67	166 926	67	174 605	67	182 462	–	4,5%	21,9%
Medical and related professionals							–	–	–	–	–	–	–	–	–	–	–
Therapeutic, Diagnostic and other related Allied Health Professionals							–	–	–	–	–	–	–	–	–	–	–
Educators and related professionals							–	–	–	–	–	–	–	–	–	–	–
Others such as interns, EPWP, learnerships, etc							1 187	–	1 187	59 755	2 460	127 764	1 970	86 294	18,4%	14,7%	9,6%
Total							3 081	1	3 082	778 757	4 354	824 632	3 864	825 747	7,8%	3,5%	100,0%

8.10.2 Training

Table 5.26: Information on training: Agriculture, Rural Development, Land and Environmental Affairs

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Number of staff	1 590	2 681	2 396	2 391	2 391	2 391	3 199	3 602	3 621
Number of personnel trained	210	210	210	250	250	250	250	250	250
<i>of which</i>									
Male	93	93	93	100	100	100	100	100	100
Female	117	117	117	150	150	150	150	150	150
Number of training opportunities	49	49	49	25	25	25	25	25	25
<i>of which</i>									
Tertiary	37	37	37	12	12	12	12	12	12
Workshops	6	6	6	6	6	6	6	6	6
Seminars	6	6	6	7	7	7	7	7	7
Other	–	–	–	–	–	–	–	–	–
Number of bursaries offered	–	–	–	–	–	–	–	–	–
Number of interns appointed	100	100	100	100	100	100	100	100	100
Number of learnerships appointed	130	130	130	130	130	130	130	130	130
Number of days spent on training	–	–	–	–	–	–	–	–	–
Payments on training by programme									
1. Administration	7 461	7 825	1 164	7 808	7 808	7 808	5 516	5 764	6 023
2. Sustainable Resource Use And Mai	–	–	–	–	–	–	–	–	–
3. Agricultural Producer Support And D	–	–	–	–	–	–	–	–	–
4. Veterinary Services	–	–	–	–	–	–	–	–	–
5. Research And Technology Develop	–	–	–	–	–	–	–	–	–
6. Agricultural Economics Services	–	–	–	–	–	–	–	–	–
7. Agricultural Education And Training	–	–	–	–	–	–	–	–	–
8. Rural Development Coordination	–	–	–	–	–	–	–	–	–
9. Environmental Affairs	–	–	–	–	–	–	–	–	–
Total payments on training	7 461	7 825	1 164	7 808	7 808	7 808	5 516	5 764	6 023

The allocation for training relates to employee capacity building, for professional and management and skills.

8.10.3 Reconciliation of structural changes

There are changes in the budget and programme structure

Annexure to the Estimates of Provincial Revenue and Expenditure

Table B.1: Specifications of receipts

Table B.1: Specification of receipts: Agriculture, Rural Development, Land and Environmental Affairs

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	3 209	2 850	2 925	2 490	2 490	2 369	2 861	2 879	3 028
Sales of goods and services produced by department (excl. capital assets)	3 209	2 850	2 925	2 490	2 490	2 369	2 861	2 879	3 028
Sales by market establishments	3 209	2 850	2 925	2 490	2 490	2 369	2 861	2 879	3 028
Administrative fees	-	-	-	-	-	-	-	-	-
Other sales	-	-	-	-	-	-	-	-	-
Of which									
List Item	-	-	-	-	-	-	-	-	-
List Item	-	-	-	-	-	-	-	-	-
List Item	-	-	-	-	-	-	-	-	-
List Item	-	-	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other used current goods (excl. capital assets)	-	-	-	-	-	-	-	-	-
Transfers received from:	87	-	-	-	-	-	-	-	-
Other governmental units (Excl. Equitable share and conditional grants)	87	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 561	5 351	2 920	2 580	2 580	2 782	2 730	2 830	2 980
Interest, dividends and rent on land	902	1 261	1 374	-	-	1 144	-	-	-
Interest	902	1 261	1 374	-	-	1 144	-	-	-
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	3 220	-	130	-	-	292	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	3 220	-	130	-	-	292	-	-	-
Financial transactions in assets and liabilities	122	372	1 018	-	-	1 259	-	-	-
Total	9 101	9 834	8 367	5 070	5 070	7 846	5 591	5 709	6 008

Table B.2: Receipts: Sector specific 'of which' items

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Agriculture, Rural Development, Land and Environmental Affairs									
Tax receipts									
.....									
Sales of goods and services other than capital assets	3 209	2 850	2 925	2 490	2 490	2 369	2 861	2 879	3 028
Sales of goods and services produced by department (excl. capital assets)	3 209	2 850	2 925	2 490	2 490	2 369	2 861	2 879	3 028
Sales by market establishments	3 209	2 850	2 925	2 490	2 490	2 369	2 861	2 879	3 028
.....									
Other sales	-	-	-	-	-	-	-	-	-
Of which									
List Item	-	-	-	-	-	-	-	-	-
List Item	-	-	-	-	-	-	-	-	-
List Item	-	-	-	-	-	-	-	-	-
List Item	-	-	-	-	-	-	-	-	-
.....									
Total	9 101	9 834	8 367	5 070	5 070	7 846	5 591	5 709	6 008

Table B.3: Payments and estimates by economic classification**Table B.3: Payments and estimates by economic classification: Agriculture, Rural Development, Land and Environmental Affairs**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	1 113 965	1 232 907	1 246 890	1 340 383	1 396 851	1 396 851	1 530 635	1 498 863	1 541 946
Compensation of employees	664 313	691 376	706 868	802 161	790 161	742 138	830 705	886 096	926 856
Salaries and wages	579 422	599 809	608 904	669 348	657 348	638 060	712 834	723 566	757 666
Social contributions	84 891	91 567	97 964	132 813	132 813	104 078	117 871	162 530	169 190
Goods and services	449 652	541 531	540 022	538 222	606 690	654 713	699 930	612 767	615 090
Administrative fees	1 473	1 547	2 843	3 890	3 860	3 860	4 173	4 453	4 651
Advertising	2 852	1 611	2 605	2 793	2 793	3 001	2 922	3 054	3 191
Minor assets	140	47	88	1 083	1 083	1 083	2 384	2 489	2 600
Audit costs: External	8 117	9 772	9 516	8 527	8 527	8 786	10 100	9 930	10 377
Catering: Departmental activities	1 175	1 647	1 759	2 138	2 088	2 138	3 003	3 351	3 502
Communication (G&S)	33 611	91 633	86 713	19 242	49 215	86 016	29 241	21 276	22 232
Computer services	1 013	3 180	3 345	3 670	3 662	3 662	3 357	4 011	4 192
Consultants: Business and advisory services	1 504	1 825	4 615	3 241	3 091	3 091	1 202	1 338	1 399
Infrastructure and planning services	4 062	23 071	236	3 731	3 731	3 731	3 271	5 007	5 232
Laboratory services	1 181	926	2 422	2 040	2 040	2 040	2 134	2 230	2 330
Legal services (G&S)	32 251	16 672	8 697	9 659	8 659	8 659	13 080	5 310	5 549
Contractors	15 054	16 058	28 685	62 632	92 562	61 020	42 401	36 871	38 356
Agency and support/outsource services	27 326	65 799	83 100	103 314	108 295	99 294	102 000	105 483	110 230
Fleet services (incl. government motor transport)	15 568	13 651	13 644	10 515	10 515	10 515	13 479	14 223	14 863
Inventory: Clothing material and accessories	–	–	–	2 331	2 331	2 331	1 193	1 247	1 303
Inventory: Farming supplies	131 550	111 541	117 850	110 036	109 836	158 755	151 267	191 480	199 012
Inventory: Food and food supplies	–	–	–	4 752	4 752	3 479	5 850	5 800	6 061
Inventory: Fuel, oil and gas	740	1 182	2 114	6 633	5 212	5 439	7 130	9 540	9 970
Inventory: Learner and teacher support material	–	–	–	420	420	286	439	459	480
Inventory: Materials and supplies	–	–	–	2 357	1 557	1 557	2 465	2 576	2 692
Inventory: Medical supplies	–	(31)	–	5 097	5 097	3 765	5 808	5 024	5 250
Inventory: Medicine	8 170	5 002	4 541	10 433	10 433	5 444	18 018	6 771	5 485
Inventory: Other supplies	898	3 752	3 245	6 654	6 654	3 049	1 249	15 680	16 385
Consumable supplies	14 460	15 565	20 893	6 452	10 452	14 984	6 458	5 641	5 896
Consumables: Stationery, printing and office supplies	4 327	4 118	3 851	6 490	6 490	4 606	12 234	11 501	12 019
Operating leases	32 367	31 658	38 087	26 164	26 164	41 055	133 033	27 744	6 726
Rental and hiring	29	–	23	551	551	5 178	492	905	945
Property payments	30 483	44 416	17 082	16 418	16 538	20 892	45 053	32 673	34 142
Transport provided: Departmental activity	–	8	–	564	564	36	541	616	643
Travel and subsistence	61 885	65 870	68 643	44 756	47 256	70 365	50 293	51 910	54 814
Training and development	15 691	7 502	9 147	10 971	11 664	9 433	15 044	12 458	12 318
Operating payments	1 091	1 704	2 489	38 325	38 375	2 971	7 959	8 318	8 694
Venues and facilities	2 634	1 805	3 789	2 343	2 223	4 192	2 657	3 398	3 551
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	11 017	11 759	13 864	17 678	48 178	48 178	113 654	21 239	22 194
Provinces and municipalities	480	355	272	500	700	700	650	627	655
Provinces	480	355	272	500	700	700	650	627	655
Provincial Revenue Funds	480	355	272	500	700	700	650	627	655
Departmental agencies and accounts	812	1 225	873	2 338	2 638	2 638	3 662	3 553	3 713
Departmental agencies (non-business entities)	812	1 225	873	2 338	2 638	2 638	3 662	3 553	3 713
Public corporations and private enterprises	–	–	–	–	30 000	30 000	89 026	–	–
Private enterprises	–	–	–	–	30 000	30 000	89 026	–	–
Other transfers to private enterprises	–	–	–	–	30 000	30 000	89 026	–	–
Households	9 725	10 179	12 719	14 840	14 840	14 840	20 316	17 059	17 826
Social benefits	9 725	10 179	12 719	14 840	14 840	14 840	20 316	17 059	17 826
Payments for capital assets	213 183	424 205	368 856	257 573	546 598	546 598	182 734	195 307	204 096
Buildings and other fixed structures	167 029	291 518	313 612	241 391	503 694	502 358	159 149	192 694	201 365
Buildings	167 029	106 649	228 469	521	48 527	53 839	96 211	62 148	64 945
Other fixed structures	–	184 869	85 143	240 870	455 167	448 519	62 938	130 546	136 420
Machinery and equipment	41 923	130 542	53 915	14 182	40 641	41 966	18 585	1 568	1 639
Transport equipment	1 893	–	2 190	1 500	2 000	2 753	1 000	–	–
Other machinery and equipment	40 030	130 542	51 725	12 682	38 641	39 213	17 585	1 568	1 639
Biological assets	–	–	1 329	1 000	863	863	2 000	–	–
Software and other intangible assets	4 231	2 145	–	1 000	1 400	1 411	3 000	1 045	1 092
Payments for financial assets	203	313	–	–	–	–	–	–	–
Total economic classification	1 338 368	1 669 184	1 629 610	1 615 634	1 991 627	1 991 627	1 827 023	1 715 409	1 768 236

Table B.3(i): Payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	174 553	185 111	180 568	186 177	186 079	186 079	196 123	189 401	197 925
Compensation of employees	114 039	115 086	127 997	134 454	134 454	132 803	135 477	146 499	153 091
Salaries and wages	100 171	100 030	111 659	114 059	114 059	114 629	110 374	105 741	110 499
Social contributions	13 868	15 056	16 338	20 395	20 395	18 174	25 103	40 758	42 592
Goods and services	60 514	70 025	52 571	51 723	51 625	53 276	60 646	42 902	44 834
Administrative fees	609	262	866	1 015	985	951	1 062	1 110	1 160
Advertising	2 426	1 234	2 064	2 440	2 440	2 743	2 553	2 668	2 788
Minor assets	—	—	1	126	126	126	180	188	196
Audit costs: External	8 117	9 772	9 516	8 527	8 527	8 786	10 100	9 930	10 377
Catering: Departmental activities	297	606	524	368	318	549	685	512	534
Communication (G&S)	750	17 512	2 985	530	503	2 441	554	580	606
Computer services	389	2 383	1 453	1 078	1 070	1 070	1 127	1 178	1 231
Consultants: Business and advisory services	1 504	1 825	3 685	2 297	2 297	2 040	738	353	369
Infrastructure and planning services	—	—	—	934	934	934	—	1 042	1 089
Legal services (G&S)	24 681	14 592	8 498	7 395	7 395	8 467	10 712	1 835	1 918
Contractors	42	2 489	2 140	3 696	3 696	—	6 837	2 110	2 205
Agency and support/outourced services	106	249	115	483	464	430	—	528	552
Inventory: Clothing material and accessories	—	—	—	—	—	—	481	503	526
Inventory: Farming supplies	—	—	—	—	—	1	—	—	—
Inventory: Food and food supplies	—	—	—	173	173	173	906	633	662
Consumable supplies	1 376	1 711	889	1 525	1 525	1 348	967	1 011	1 057
Consumables: Stationery, printing and office supplies	1 256	1 778	1 932	1 533	1 533	1 333	6 294	3 488	3 645
Operating leases	—	1	—	387	387	—	405	423	442
Property payments	—	2 912	—	772	772	29	808	844	882
Travel and subsistence	12 963	10 088	14 747	9 374	9 374	15 140	7 031	5 837	6 100
Training and development	3 325	1 515	1 215	7 808	7 794	4 105	7 034	5 764	6 023
Operating payments	854	885	1 102	925	975	1 192	967	1 011	1 057
Venues and facilities	1 819	211	839	337	337	1 418	1 205	1 354	1 415
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	11 017	11 759	13 864	17 678	18 178	18 178	24 628	21 239	22 194
Provinces and municipalities	480	355	272	500	700	700	650	627	655
Provinces	480	355	272	500	700	700	650	627	655
Provincial Revenue Funds	480	355	272	500	700	700	650	627	655
Departmental agencies and accounts	812	1 225	873	2 338	2 638	2 638	3 662	3 553	3 713
Departmental agencies (non-business entities)	812	1 225	873	2 338	2 638	2 638	3 662	3 553	3 713
Households	9 725	10 179	12 719	14 840	14 840	14 840	20 316	17 059	17 826
Social benefits	9 725	10 179	12 719	14 840	14 840	14 840	20 316	17 059	17 826
Payments for capital assets	9 081	4 820	15 075	13 982	15 001	15 001	17 200	2 090	2 184
Buildings and other fixed structures	529	—	—	1 500	1 500	1 500	7 000	—	—
Buildings	529	—	—	—	—	153	7 000	—	—
Other fixed structures	—	—	—	1 500	1 500	1 347	—	—	—
Machinery and equipment	6 268	4 523	15 075	11 482	12 501	12 501	7 200	1 045	1 092
Transport equipment	1 893	—	2 190	1 500	2 000	2 255	1 000	—	—
Other machinery and equipment	4 375	4 523	12 885	9 982	10 501	10 246	6 200	1 045	1 092
Software and other intangible assets	2 284	297	—	1 000	1 000	1 000	3 000	1 045	1 092
Payments for financial assets	203	313	—	—	—	—	—	—	—
Total economic classification: Programme 1	194 854	202 003	209 507	217 837	219 258	219 258	237 951	212 730	222 303

Table B.3(ii): Payments and estimates by economic classification: Sustainable Resource Use and Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	56 858	56 031	55 828	76 546	104 996	98 600	80 208	79 715	88 128
Compensation of employees	39 024	37 666	37 660	49 950	49 950	35 548	57 552	54 554	62 009
Salaries and wages	34 182	32 988	33 326	44 943	44 943	30 502	53 882	48 838	56 036
Social contributions	4 842	4 678	4 334	5 007	5 007	5 046	3 670	5 716	5 973
Goods and services	17 834	18 365	18 168	26 596	55 046	63 052	22 656	25 161	26 119
Administrative fees	40	42	48	394	394	133	412	430	449
Minor assets	–	–	–	–	–	–	224	234	245
Catering: Departmental activities	328	317	310	205	205	213	214	224	234
Communication (G&S)	93	2 318	1 533	164	164	158	171	178	185
Computer services	–	99	–	460	460	460	–	503	526
Consultants: Business and advisory services	–	–	930	444	294	943	464	485	507
Infrastructure and planning services	267	–	–	–	–	–	–	–	–
Legal services (G&S)	1 400	–	–	–	–	–	–	–	–
Contractors	3 690	3 995	3 189	16 375	45 975	43 970	11 878	13 756	14 201
Inventory: Farming supplies	1 648	194	1 476	2 873	2 673	9 274	3 423	954	997
Inventory: Food and food supplies	–	–	–	34	34	–	36	38	40
Inventory: Fuel, oil and gas	740	869	1 297	633	633	476	754	2 878	3 008
Inventory: Materials and supplies	–	–	–	860	60	463	900	941	983
Inventory: Other supplies	–	3 753	3 242	308	308	1 009	322	337	352
Consumable supplies	5 252	1 957	1 967	315	315	2 141	329	343	359
Consumables: Stationery, printing and office supplies	19	37	–	296	296	200	310	324	339
Operating leases	–	–	–	78	78	–	82	86	90
Rental and hiring	–	–	–	111	111	–	–	121	126
Property payments	2	–	–	–	–	–	–	–	–
Transport provided: Departmental activity	–	–	–	47	47	–	–	51	53
Travel and subsistence	4 253	4 768	4 116	2 732	2 732	3 552	2 858	2 987	3 121
Training and development	–	–	60	–	–	–	–	–	–
Operating payments	–	1	–	70	70	–	73	76	79
Venues and facilities	102	15	–	197	197	60	206	215	225
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Payments for capital assets	–	–	180	–	250 412	250 412	–	–	–
Buildings and other fixed structures	–	–	–	–	249 862	249 148	–	–	–
Other fixed structures	–	–	–	–	249 862	249 148	–	–	–
Machinery and equipment	–	–	180	–	150	853	–	–	–
Other machinery and equipment	–	–	180	–	150	853	–	–	–
Software and other intangible assets	–	–	–	–	400	411	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 2	56 858	56 031	56 008	76 546	355 408	349 012	80 208	79 715	88 128

Table B.3(iii): Payments and estimates by economic classification: Agricultural Producer Support and Development

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	461 591	483 351	429 719	507 447	530 947	565 106	609 544	579 760	584 497
Compensation of employees	194 180	210 727	215 689	249 045	237 045	224 597	261 124	280 022	294 623
Salaries and wages	167 301	180 757	184 272	207 439	195 439	192 448	227 886	232 589	245 055
Social contributions	26 879	29 970	31 417	41 606	41 606	32 149	33 238	47 433	49 568
Goods and services	267 411	272 624	214 030	258 402	293 902	340 509	348 420	299 738	289 874
Administrative fees	530	487	572	796	796	1 372	833	871	910
Advertising	426	377	—	353	353	—	369	386	403
Minor assets	55	12	4	705	705	398	737	770	805
Catering: Departmental activities	261	465	319	456	456	270	477	499	521
Communication (G&S)	23 339	22 539	42 263	16 302	46 302	81 177	26 161	17 938	18 745
Computer services	—	—	1 892	—	—	1 461	—	—	—
Infrastructure and planning services	3 795	22 482	—	450	450	—	471	1 039	1 086
Legal services (G&S)	1 758	—	—	—	—	—	—	—	—
Contractors	10 832	8 134	9 759	23 942	25 442	6 814	7 088	6 011	6 281
Agency and support/outsourced services	27 220	2 665	6 586	—	—	1 056	—	—	—
Fleet services (incl. government motor transport)	15 568	11 718	13 644	10 515	10 515	10 515	13 479	14 223	14 863
Inventory: Farming supplies	126 932	110 904	66 532	106 243	106 243	144 764	101 882	156 977	162 957
Inventory: Food and food supplies	—	—	—	4 093	4 093	2 859	4 281	4 474	4 675
Inventory: Fuel, oil and gas	—	313	818	—	—	611	—	—	—
Inventory: Medical supplies	—	—	—	2 115	2 115	783	1 212	2 312	2 416
Inventory: Other supplies	898	—	2	5 650	5 650	2 040	—	14 374	15 021
Consumable supplies	1 451	4 032	1 193	1 265	5 265	5 148	2 944	2 286	2 389
Consumables: Stationery, printing and office supplies	2 302	1 563	1 478	2 744	2 744	1 257	3 625	5 331	5 571
Operating leases	17 868	25 093	34 823	23 041	23 041	38 277	129 766	24 330	3 159
Rental and hiring	—	—	23	440	440	4 958	460	481	503
Property payments	7 527	32 057	7 647	8 526	8 526	8 650	32 588	23 605	24 667
Transport provided: Departmental activity	—	8	—	—	—	—	—	—	—
Travel and subsistence	21 139	25 311	20 672	13 379	13 379	23 921	17 192	17 742	18 540
Training and development	5 099	4 174	5 387	3 057	3 057	3 721	1 428	2 507	2 620
Operating payments	46	74	—	34 330	34 330	—	2 782	2 908	3 039
Venues and facilities	365	216	416	—	—	457	645	674	703
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	—	—	—	—	30 000	30 000	89 026	—	—
Public corporations and private enterprises	—	—	—	—	30 000	30 000	89 026	—	—
Private enterprises	—	—	—	—	30 000	30 000	89 026	—	—
Other transfers to private enterprises	—	—	—	—	30 000	30 000	89 026	—	—
Payments for capital assets	191 888	309 777	217 882	204 842	234 266	234 266	120 037	129 501	135 328
Buildings and other fixed structures	157 019	186 125	213 015	204 842	208 783	208 783	110 652	129 501	135 328
Buildings	157 019	1 374	127 872	—	48 506	48 506	55 214	—	—
Other fixed structures	—	184 751	85 143	204 842	160 277	160 277	55 438	129 501	135 328
Machinery and equipment	32 922	121 804	4 867	—	25 483	25 483	9 385	—	—
Other machinery and equipment	32 922	121 804	4 867	—	25 483	25 483	9 385	—	—
Software and other intangible assets	1 947	1 848	—	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 3	653 479	793 128	647 601	712 289	795 213	829 372	818 607	709 261	719 825

Table B.3(iv): Payments and estimates by economic classification: Veterinary Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	139 587	139 207	134 948	155 005	155 005	155 005	170 515	165 039	170 874
Compensation of employees	114 719	114 116	115 591	124 678	124 678	123 468	130 837	138 875	145 124
Salaries and wages	98 754	97 391	97 701	106 802	106 802	104 835	112 963	120 197	125 606
Social contributions	15 965	16 725	17 890	17 876	17 876	18 633	17 874	18 678	19 518
Goods and services	24 868	25 091	19 357	30 327	30 327	31 537	39 678	26 164	25 750
Administrative fees	65	57	67	215	215	138	225	235	246
Minor assets	73	35	–	18	18	–	19	20	21
Catering: Departmental activities	38	40	47	145	145	56	151	157	165
Communication (G&S)	2 988	3 353	846	744	744	800	778	813	850
Laboratory services	1 181	926	2 422	2 040	2 040	2 040	2 134	2 230	2 330
Legal services (G&S)	–	248	199	–	–	–	–	–	–
Contractors	232	64	25	648	648	285	1 677	707	738
Inventory: Clothing material and accessories	–	–	–	2 331	2 331	2 331	712	744	777
Inventory: Farming supplies	578	–	1	31	31	3 912	32	33	34
Inventory: Fuel, oil and gas	–	–	–	292	292	292	306	320	334
Inventory: Materials and supplies	–	–	–	858	858	655	897	937	979
Inventory: Medical supplies	–	(31)	–	2 674	2 674	2 674	4 274	2 376	2 483
Inventory: Medicine	8 170	4 836	4 541	10 433	10 433	5 444	18 018	6 771	5 485
Consumable supplies	1 345	987	483	1 057	1 057	928	1 106	1 156	1 209
Consumables: Stationery, printing and office supplies	303	352	225	874	874	730	914	956	999
Operating leases	2 166	6 373	2 467	1 298	1 298	2 076	1 358	1 419	1 482
Rental and hiring	29	–	–	–	–	–	–	–	–
Property payments	857	1 408	651	1 509	1 509	2 030	1 579	1 650	1 724
Transport provided: Departmental activity	–	–	–	517	517	–	541	565	590
Travel and subsistence	6 441	6 052	6 377	4 353	4 353	6 116	4 654	4 759	4 973
Operating payments	154	392	999	290	290	993	303	316	331
Venues and facilities	248	–	6	–	–	37	–	–	–
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Payments for capital assets	198	223	4 403	700	200	200	2 000	105	110
Buildings and other fixed structures	198	118	4 081	–	–	–	2 000	–	–
Buildings	198	–	4 081	–	–	–	2 000	–	–
Other fixed structures	–	118	–	–	–	–	–	–	–
Machinery and equipment	–	105	322	700	200	200	–	105	110
Other machinery and equipment	–	105	322	700	200	200	–	105	110
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 4	139 785	139 430	139 351	155 705	155 205	155 205	172 515	165 144	170 984

Table B.3(v): Payments and estimates by economic classification: Research and Technology Development Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	58 902	62 121	64 391	71 240	69 819	69 819	75 253	64 216	70 106
Compensation of employees	46 826	47 647	50 721	51 917	51 917	52 684	54 588	44 190	49 178
Salaries and wages	40 105	40 641	43 189	44 823	44 823	44 317	47 300	36 574	41 220
Social contributions	6 721	7 006	7 532	7 094	7 094	8 367	7 288	7 616	7 958
Goods and services	12 076	14 474	13 670	19 323	17 902	17 135	20 665	20 026	20 928
Administrative fees	36	88	62	167	167	86	174	182	190
Minor assets	12	–	25	92	92	559	96	100	105
Catering: Departmental activities	18	7	17	155	155	100	162	169	176
Communication (G&S)	201	1 461	387	521	521	368	545	569	595
Computer services	624	698	–	2 132	2 132	671	2 230	2 330	2 435
Contractors	128	253	209	3 809	3 809	186	4 984	4 164	4 352
Fleet services (incl. government motor transport)	–	122	–	–	–	–	–	–	–
Inventory: Farming supplies	2 346	287	–	889	889	769	930	972	1 016
Inventory: Fuel, oil and gas	–	–	–	5 341	3 920	3 594	5 587	5 838	6 101
Inventory: Materials and supplies	–	–	–	200	200	–	209	218	228
Inventory: Medicine	–	166	–	–	–	–	–	–	–
Inventory: Other supplies	–	–	–	696	696	–	728	761	795
Consumable supplies	2 879	5 329	6 359	1 087	1 087	5 058	91	95	99
Consumables: Stationery, printing and office supplies	112	111	44	282	282	204	295	308	322
Operating leases	–	–	–	749	749	–	783	818	855
Rental and hiring	–	–	–	–	–	2	–	–	–
Property payments	1 367	2 065	3 039	1 167	1 167	1 342	1 721	1 276	1 333
Travel and subsistence	4 309	3 867	3 528	1 594	1 594	4 196	1 668	1 743	1 821
Training and development	7	–	–	–	–	–	–	–	–
Operating payments	37	20	–	289	289	–	302	316	330
Venues and facilities	–	–	–	153	153	–	160	167	175
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Payments for capital assets	5 053	3 398	2 042	1 800	1 800	1 800	3 000	1 463	1 529
Buildings and other fixed structures	2 726	2 219	487	800	800	176	1 000	1 045	1 092
Buildings	2 726	2 219	487	–	–	–	–	–	–
Other fixed structures	–	–	–	800	800	176	1 000	1 045	1 092
Machinery and equipment	2 327	1 179	226	–	137	761	–	418	437
Other machinery and equipment	2 327	1 179	226	–	137	761	–	418	437
Biological assets	–	–	1 329	1 000	863	863	2 000	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 5	63 955	65 519	66 433	73 040	71 619	71 619	78 253	65 679	71 635

Table B.3(vi): Payments and estimates by economic classification: Agricultural Economics Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	13 048	111 013	179 411	127 139	132 139	126 235	183 298	166 680	177 547
Compensation of employees	10 339	15 732	16 865	22 760	22 760	21 973	25 427	26 713	31 284
Salaries and wages	8 793	13 912	14 842	17 161	17 161	18 218	20 146	21 194	25 517
Social contributions	1 546	1 820	2 023	5 599	5 599	3 755	5 281	5 519	5 767
Goods and services	2 709	95 281	162 546	104 379	109 379	104 262	157 871	139 967	146 263
Administrative fees	56	96	21	142	142	149	149	156	163
Minor assets	–	–	–	142	142	–	148	154	160
Catering: Departmental activities	45	40	33	146	146	149	152	158	166
Communication (G&S)	549	28 561	23 355	115	115	88	120	125	130
Infrastructure and planning services	–	–	–	1 880	1 880	1 855	1 966	2 054	2 146
Contractors	56	791	–	–	–	35	–	–	–
Agency and support/outourced services	–	62 885	76 066	98 000	103 000	94 275	102 000	100 455	104 975
Inventory: Farming supplies	–	–	49 789	–	–	–	45 000	32 544	34 008
Inventory: Food and food supplies	–	–	–	5	5	–	5	5	5
Consumable supplies	–	–	8 800	–	–	29	–	–	–
Property payments	30	–	143	–	–	5 071	4 201	–	–
Travel and subsistence	1 928	2 613	3 950	3 036	3 036	2 531	3 176	3 319	3 468
Operating payments	–	89	388	491	491	–	513	536	560
Venues and facilities	45	206	1	422	422	80	441	461	482
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Payments for capital assets	258	393	128 464	32 728	32 728	32 728	30 000	60 061	62 764
Buildings and other fixed structures	258	393	96 029	32 728	32 728	32 728	30 000	60 061	62 764
Buildings	258	393	96 029	–	–	5 157	30 000	60 061	62 764
Other fixed structures	–	–	–	32 728	32 728	27 571	–	–	–
Machinery and equipment	–	–	32 435	–	–	–	–	–	–
Other machinery and equipment	–	–	32 435	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 6	13 306	111 406	307 875	159 867	164 867	158 963	213 298	226 741	240 311

Table B.3(vii): Payments and estimates by economic classification: Agricultural Education and Training

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	29 346	28 111	33 724	29 177	32 384	32 384	42 531	41 767	43 514
Compensation of employees	14 569	14 572	16 994	20 947	20 947	19 586	22 493	23 811	24 883
Salaries and wages	12 000	11 818	13 957	17 339	17 339	15 996	18 619	19 710	20 597
Social contributions	2 569	2 754	3 037	3 608	3 608	3 590	3 874	4 101	4 286
Goods and services	14 777	13 539	16 730	8 230	11 437	12 798	20 038	17 956	18 631
Administrative fees	37	393	750	267	267	585	279	292	304
Minor assets	–	–	64	–	–	–	–	–	–
Catering: Departmental activities	–	24	220	94	94	255	98	102	107
Communication (G&S)	3 622	4 071	4 195	232	232	101	243	254	265
Contractors	–	–	–	895	895	754	2 936	978	1 022
Fleet services (incl. government motor transport)	–	422	–	–	–	–	–	–	–
Inventory: Farming supplies	46	–	52	–	–	29	–	–	–
Inventory: Food and food supplies	–	–	–	447	447	447	468	489	511
Inventory: Fuel, oil and gas	–	–	–	367	367	367	384	401	419
Inventory: Learner and teacher support material	–	–	–	420	420	286	439	459	480
Inventory: Materials and supplies	–	–	–	439	439	439	459	480	502
Inventory: Medical supplies	–	–	–	308	308	308	322	336	351
Consumable supplies	418	230	329	288	288	250	901	315	329
Consumables: Stationery, printing and office supplies	334	246	168	761	761	697	796	832	869
Operating leases	–	–	–	611	611	–	639	668	698
Property payments	1 275	1 240	1 781	1 230	1 230	363	2 287	3 345	3 496
Travel and subsistence	1 785	4 055	5 050	1 191	3 691	4 942	3 003	4 330	5 093
Training and development	7 260	1 813	2 485	–	707	1 607	6 317	4 187	3 675
Operating payments	–	–	–	446	446	–	467	488	510
Venues and facilities	–	1 045	1 636	234	234	1 368	–	–	–
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Payments for capital assets	–	1 213	–	521	521	521	1 997	2 087	2 181
Buildings and other fixed structures	–	1 213	–	521	21	23	1 997	2 087	2 181
Buildings	–	1 213	–	521	21	23	1 997	2 087	2 181
Machinery and equipment	–	–	–	–	500	498	–	–	–
Transport equipment	–	–	–	–	–	498	–	–	–
Other machinery and equipment	–	–	–	–	500	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 7	29 346	29 324	33 724	29 698	32 905	32 905	44 528	43 854	45 695

Table B.3(viii): Payments and estimates by economic classification: Rural Development Coordination

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	23 579	21 558	27 337	25 883	25 883	18 570	27 627	26 000	27 169
Compensation of employees	19 112	18 011	14 846	21 922	21 922	15 746	19 581	18 730	19 572
Salaries and wages	16 918	15 767	12 712	19 588	19 588	13 643	16 679	15 861	16 574
Social contributions	2 194	2 244	2 134	2 334	2 334	2 103	2 902	2 869	2 998
Goods and services	4 467	3 547	12 491	3 961	3 961	2 824	8 046	7 270	7 597
Administrative fees	31	37	56	111	111	68	221	231	241
Advertising	–	–	541	–	–	–	–	–	–
Minor assets	–	–	–	–	–	–	251	262	273
Catering: Departmental activities	114	55	34	242	242	36	166	592	619
Communication (G&S)	1 555	144	4 258	253	253	115	265	277	290
Infrastructure and planning services	–	–	–	–	–	–	346	362	378
Legal services (G&S)	414	–	–	–	–	–	–	–	–
Contractors	–	–	5 032	1 111	1 111	228	4 589	1 870	1 955
Agency and support/outsourced services	–	–	–	331	331	–	–	–	–
Fleet services (incl. government motor transport)	–	781	–	–	–	–	–	–	–
Inventory: Farming supplies	–	156	–	–	–	1	–	–	–
Inventory: Food and food supplies	–	–	–	–	–	–	73	76	79
Consumable supplies	20	5	41	4	4	–	4	314	328
Consumables: Stationery, printing and office supplies	–	–	–	–	–	–	–	262	274
Rental and hiring	–	–	–	–	–	–	32	303	316
Property payments	–	–	305	–	–	–	–	–	–
Travel and subsistence	2 295	2 149	2 100	1 834	1 834	2 281	2 021	2 112	2 207
Operating payments	–	179	–	75	75	–	78	82	86
Venues and facilities	38	41	124	–	–	95	–	527	551
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Payments for capital assets	–	957	–	–	–	–	–	–	–
Buildings and other fixed structures	–	957	–	–	–	–	–	–	–
Buildings	–	957	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 8	23 579	22 515	27 337	25 883	25 883	18 570	27 627	26 000	27 169

Table B.3(ix): Payments and estimates by economic classification: Environmental Affairs

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	156 501	146 404	140 964	161 769	159 599	145 053	145 536	186 285	182 186
Compensation of employees	111 505	117 819	110 505	126 488	126 488	115 733	123 626	152 702	147 092
Salaries and wages	101 198	106 505	97 246	97 194	97 194	103 472	104 985	122 862	116 562
Social contributions	10 307	11 314	13 259	29 294	29 294	12 261	18 641	29 840	30 530
Goods and services	44 996	28 585	30 459	35 281	33 111	29 320	21 910	33 583	35 094
Administrative fees	69	85	401	783	783	378	818	946	988
Advertising	–	–	–	–	–	258	–	–	–
Minor assets	–	–	(6)	–	–	–	729	761	795
Catering: Departmental activities	74	93	255	327	327	510	898	938	980
Communication (G&S)	514	11 674	6 891	381	381	768	404	542	566
Consultants: Business and advisory services	–	–	–	500	500	108	–	500	523
Infrastructure and planning services	–	589	236	467	467	942	488	510	533
Legal services (G&S)	3 998	1 832	–	2 264	1 264	192	2 368	3 475	3 631
Contractors	74	332	8 331	12 156	10 986	8 748	2 412	7 275	7 602
Agency and support/outsourced services	–	–	333	4 500	4 500	3 533	–	4 500	4 703
Fleet services (incl. government motor transport)	–	608	–	–	–	–	–	–	–
Inventory: Farming supplies	–	–	–	–	–	5	–	–	–
Inventory: Food and food supplies	–	–	–	–	–	–	81	85	89
Inventory: Fuel, oil and gas	–	–	(1)	–	–	99	99	103	108
Inventory: Other supplies	–	–	–	–	–	–	199	208	217
Consumable supplies	1 719	1 314	832	911	911	82	116	121	126
Consumables: Stationery, printing and office supplies	1	31	4	–	–	185	–	–	–
Operating leases	12 333	191	797	–	–	702	–	–	–
Rental and hiring	–	–	–	–	–	218	–	–	–
Property payments	19 425	4 734	3 516	3 214	3 334	3 407	1 869	1 953	2 040
Transport provided: Departmental activity	–	–	–	–	–	36	–	–	–
Travel and subsistence	6 772	6 967	8 103	7 263	7 263	7 686	8 690	9 081	9 491
Training and development	–	–	–	106	106	–	265	–	–
Operating payments	–	64	–	1 409	1 409	786	2 474	2 585	2 702
Venues and facilities	17	71	767	1 000	880	677	–	–	–
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Payments for capital assets	6 705	103 424	810	3 000	11 670	11 670	8 500	–	–
Buildings and other fixed structures	6 299	100 493	–	1 000	10 000	10 000	6 500	–	–
Buildings	6 299	100 493	–	–	–	–	–	–	–
Other fixed structures	–	–	–	1 000	10 000	10 000	6 500	–	–
Machinery and equipment	406	2 931	810	2 000	1 670	1 670	2 000	–	–
Other machinery and equipment	406	2 931	810	2 000	1 670	1 670	2 000	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 9	163 206	249 828	141 774	164 769	171 269	156 723	154 036	186 285	182 186

Table B.4: Payments and estimates by economic classification: Conditional grant

Table B.4(a): Payments and estimates by economic classification: Comprehensive Agricultural Support Programme Grant

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	45 539	38 634	72 689	80 308	103 015	114 547	116 145	152 423	155 058
Compensation of employees	16 567	14 576	29 374	48 131	36 131	36 131	46 232	43 960	43 101
Salaries and wages	8 980	14 571	29 368	39 837	27 837	27 837	37 556	34 894	33 627
Social contributions	7 587	5	6	8 294	8 294	8 294	8 676	9 066	9 474
Goods and services	28 972	24 058	43 315	32 177	66 884	78 416	69 913	108 463	111 957
Administrative fees	418	612	1 016	457	457	457	478	500	523
Advertising	—	—	—	311	311	311	325	340	355
Minor assets	—	—	—	2 112	2 112	2 112	737	2 308	2 412
Catering: Departmental activities	221	70	301	241	241	241	252	263	275
Communication (G&S)	3 160	1 873	2 128	15 764	15 764	15 764	5 280	2 967	3 101
Computer services	—	—	1 891	—	—	—	—	—	—
Laboratory services	—	—	1 106	—	—	—	—	—	—
Contractors	—	—	12 199	—	—	—	6 835	12 526	24 981
Agency and support/outourced services	—	945	1 273	—	—	—	—	15 007	15 682
Inventory: Clothing material and accessories	7 155	—	—	—	—	—	—	—	—
Inventory: Farming supplies	—	5 218	5 820	—	30 000	41 532	32 302	62 586	52 312
Inventory: Fuel, oil and gas	168	—	—	—	—	—	—	—	—
Inventory: Medicine	8 132	4 563	2 735	—	—	—	10 651	—	—
Inventory: Other supplies	—	—	—	—	—	—	—	353	369
Consumable supplies	122	—	64	133	4 840	4 840	477	145	152
Consumables: Stationery, printing and office supplies	996	—	—	1 088	1 088	1 088	1 138	1 189	1 243
Property payments	—	—	513	—	—	—	—	—	—
Transport provided: Departmental activity	—	8	—	3 018	3 018	3 018	—	3 299	3 447
Travel and subsistence	8 600	4 274	4 376	9 053	9 053	9 053	3 121	6 980	7 105
Training and development	—	5 429	7 872	—	—	—	8 317	—	—
Venues and facilities	—	1 066	2 021	—	—	—	—	—	—
Transfers and subsidies	—	—	—	—	30 000	30 000	79 026	—	—
Public corporations and private enterprises	—	—	—	—	30 000	30 000	79 026	—	—
Private enterprises	—	—	—	—	30 000	30 000	79 026	—	—
Other transfers to private enterprises	—	—	—	—	30 000	30 000	79 026	—	—
Payments for capital assets	119 435	116 594	69 066	98 342	355 128	343 596	78 088	132 834	138 812
Buildings and other fixed structures	108 495	109 117	64 886	98 342	347 128	335 596	78 088	132 834	138 812
Buildings	—	109 117	42 757	98 342	347 128	335 596	78 088	132 834	138 812
Other fixed structures	108 495	—	22 129	—	—	—	—	—	—
Machinery and equipment	10 940	7 477	4 180	—	8 000	8 000	—	—	—
Other machinery and equipment	10 940	7 477	4 180	—	8 000	8 000	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification	164 974	155 228	141 755	178 650	488 143	488 143	273 259	285 257	293 870

Table B.4(b): Payments and estimates by economic classification: Ilima/Letsema Projects Grant

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	70 462	70 678	51 744	78 222	78 222	78 222	—	—	—
Compensation of employees	—	—	—	—	—	—	—	—	—
Goods and services	70 462	70 678	51 744	78 222	78 222	78 222	—	—	—
Contractors	10 000	—	—	11 443	11 443	11 443	—	—	—
Agency and support/outourced services	12 000	475	—	13 729	13 729	13 729	—	—	—
Inventory: Farming supplies	48 462	70 203	51 463	53 050	53 050	53 050	—	—	—
Inventory: Fuel, oil and gas	—	—	281	—	—	—	—	—	—
Transfers and subsidies	—	—	—	—	—	—	—	—	—
Payments for capital assets	—	—	—	—	—	—	—	—	—
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	—	—	—	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification	70 462	70 678	51 744	78 222	78 222	78 222	—	—	—

Table B.4(c): Payments and estimates by economic classification: Land Care Programme Grant: Poverty Relief and Infrastructure Development

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	9 755	9 486	9 892	10 341	10 341	10 341	10 688	11 041	11 262
Compensation of employees	–	–	–	–	–	–	–	–	–
Goods and services	9 755	9 486	9 892	10 341	10 341	10 341	10 688	11 041	11 262
<i>Catering: Departmental activities</i>	–	174	283	–	–	–	–	–	–
<i>Contractors</i>	–	3 091	3 189	–	–	–	10 688	–	–
<i>Inventory: Farming supplies</i>	–	194	1 476	–	–	–	–	–	–
<i>Inventory: Fuel, oil and gas</i>	–	–	450	–	–	–	–	–	–
<i>Inventory: Other supplies</i>	9 755	3 753	3 245	10 341	10 341	10 341	–	11 041	11 262
<i>Consumable supplies</i>	–	1 666	808	–	–	–	–	–	–
<i>Travel and subsistence</i>	–	608	441	–	–	–	–	–	–
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Payments for capital assets	–	–	–	–	–	–	–	–	–
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification	9 755	9 486	9 892	10 341	10 341	10 341	10 688	11 041	11 262

Table B.4(d): Payments and estimates by economic classification: Expanded Public Works Programme integrated Grant for Provinces

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	4 734	5 008	4 809	5 284	5 284	5 284	5 294	–	–
Compensation of employees	4 734	5 008	4 809	5 284	5 020	5 020	5 029	–	–
Salaries and wages	3 725	5 008	4 809	5 284	5 020	5 020	5 029	–	–
Social contributions	1 009	–	–	–	–	–	–	–	–
Goods and services	–	–	–	–	264	264	265	–	–
<i>Training and development</i>	–	–	–	–	264	264	265	–	–
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Payments for capital assets	–	–	–	–	–	–	–	–	–
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification	4 734	5 008	4 809	5 284	5 284	5 284	5 294	–	–

Table B.8: Details on transfers to local government

Not applicable

Vote 06

Economic Development and Tourism

To be appropriated by Vote in 2026/27	R 1 406 635 000
Direct Charge	R 0
Responsible MEC	MEC for Finance, Economic Development and Tourism
Administering Department	Department of Economic Development and Tourism
Accounting Officer	Head: Economic Development and Tourism

1. Overview

Vision

An Inclusive, Globally Competitive Economy.

Mission

Drive economic growth that creates decent employment and promotes sustainable development.

Constitutional mandate of the Department

Constitution of the Republic of South Africa, Act 108 of 1996; Schedule 4 and 5. In line with Schedule 4 and 5 of the Constitution of the Republic of South Africa, Act 108 of 1996; the Department is mandated to steer provincial economic growth activities to speed up economic growth and transform the economy to create decent work and sustainable livelihood for the people of Mpumalanga.

Legislative and Policy Mandates

- To stimulate economic growth and development towards creating sustainable and decent employment, economic transformation, alleviation of poverty.

Legislative Mandate

- *Mpumalanga Economic Regulator Act No. 2 of 2017*
- *National Tourism Act No.3 of 2014*
- *Mpumalanga Gambling Act No.5 of 1995.*
- *Mpumalanga Liquor Licensing Act 5 of 2007*
- *National Gambling Act 59 of 2003. No. 7 of 2004*
- *Mpumalanga Consumer Affairs Act No. 6 of 1998.*
- *Mpumalanga Liquor Licensing No. Act 5 of 2006*
- *Mpumalanga Business Act No.2 of 1996*
- *National Small Business Enabling Act No 102 of 1996.*
- *Broad-based Black Empowerment Act No. 53 of 2003.*
- *National Credit Act No.34 of 2005*
- *Public Financial Management Act No.1 of 1999.*
- *Public Service Act No. 103 of 1994.*
- *Basic Conditions of Employment Act No. 75 of 1997.*
- *Labour Relations Act. No 66 of 1995*

1.1. Aligning Departmental budget to achieve government's prescribed outcomes

In keeping with the mandate of the Department, the formulation of our plans is mindful of the need for alignment and fulfilment of government's prescribed outcomes. In this, the impact statement of the Department for the current MTDP period being a "Thriving, inclusive economy and reduced poverty and inequality". Whereas the Strategic Outcomes are, first, an "Inclusive, diversified and growing economy". Second, an "Inclusive, competitive and sustainable tourism industry"; and third, "An ethical, well-coordinated, enabling and capable center of business excellence".

Further, in line with the mandate of the Department, our contribution to the current MTDP priorities, focus will be placed on Pillar one (1) A strong and inclusive economy; Pillar two (2) Capabilities of South Africans; and three (3) A Capable State. In essence, the Department will be providing thought leadership, facilitation and coordination of MTDP Priority 1: Inclusive Economic Growth and Job Creation, which seeks to translate Pillar 1 into reality.

The following policy frameworks guide the Department of Economic Development and Tourism (DEDT):

- National Development Plan (NDP)
- Mpumalanga Vision 2030: The Strategic Implementation Framework
- Mpumalanga Economic Growth and Development Path (MEGDP)
- Mpumalanga Industrial Development Plan (MIDP)
- Provincial Medium Term Development Plan (2024 – 2029)

The MEGDP framework and the MIDP remain the relevant guiding policy documents to be utilized in setting out priorities for the 2025 – 2030 period. These policy frameworks instruct the Province to focus on the following **five key 'job-drivers'**:

- Key economic sectors
- Infrastructure development
- Spatial development
- Regional and international cooperation; and
- Seizing the potential of new economies.

The key economic sectors identified as drivers for rapid economic growth and job creation are agriculture (including forestry), manufacturing, mining, tourism as well as "new economies". To realize the strategic issues identified above, there are specific outputs that are prioritized in each sector. In addition, also key actions to ensure that the five-year outputs are achieved as planned. Key programmes/strategies supporting the economic priorities are as follows:

- Provincial Trade and Investment Promotion Strategy
- Mpumalanga Industrial Development Plan (Industrial Technology Parks – including Sabie Forestry Technology Park, Mpumalanga International Fresh Produce Market in the City of Mbombela and also 3 Agri-Hubs/Parks as well as the Nkomazi Special Economic Zone – agro-processing)
- Mpumalanga Forestry Development Plan
- Mpumalanga Green Economy Development Plan
- Integrated SMME Strategy – focus also on township economic development
- Mpumalanga Tourism Development Strategy.

2. Review of the current financial year (2025/26)

The Department succeeded to make meaningful contributions to the development agenda of the 7th Administration, guided by the 3 MTDP priorities. The work towards MTDP Strategic Priority 1: Drive inclusive growth and job creation was guided by 2 critical outcomes of the Department thriving towards an Inclusive, diversified and growing economy, and an Inclusive, competitive and sustainable tourism industry.

Our thought leadership role in economic policy and strategy, the Department succeeded to produce a research report on mining, meanwhile completing and communicating 1 updated SERO Report. Moreover, the design of and updating the Geo-Database of MEGDP priority projects was reviewed. To date an Inception Report is available on the review of the Mpumalanga Trade and Investment Strategy (MTIS). All these information is shared broadly in the Province to enable evidence-based policy and strategy formulation, and programme design by government institutions.

Further work done towards an inclusive, diversified and a growing economy involves creating a conducive environment for MSMEs to thrive, mostly businesses owned by women, youth and persons with disability. The MSME's and Cooperatives Development Support programme resulted in 78 MSMEs supported with equipment in key categories, including Agro-processing, spaza shops, hair-salon, car wash and manufacturing and tyre initiative. Processes have advanced for 30 MSME to receive funding through vouchers in collaboration with NYDA.

A further 40 SMMEs were provided with non-financial support whilst MSMEs loans valued at R17 million was disbursed. Through the Take a Lot initiatives, 100 MSMEs received training, resulting in 50 MSMEs getting on-boarded to the initiative. Other 15 MSMEs (HDIs owned) were supported to gain market access in tourism, meanwhile 10 small business were selected and participated in trade exhibitions: four (4) at WoodEx Africa 2025, three (3) at Manufacturing Indaba 2025 and three (3) at Decorex 2025.

The Incubation Programme has progressed, with an enrolment of 25 Steel Fabrication SMMEs from entry to tertiary level targeting, as well as 30 others to be trained in wood and furniture manufacturing. Further sector development work resulted in the conclusion of a Memorandum of Agreement (MOA) with Mintek to implement the Programme of Action focusing on mining and energy skills development, in addition to the development of a training programme on Mining Skills targeting the youth of the Province.

Further, more municipalities were supported, through our Regional and Local Economic Development function, enabling them to identify opportunities in the identified sectors in order to improve the local economy; implementation of the Red Tape Reduction Strategy; as well as with their LED stakeholder engagements.

The Department continued to provide the much-needed business regulation and governance functions, with the primary aim of protecting consumers from unhealthy business practices by conducting consumer education and awareness programs. To date, consumer protection services succeeded to resolve above 76% of consumer cases received. The Business Regulations work

ensured that municipalities receive capacity building opportunities through workshops on business licensing, in addition to overseeing the work of the Mpumalanga Economic Regulator.

In support of strategic initiatives, the need and space analysis of the prospective SMME tenants for the MEGA industrial building, Kabokweni was conducted, whereas work has commenced for the Status Quo Report and stakeholder consultation for the proposed Energy SEZ. Some of the planned detailed engineering designs (Concept and Viability) for the Nkomazi SEZ are lagging behind due to redesign of the Roads Master Plan. Yet processes are underway to appoint a Conveyancer for opening of the township register for the Govan Mbeki Industrial Park.

The trade and investment promotion work has, amongst others, conducted stakeholder engagements on Bilateral and Multilateral trade agreements, in addition to concluding the development of the Mpumalanga Provincial MSMEs Exporter Portal (MPSEP). The diversification of the economy remains key as we roll-out the pillars of the Green Economy Development Plan, mostly through the Mpumalanga Green Economy Cluster Agency. The work of the Agency continues to be monitored on a regular basis, with reports generated.

The pursuit for an inclusive, competitive and sustainable tourism industry has progressed better, through the tourism planning work. Tourism stakeholders were engaged as we facilitate measures to unlock tourism growth in the Province, including the Enkambeni Project, Pilgrims Rest Royal hotel, and the Local Government Tourism Peer Learning Network Session. Despite some challenges encountered, implementation of the Barberton Makhonjwa Mountain World Heritage Site continues to be monitored. Much as the process delays encountered towards the feasibility study/Business Case development for both the Mariepskop Cable Car and Hazyview Waves.

The promoting tourism enterprises and inclusiveness in the Province is pivotal to the pursued outcome. Hence, the success in implementing tourism awareness programme through Tourism Month as well as Tourism Capacity Building programmes (Tourism Awareness Day, G20 2025 Tourism Programme, Annual Tourism Expo, and Explore Mpumalanga Parks through learning).

The Department continued to work harder in pursuit of the strategic outcome of becoming an ethical, well-coordinated, enabling and capable centre of business excellence. This augers well with government's aspiration, MTDP Priority 3: A capable, ethical and developmental state. To date, the achievement of all planned targets and the achievement of a clean audit remain the key contributions as we improve the governance and management practices in the Department. Central to this has been the effective coordination of departmental governance and management structures, including the assurance providers like the Internal Audit and the Audit Committee, Risk Management, Budget Committee, Loss Control Committee, to mention a few.

Through these structures, assisted by the relevant units, all regulatory compliance matters are promoted, especially in addressing issues in the Audit Action Plan, the timely payment of creditors, increasing percentage of procurement to designated groups, provision of skills development opportunities to staff members, learnerships and internship programmes, the governance of ICT and related enablers. Yet there are drawbacks encountered, primarily the non-movement in the reduction of irregular expenditure. However, the Department monitors the Acceleration Plans of Programmes on the targets lagging.

3. Outlook for the coming financial year (2026/27)

The Medium-Term Development Plan remains the guiding strategic document for the Department and its entities with the special focus on strategic priority No.1: “Drive Inclusive Economic Growth and Job Creation” and the subsequent outcomes which are as follows:

- Outcome 1: Increased employment opportunities,
- Outcome 2: Accelerated growth of industrial and labour-intensive sectors,
- Outcome 3: Enabling environment for investments and improved competitiveness,
- Outcome 4: Increased infrastructure investment, access, efficiency,
- Outcome 5: Increased energy security and a just energy transition,
- Outcome 6: Increased investment, trade and tourism,
- Outcome 8: A supportive and sustainable economic policy environment, and
- Outcome 9: Economic transformation for a just society.

These outcomes are what informed the finalisation of the strategic priorities of the department and its entities to deal with high unemployment, continue with the industrialisation programme, increase the investment attraction and focus on tourism products. It is for these reasons that the department will continue to finalise the detailed design and commence with phase 1 of the bulk infrastructure projects such as electricity, sewer and water in the 2026/27 financial year.

The department and MEGA will continue to make follow ups on the investment pledges that were concluded in the 2025/26 financial year to turn them into implementable projects. Part of this work would be to increase the investment in the green economy with special focus on wind and solar projects through the private sector investment, and the MGCA will be at the centre in this regard.

The feasibility study concluded in the 2025/26 on the establishment of the Energy Special Economic Zone will ensure that the application for the designation is initiated in the 2026/27 financial year. The finalisation of the statutory requirements for the Petro-chemical Industrial park will result in initiating the development of the detailed designs for the park. With regard to the Forestry Industrial Park, the finalisation of the noise reduction study will enable the department to progress to the next phase of the project.

Tourism remains the goose that lays the golden egg and as such the development of the tourism product is key towards ensuring that Mpumalanga is the tourist's destination of choice. The finalisation of the two feasibility studies, namely Mariepskop Cable Car and Hazyview Waves remain important for moving towards realising the goal of increasing visitors' experience.

With these initiatives, the DEDT will ensure that the economic inclusivity and the reduction of the triple challenges of inequality, poverty, and unemployment in the Province is realised. At the centre of it all is the focus on programmes that seeks to empower woman, and youth as part of the support of township and rural economy. The following key interventions will continue to be at the centre of the performance of the department:

- Strengthen Compliance with Financial and Human Resource Prescripts: Adhere strictly to financial and human resource regulations to enhance service delivery and avoid adverse audit opinions.

- Improve Strategy Implementation and Monitoring: Establish robust monitoring and evaluation mechanisms to ensure better alignment with strategic objectives and improve the effectiveness of project delivery.
- Decentralisation and Accountability: Improve accountability by decentralising management, ensuring decision-making is closer to operations.
- Focus on Clean Audits: Strengthen financial oversight and resource management to achieve clean audit outcomes across the board.
- Ethical Leadership: Focus on training and promoting ethical leadership to enhance governance and compliance with regulations.
- Board Appointment Stability: Implement staggered board appointments to maintain leadership and institutional memory continuity.

4. Reprioritisation

Following a detailed review of the Departmental programme activities to ensure that allocations are aligned to operational priorities and service delivery requirements. The review considered the cost drivers within Compensation of Employees and Goods and Services to determine whether existing allocations adequately supports programme outputs. The review identified areas where spending was either underutilised or misaligned with programme priorities, necessitating reprioritisation of R44.763 in the 2026/27 financial year and R32.901 in the 2027/28 financial year between Compensation of Employees and Goods and Services to ensure optimal utilisation.

5. Procurement

The Procurement Plan will be developed for all projects estimated at a total cost that is above R1.000 million, this will be done in time for submission to Provincial Treasury.

The following procurement is planned over the MTEF in respect of the Nkomazi SEZ:

- 2026/2027 – Finalisation of the detailed designs and bill of quantities for internal services, external bulk roads and storm water, external bulk water, external bulk sewerage, internal and external electrical services. Development of the required bulk and internal services (Phase 0), and commencement of works for Phase 1 of the Nkomazi SEZ development
- 2027/2028 – Continuation of works for Phase 1 of the Nkomazi SEZ development
- 2028/2029 – Commencement of works for Phase 2 of the Nkomazi SEZ development

6. Receipts and financing

6.1. Summary of receipts

Table 6.1: Summary of receipts: Economic Development and Tourism

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Equitable share	1 517 248	1 403 606	1 403 090	1 240 355	1 240 355	1 240 355	1 344 003	1 403 780	1 446 987
Conditional grants	4 599	3 816	3 438	3 853	3 853	3 853	4 632	–	–
Expanded Public Works Programme Integrated Grant for Provinces	4 599	3 816	3 438	3 853	3 853	3 853	4 632	–	–
Own Revenue	–	–	–	–	99 680	99 680	58 000	–	–
Other	62 000	179 457	53 990	80 053	80 053	80 053	–	–	–
Total receipts	1 583 847	1 586 879	1 460 518	1 324 261	1 423 941	1 423 941	1 406 635	1 403 780	1 446 987
Total payments	1 571 741	1 566 109	1 428 022	1 324 261	1 423 941	1 423 941	1 406 635	1 403 780	1 446 987
Surplus/(deficit) after financing	12 106	20 770	32 496	–	–	–	–	–	–

6.2. Departmental receipts collection

Table 6.2: Departmental receipts: Economic Development and Tourism

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25		2025/26		2026/27	2027/28	2028/29
Tax receipts	577 883	850 420	1 425 035	1 513 946	1 513 946	1 781 597	1 563 946	1 445 526	1 510 575
Casino taxes	83 137	79 904	74 678	75 000	75 000	74 101	77 500	71 579	74 800
Horse racing taxes	483 839	759 631	1 339 147	1 425 000	1 425 000	1 697 112	1 472 500	1 360 000	1 421 200
Liquor licences	10 907	10 885	11 210	13 946	13 946	10 384	13 946	13 947	14 575
Motor vehicle licences	—	—	—	—	—	—	—	—	—
Sales of goods and services other than capital assets	87	105	110	225	225	151	235	246	257
Transfers received from:	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits	—	272	—	—	—	279	—	—	—
Interest, dividends and rent on land	4 399	7 985	11 023	1 505	1 505	8 538	1 574	1 645	1 719
Sales of capital assets	36	164	91	267	267	69	279	292	305
Financial transactions in assets and liabilities	3 825	374	14 588	734	734	230	768	803	839
Total	586 230	859 320	1 450 847	1 516 677	1 516 677	1 790 864	1 566 802	1 448 512	1 513 695

Revenue projection throughout the MTEF is based on the current collection capacity of the Department directly and through its regulatory entity, the Mpumalanga Economic Regulator (MER)

6.3. Donor Funding

Not applicable.

7. Payment summary

7.1. Key assumptions

The department will continue to have the necessary capacity to deliver on the planned programmes (both financial and human resource).

The economy will be stable and make adequate provision for having seed capital to enable the department to grow the economy through involving the private sector.

The department applied the CPI for 2026/27 and 2027/28 financial year for goods and services.

7.2. Programme summary

Table 6.3: Summary of payments and estimates: Economic Development and Tourism

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25		2025/26		2026/27	2027/28	2028/29
1. Administration	105 788	116 210	121 123	131 325	137 534	137 456	146 928	151 629	141 447
2. Integrated Economic Development	822 510	740 428	578 153	385 764	447 171	448 711	358 585	359 714	375 276
3. Trade and Sector Development	29 582	26 515	39 011	97 639	104 987	105 010	135 545	106 077	110 154
4. Business Regulation and Governance	130 915	127 006	149 868	167 461	176 442	175 798	165 017	158 507	164 459
5. Economic Planning	18 188	18 365	19 513	23 720	23 032	22 501	25 564	24 728	25 547
6. Tourism	464 758	537 585	520 354	518 352	534 775	534 465	574 996	603 125	630 104
Total payments and estimates:	1 571 741	1 566 109	1 428 022	1 324 261	1 423 941	1 423 941	1 406 635	1 403 780	1 446 987

7.3. Summary of economic classification

Table 6.4: Summary of provincial payments and estimates by economic classification: Economic Development and Tourism

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	223 680	236 082	252 018	299 041	307 301	307 301	311 037	318 250	313 362
Compensation of employees	148 434	156 766	170 199	195 060	187 512	187 512	206 684	214 453	221 825
Goods and services	75 246	79 316	81 819	103 981	119 789	119 789	104 353	103 797	91 537
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	816 876	904 130	938 302	982 385	1 014 822	1 014 822	1 090 178	1 084 002	1 132 028
Provinces and municipalities	8	10	10	31	31	31	32	33	34
Departmental agencies and accounts	577 881	642 807	649 752	638 765	718 916	718 916	783 865	776 210	810 836
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	237 843	260 604	283 365	342 984	284 046	281 840	284 648	285 588	298 439
Non-profit institutions	-	-	5 000	-	10 921	13 355	21 000	21 510	22 028
Households	1 144	709	175	605	908	680	633	661	691
Payments for capital assets	531 185	425 895	237 689	42 835	101 815	101 815	5 420	1 528	1 597
Buildings and other fixed structures	528 736	420 055	233 927	38 053	96 033	96 033	-	-	-
Machinery and equipment	2 449	5 840	3 762	4 782	5 782	5 782	5 420	1 528	1 597
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	2	13	-	3	3	-	-	-
Total economic classification	1 571 741	1 566 109	1 428 022	1 324 261	1 423 941	1 423 941	1 406 635	1 403 780	1 446 987

The total allocated budget for the Department for the 2026/27 financial year is R1.406 billion. An amount of R1.090 billion allocated for departmental transfers.

The Mpumalanga Economic Growth Agency (MEGA) will receive a budget of R281.598 million, The Mpumalanga Tourism and Parks Agency (MTPA) is allocated an amount R563.560 million. The regulatory entity, Mpumalanga Economic Regulator (MER) is allocated R136.728 million. An amount of R80.439 million is allocated to the Nkomazi SEZ, R2.307 million for Mpumalanga Stainless Steel Initiative (MSI), R743 thousands for Furntech and R21.000 million for the Mpumalanga Green Cluster Agency, and R3.138 million for the National Youth Development Agency (NYDA).

7.4. Infrastructure payments

7.4.1 Departmental infrastructure payments

Table 6.5: Summary of departmental Infrastructure per category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Existing infrastructure assets	-	-	-	605	605	605	633	661	691
Maintenance and repairs	-	-	-	605	605	605	633	661	691
Upgrades and additions	-	-	-	-	-	-	-	-	-
Refurbishment and rehabilitation	-	-	-	-	-	-	-	-	-
New infrastructure assets	528 736	420 055	233 927	38 053	96 033	96 033	-	-	-
Infrastructure transfers	-	-	-	-	-	-	-	-	-
Infrastructure transfers - Current	-	-	-	-	-	-	-	-	-
Infrastructure transfers - Capital	-	-	-	-	-	-	-	-	-
Infrastructure: Payments for financial assets	-	-	-	-	-	-	-	-	-
Infrastructure: Leases	13 236	15 891	15 074	19 325	19 325	19 325	20 291	21 204	22 158
Non Infrastructure	-	-	-	-	-	-	-	-	-
Total Infrastructure (incl. non infrastructure items)	541 972	435 946	249 001	57 983	115 963	115 963	20 924	21 865	22 849
Capital infrastructure	528 736	420 055	233 927	38 053	96 033	96 033	-	-	-
Current infrastructure*	13 236	15 891	15 074	19 930	19 930	19 930	20 924	21 865	22 849

7.4.2 Maintenance (B5)

Refer to departmental Infrastructure Reporting Model

7.4.3 Non infrastructure items (Table B 5)

Not applicable

7.5. Departmental Public-Private Partnership (PPP) projects

The department has not entered into any PPP agreements.

7.6. Transfers

7.6.1 Transfers to public entities

Table 6.6: Summary of departmental transfers to public entities

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Mpumalanga Economic Growth Agency	234 789	257 884	280 508	270 600	279 483	280 600	281 598	282 416	295 125
Mpumalanga Tourism and Parks Agency	457 263	530 006	511 940	499 461	505 161	505 161	563 560	590 691	616 968
Mpumalanga Economic Regulator	111 324	107 045	127 785	139 304	148 304	148 304	136 728	129 531	135 360
Total	803 376	894 935	920 233	909 365	932 948	934 065	981 886	1 002 638	1 047 453

A total amount of R981.886 million will be transferred to the Public Entities.

The Mpumalanga Economic Growth Agency (MEGA) will receive a budget of R281.598 million, The Mpumalanga Tourism and Parks Agency (MTPA) is allocated an amount R563.560 million, the regulatory entity, Mpumalanga Economic Regulator (MER) is allocated R136.728 million.

7.6.2 Transfers to other entities

An amount of R80.439 million is allocated to the Nkomazi SEZ, R2.307 million for Mpumalanga Stainless Steel Initiative (MSI), R743 thousands for Furntech and R21.000 million for the Mpumalanga Green Cluster Agency, and R3.138 million for the National Youth Development Agency (NYDA).

7.6.3. Transfers to local government

And amount of R32 thousands is budgeted for the payment of licences for vehicles owned and operated by the Department.

8. Programme description

8.1. Programme 1: Administration

8.1.1. Description and Outputs

The purpose of the Programme is to provide administrative support for the implementation of the mandate of the Department.

8.1.2. Programme Expenditure Analysis

Table 6.8: Summary of payments and estimates: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Office of MEC	16 684	14 104	16 606	13 464	14 940	14 940	15 526	13 858	14 355
2. Senior Management (HOD)	6 182	7 801	9 073	11 363	12 884	13 034	13 262	12 007	12 658
3. Financial Management	45 511	53 558	55 411	60 567	62 548	62 548	64 991	73 152	59 907
4. Corporate Services	37 411	40 747	40 033	45 931	47 162	46 934	53 149	52 612	54 527
Total payments and estimates: Programme 1	105 788	116 210	121 123	131 325	137 534	137 456	146 928	151 629	141 447

Table 6.9: Summary of provincial payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	102 187	109 650	117 163	125 907	130 813	130 963	140 843	149 407	139 125
Compensation of employees	69 349	74 918	82 100	90 994	88 145	88 561	96 234	98 751	102 325
Goods and services	32 838	34 732	35 063	34 913	42 668	42 402	44 609	50 656	36 800
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	1 152	719	185	636	939	711	665	694	725
Provinces and municipalities	8	10	10	31	31	31	32	33	34
Departmental agencies and accounts	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	—	—	—	—	—	—	—	—	—
Households	1 144	709	175	605	908	680	633	661	691
Payments for capital assets	2 449	5 840	3 762	4 782	5 782	5 782	5 420	1 528	1 597
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	2 449	5 840	3 762	4 782	5 782	5 782	5 420	1 528	1 597
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	—	—	—	—	—	—	—	—	—
Payments for financial assets	—	1	13	—	—	—	—	—	—
Total economic classification: Programme 1	105 788	116 210	121 123	131 325	137 534	137 456	146 928	151 629	141 447

An amount of R146.928 million allocated under this programme is for administrative support for the Department. Compensation of Employees is allocated R96.234 million, Goods and Services R44.609 million, R665 thousands under transfers is for motor licences and households, and an amount of R5.420 million is allocated for replacement of capital assets.

8.1.3. Service delivery measures.

Programme 1: Administration

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Provide priorities and political directives to the Department	5	5	5	5
Submit performance reports	4	4	4	4
Implement priorities and strateic objectives	5	5	5	5
Submit annual report	1	1	1	1
Implement approved internal audit plan	1	1	1	1
number of financial statements produces with disclosure notes	4	4	4	4
IYM reports submitted to Provincial Treasury	12	12	12	12
SCM Reports Submitted to Provincial Treasury	12	12	12	12
Budget Compiled and Submitted to Provincial Treasury	2	2	2	2
Risk monitoring report produced	4	4	4	4
HR oversight report produced	1	1	1	1

8.2. Programmes 2: Integrated Economic Development Services

8.2.1 Description and Outputs

The purpose of the programme is to stimulate economic growth through the promotion of HDIs and stimulate economic growth in the province.

8.2.2. Programme Expenditure Analysis

Table 6.10: Summary of payments and estimates: Integrated Economic Development

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. CD:Office Support	2 094	1 844	2 062	1 995	2 195	2 195	2 466	2 440	2 409
2. Enterprise Development	775 019	691 662	531 397	332 767	399 304	399 461	306 228	308 311	320 206
3. Local Economic Development	5 447	5 642	6 695	6 936	7 136	8 813	9 804	8 251	9 590
4. Economic Empowerment	5 008	5 802	5 234	8 003	7 273	6 689	8 656	9 918	10 254
5. Regional Directors	34 942	35 478	32 765	36 063	31 263	31 553	31 431	30 794	32 817
Total payments and estimates: Programme 2	822 510	740 428	578 153	385 764	447 171	448 711	358 585	359 714	375 276

Table 6.11: Summary of provincial payments and estimates by economic classification: Integrated Economic Development

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	58 985	62 488	60 718	74 111	67 535	69 075	73 849	74 019	76 724
Compensation of employees	29 096	30 220	32 045	34 188	32 609	33 992	39 649	41 285	42 651
Goods and services	29 889	32 268	28 673	39 923	34 926	35 083	34 200	32 734	34 073
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	234 789	257 884	283 508	273 600	283 600	283 600	284 736	285 695	298 552
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	3 000	-	3 000	3 000	3 138	3 279	3 427
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	234 789	257 884	280 508	273 600	280 600	280 600	281 598	282 416	295 125
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payments for capital assets	528 736	420 055	233 927	38 053	96 033	96 033	-	-	-
Buildings and other fixed structures	528 736	420 055	233 927	38 053	96 033	96 033	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	1	-	-	3	3	-	-	-
Total economic classification: Programme 2	822 510	740 428	578 153	385 764	447 171	448 711	358 585	359 714	375 276

The programme has been allocated an amount of R358.585 million for 2026/27, which includes R281.598 million transfer to MEGA, and R3.138 million for the National Youth Development Agency (NYDA). Compensation of Employees is allocated R39.649 million and Goods and Services R34.200 million.

8.2.3. Service delivery measures.

Programme 2: Integrated Economic Development

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Finalised SMME Strategy Approved	1	1	1	1
Cooperatives supported to participate in the annual cooperatives day celebration	9	9	9	9
Database of cooperatives and smme's	1	1	1	1
Provincial BBBEE Council Established	1	1	1	1
Facilitate access to support offered under Black Industrialist Programme to potential beneficiaries	1	1	1	1
Strengthen LED to drive the economic growth and development in municipalities	1	1	1	1

8.3. Programme 3: Trade and Sector Development

8.3.1. Description and Outputs

The purpose of the Programme is to support the development of industries within the key economic sectors of the province, and to create a conducive environment for trade and investment.

8.3.2. Programme Expenditure Analysis

Table 6.12: Summary of payments and estimates: Trade and Sector Development

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. CD:Office support	1 962	1 950	1 883	2 185	2 185	2 067	1 941	2 008	2 102
2. Trade and Investment Promotion	4 072	5 311	7 298	11 096	10 921	10 712	12 570	11 321	11 726
3. Sector Development	10 559	11 284	14 742	14 213	14 302	14 606	15 780	15 355	15 923
4. Strategic Initiatives	12 989	7 970	15 088	70 145	77 579	77 625	105 254	77 393	80 403
5. Sector Specialists	–	–	–	–	–	–	–	–	–
Total payments and estimates: Programme 3	29 582	26 515	39 011	97 639	104 987	105 010	135 545	106 077	110 154

Table 6.13: Summary of provincial payments and estimates by economic classification: Trade and Sector Development

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	17 234	18 039	24 127	28 255	28 169	28 192	31 056	28 686	29 731
Compensation of employees	14 005	14 918	16 336	19 984	18 798	18 749	20 703	21 661	22 390
Goods and services	3 229	3 121	7 791	8 271	9 371	9 443	10 353	7 025	7 341
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	12 348	8 476	14 884	69 384	76 818	76 818	104 489	77 391	80 423
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	9 294	5 756	7 027	–	62 451	62 451	80 439	52 709	55 081
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	3 054	2 720	2 857	69 384	3 446	1 240	3 050	3 172	3 314
Non-profit institutions	–	–	5 000	–	10 921	13 127	21 000	21 510	22 028
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 economic classification: Programme 3	29 582	26 515	39 011	97 639	104 987	105 010	135 545	106 077	110 154

The programme has been allocated an amount of R135.545 million inclusive of R80.439 million for Nkomazi SEZ, R2.307 million for Mpumalanga Stainless Steel Initiative (MSI), R743 thousands for Furntech and R21.000 million for the Mpumalanga Green Cluster Agency.

8.3.3. Service Delivery Measures

Programme 3: Trade and Sector Development

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Trade and investment promotion strategy road map implemented and report concluded	1	1	1	1
Cordinate and facilitate the implementation of the MOU's for Russia and Oman	1	1	1	1
Facilitate the statutory compliance process towards the establishment of Industrial techno parks	3	3	3	3
Cordinate and facilitate the implementation of prioritised strategic projects	3	3	3	3
Facilitate and cordinate the project initiation phase of the industrial technology parks	3	3	3	3
Capacity building programmes facilitated and coordinated	3	3	3	3

8.4. Programme 4: Business Regulation and Governance

8.4.1. Description and Outputs

The purpose of Programme is to ensure an equitable, socially responsible business environment that allows fair trade and the protection of consumer rights.

8.4.2. Programme Expenditure Analysis

Table 6.14: Summary of payments and estimates: Business Regulation and Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. CD: Office Support	1 928	1 760	1 949	2 136	2 136	2 136	2 167	2 477	2 561
2. Consumer Protection	13 612	13 171	14 532	18 081	17 562	17 153	17 119	18 331	18 091
3. Regulation Services	115 375	112 075	133 387	147 244	156 744	156 509	145 731	137 699	143 807
Total payments and estimates: Programme 4	130 915	127 006	149 868	167 461	176 442	175 798	165 017	158 507	164 459

Table 6.15: Summary of provincial payments and estimates by economic classification: Business Regulation and Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	19 591	19 961	22 083	28 157	28 138	27 494	28 289	28 976	29 099
Compensation of employees	15 889	16 639	17 934	22 797	22 278	21 634	22 888	24 052	24 840
Goods and services	3 702	3 322	4 149	5 360	5 860	5 860	5 401	4 924	4 259
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	111 324	107 045	127 785	139 304	148 304	148 304	136 728	129 531	135 360
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	111 324	107 045	127 785	139 304	148 304	148 304	136 728	129 531	135 360
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 economic classification: Programme 4	130 915	127 006	149 868	167 461	176 442	175 798	165 017	158 507	164 459

The programme has been allocated an amount R165.017 million. An amount of R136.728 million is allocated for the Mpumalanga Economic Regulator. Compensation of Employees is allocated R22.888 million and Goods and Services R5.401 million. The programme assists consumers with complaints and conducts consumer education and awareness programmes.

8.4.3. Service Delivery Measures

Programme 4: Business Regulation and Governance

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
consumer education and awareness programmes conducted	400	400	400	400
Consumer hearings conducted	20	20	20	20
review of Mpumalanga Liquor and Gambling Act	2	2	2	2
Capacity building workshops conducted to capacitate Local Municipalities and implement business	6	6	6	6
Municipalities and District Municipalities assisted in finalising by laws	20	20	20	20

8.5. Programme 5: Economic Planning

8.5.1. Description and Outputs

The Programme is responsible for provision of economic policy direction and strategies, in addition to conducting research on the provincial economy, to inform strategy development.

8.5.2. Programme Expenditure Analysis

Table 6.16: Summary of payments and estimates: Economic Planning

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Cd: Office Support	1 925	1 652	1 731	1 820	1 790	1 799	1 933	1 896	1 937
2. Economic Policy and Planning	4 061	4 160	3 648	5 646	5 686	5 796	5 528	5 307	5 487
3. Research and Development	955	1 019	572	974	490	329	1 172	1 208	1 267
4. Knowledge Management	4 102	4 570	5 334	6 135	6 175	6 175	6 871	6 589	6 817
5. Monitoring and Evaluation	3 142	3 317	3 539	3 690	3 720	3 464	4 072	3 920	4 041
6. Economic Analysis	4 003	3 647	4 689	5 455	5 171	4 938	5 988	5 808	5 998
Total payments and estimates: Programme 5	18 188	18 365	19 513	23 720	23 032	22 501	25 564	24 728	25 547

Table 6.17: Summary of provincial payments and estimates by economic classification: Economic Planning

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	18 188	18 365	19 513	23 720	23 032	22 501	25 564	24 728	25 547
Compensation of employees	16 207	16 193	17 446	20 341	19 653	19 085	21 423	22 147	22 850
Goods and services	1 981	2 172	2 067	3 379	3 379	3 416	4 141	2 581	2 697
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 economic classification: Programme 5	18 188	18 365	19 513	23 720	23 032	22 501	25 564	24 728	25 547

The programme has been allocated an amount of R25.564 million. Compensation of Employees is allocated R21.423 million and Goods and Services R4.141 million. The programme assists the department and the province with research, economic planning, monitoring and evaluation, including the preparation and communication of the SERO report, and the review of the MEGDP.

8.5.3. Service Delivery Measures

Programme 5: Economic Planning

Programme performance measures	Estimated performance	Medium-term estimates			
	2025/26	2026/27	2027/28	2028/29	
Project plans on green economy initiatives developed and coordinated implementation of biogas p	3	3	3	3	
Provincial sector developed/reviewed	2	2	2	2	
Research reports produces to inform economic analysis process and strategy development	4	4	4	4	
Updated statistical database and GIS information for MEGDP	1	1	1	1	
Database for skilled workforce	1	1	1	1	
Sries Labour Reports based on QLFS,Public Sector,EPWP	1	1	1	1	
Performance Monitoring and evaluation reports	5	5	5	5	
Oversight report on public entities	4	4	4	4	
Improved provincial planning and budgeting through provision of quality and socio-economic do	28	28	28	28	

8.6. Programme 6: Tourism

8.6.1. Description and Outputs

The Purpose of the Programme is to ensure tourism sector policy development, regulation and compliance and promotion of sector transformation in the Province.

8.6.2. Programme Expenditure Analysis

Table 6.18: Summary of payments and estimates: Tourism

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Tourism	464 758	537 585	520 354	518 352	534 775	534 465	574 996	603 125	630 104
Total payments and estimates: Programme 6	464 758	537 585	520 354	518 352	534 775	534 465	574 996	603 125	630 104

Table 6.19: Summary of provincial payments and estimates by economic classification: Tourism

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	7 495	7 579	8 414	18 891	29 614	29 076	11 436	12 434	13 136
Compensation of employees	3 888	3 878	4 338	6 756	6 029	5 491	5 787	6 557	6 769
Goods and services	3 607	3 701	4 076	12 135	23 585	23 585	5 649	5 877	6 367
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	457 263	530 006	511 940	499 461	505 161	505 389	563 560	590 691	616 968
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	457 263	530 006	511 940	499 461	505 161	505 161	563 560	590 691	616 968
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	228	-	-	-
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 economic classification: Programme 6	464 758	537 585	520 354	518 352	534 775	534 465	574 996	603 125	630 104

The programme has been allocated an amount of R574.996 million to focus on various initiatives to promote sustainable tourism as a tool for development. The Mpumalanga Tourism and Parks Agency (MTPA) are allocated an amount R563.560 million. Compensation of Employees is allocated R5.787 million and Goods and Services R5.649 million.

8.6.3. Service Delivery Measures

Programme 6: Tourism

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Tourism Policy framework developed/reviewed	1	1	1	1
State of Tourism Report developed and published	1	1	1	1
International tourism programme implemented	2	2	2	2

8.7. Other programme information

8.7.1. Personnel numbers and costs

Table 6.20: Summary of departmental personnel numbers and costs: Economic Development and Tourism

	Actual						Revised estimate				Medium-term expenditure estimate						Average annual growth over MTFF		
	2022/23		2023/24		2024/25		2025/26		2026/27		2027/28		2028/29		2025/26 - 2028/29		Pers. growth rate	Costs growth rate	% Costs of Total
	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Filled posts	Additional posts	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs			
R thousands																			
Salary level																			
1 – 6	72	26 886	69	22 779	68	24 983	68	–	68	24 620	61	22 821	61	23 517	61	24 355	-3.6%	-0.4%	11.6%
7 – 10	85	48 527	93	53 067	95	51 006	98	–	98	67 564	109	80 922	109	83 553	109	86 774	3.6%	8.7%	38.1%
11 – 12	47	39 781	47	41 857	49	48 619	49	–	49	50 383	49	54 518	49	56 318	49	58 047	–	4.8%	26.4%
13 – 16	27	33 240	31	38 026	31	44 313	32	–	32	44 945	32	47 383	32	49 990	32	51 541	–	4.7%	23.5%
Other	14	–	–	1 037	–	1 278	–	–	–	–	10	1 040	10	1 074	10	1 108	–	–	0.3%
Total	245	148 434	240	156 766	243	170 199	247	–	247	187 512	261	206 684	261	214 453	261	221 825	1.9%	5.8%	100.0%
Programme																			
1: Administration	134	69 349	130	74 918	132	82 100	129	–	129	85 796	142	96 231	142	99 507	142	103 367	3.3%	6.4%	46.3%
2: Integrated Economic Development	39	29 096	40	30 220	40	32 045	41	–	41	35 902	43	39 651	43	40 985	43	42 217	1.6%	5.5%	19.1%
3: Trade and Sector Development	18	14 005	19	14 918	19	16 336	21	–	21	18 123	21	20 703	21	21 405	21	22 047	–	6.8%	9.9%
4: Business Regulation and Governance	29	15 889	28	16 639	29	17 934	29	–	29	20 828	29	22 888	29	24 042	29	24 762	–	5.9%	11.2%
5: Economic Planning	20	16 207	18	16 193	18	17 446	20	–	20	20 239	20	21 423	20	22 129	20	22 831	–	4.1%	10.5%
6: Tourism	5	3 888	5	3 878	5	4 338	7	–	7	6 624	6	5 788	6	6 385	6	6 601	-5.0%	-0.1%	3.1%
Total	245	148 434	240	156 766	243	170 199	247	–	247	187 512	261	206 684	261	214 453	261	221 825	1.9%	5.8%	100.0%
Employee dispensation classification																			
Public Service Act appointees not covered by OSDs							247	1	248	195 060	251	205 644	251	213 379	251	220 717	0.4%	4.2%	99.7%
Public Service Act appointees still to be covered by OSDs							–	–	–	–	–	–	–	–	–	–	–	–	–
Professional Nurses, Staff Nurses and Nursing Assistants							–	–	–	–	–	–	–	–	–	–	–	–	–
Legal Professionals							–	–	–	–	–	–	–	–	–	–	–	–	–
Social Services Professions							–	–	–	–	–	–	–	–	–	–	–	–	–
Engineering Professions and related occupations							–	–	–	–	–	–	–	–	–	–	–	–	–
Medical and related professionals							–	–	–	–	–	–	–	–	–	–	–	–	–
Therapeutic, Diagnostic and other related Allied Health Professionals							–	–	–	–	–	–	–	–	–	–	–	–	–
Educators and related professionals							–	–	–	–	–	–	–	–	–	–	–	–	–
Others such as interns, EPWP, learnerships, etc.							–	–	–	–	10	1 040	10	1 074	10	1 108	–	–	0.3%
Total							247	1	248	195 060	261	206 684	261	214 453	261	221 825	1.7%	4.4%	100.0%

8.7.2. Training

Table 6.21: Information on training: Economic Development and Tourism

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Number of staff	245	240	243	247	247	247	261	261	261
Number of personnel trained	214	214	214	214	214	214	214	214	214
of which									
Male	100	100	100	100	100	100	100	100	100
Female	114	114	114	114	114	114	114	114	114
Number of training opportunities	126	126	126	126	126	126	126	126	126
of which									
Tertiary	40	40	40	40	40	40	40	40	40
Workshops	86	86	86	86	86	86	86	86	86
Seminars	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Number of bursaries offered	–	–	–	–	–	–	–	–	–
Number of interns appointed	16	16	16	16	16	16	14	14	14
Number of learnerships appointed	–	–	–	–	–	–	–	–	–
Number of days spent on training	–	–	–	–	–	–	–	–	–
Payments on training by programme									
1. Administration	1 633	520	572	630	630	630	659	689	720
2. Integrated Economic Development	–	410	451	496	496	496	519	542	566
3. Trade And Sector Development	–	350	385	424	424	424	444	464	485
4. Business Regulation And Governan	–	300	330	363	363	363	380	397	415
5. Economic Planning	–	220	242	266	266	266	278	291	304
6. Tourism	–	100	110	120	120	120	126	132	138
Total payments on training	1 633	1 900	2 090	2 299	2 299	2 299	2 406	2 515	2 628

8.7.3. Reconciliation of structural changes

There are no changes in the budget and programme structure

Annexure to the Estimates of Provincial Revenue and Expenditure

Table B.1: Specifications of receipts

Table B.1: Specification of receipts: Economic Development and Tourism

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Tax receipts	577 883	850 420	1 425 035	1 513 946	1 513 946	1 781 597	1 563 946	1 445 526	1 510 575
Casino taxes	83 137	79 904	74 678	75 000	75 000	74 101	77 500	71 579	74 800
Horse racing taxes	483 839	759 631	1 339 147	1 425 000	1 425 000	1 697 112	1 472 500	1 360 000	1 421 200
Liquor licences	10 907	10 885	11 210	13 946	13 946	10 384	13 946	13 947	14 575
Motor vehicle licences	—	—	—	—	—	—	—	—	—
Sales of goods and services other than capital assets	87	105	110	225	225	151	235	246	257
Sales of goods and services produced by department (excl. capital assets)	87	105	110	225	225	151	235	246	257
Sales by market establishments	—	—	—	—	—	—	—	—	—
Administrative fees	—	—	—	—	—	—	—	—	—
Other sales	87	105	110	225	225	151	235	246	257
Of which									
0	—	—	—	—	—	—	—	—	—
0	—	—	—	—	—	—	—	—	—
0	—	—	—	—	—	—	—	—	—
0	—	—	—	—	—	—	—	—	—
Sales of scrap, waste, arms and other used current goods (excl. capital assets)	—	—	—	—	—	—	—	—	—
Transfers received from:	—	—	—	—	—	—	—	—	—
Other governmental units (Excl. Equitable share and conditional grants)	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments	—	—	—	—	—	—	—	—	—
International organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Households and non-profit institutions	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits	—	272	—	—	—	279	—	—	—
Interest, dividends and rent on land	4 399	7 985	11 023	1 505	1 505	8 538	1 574	1 645	1 719
Interest	4 399	7 985	11 023	1 505	1 505	8 538	1 574	1 645	1 719
Dividends	—	—	—	—	—	—	—	—	—
Rent on land	—	—	—	—	—	—	—	—	—
Sales of capital assets	36	164	91	267	267	69	279	292	305
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Other capital assets	36	164	91	267	267	69	279	292	305
Financial transactions in assets and liabilities	3 825	374	14 588	734	734	230	768	803	839
Total	586 230	859 320	1 450 847	1 516 677	1 516 677	1 790 864	1 566 802	1 448 512	1 513 695

Table B.2: Receipts: Sector specific 'of which' items

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Economic Development and Tourism									
Tax receipts									
.....									
Sales of goods and services other than capital assets	87	105	110	225	225	151	235	246	257
Sales of goods and services produced by department (excl. capital assets)	87	105	110	225	225	151	235	246	257
Sales by market establishments	—	—	—	—	—	—	—	—	—
.....									
Other sales	87	105	110	225	225	151	235	246	257
Of which									
0	—	—	—	—	—	—	—	—	—
0	—	—	—	—	—	—	—	—	—
0	—	—	—	—	—	—	—	—	—
0	—	—	—	—	—	—	—	—	—
.....									
Total	586 230	859 320	1 450 847	1 516 677	1 516 677	1 790 864	1 566 802	1 448 512	1 513 695

Table B.3: Payments and estimates by economic classification

Table B.3: Payments and estimates by economic classification: Economic Development and Tourism

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	223 680	236 082	252 018	299 041	307 301	307 301	311 037	318 250	313 362
Compensation of employees	148 434	156 766	170 199	195 060	187 512	187 512	206 684	214 453	221 825
Salaries and wages	127 264	133 958	145 114	162 092	156 130	155 535	169 537	183 460	188 941
Social contributions	21 170	22 808	25 085	32 968	31 382	31 977	37 147	30 993	32 884
Goods and services	75 246	79 316	81 819	103 981	119 789	119 789	104 353	103 797	91 537
Administrative fees	545	599	896	1 212	1 251	995	1 709	1 527	1 583
Advertising	2 267	3 038	4 678	2 314	3 882	3 992	4 335	3 400	3 552
Minor assets	158	18	19	266	266	233	319	538	562
Audit costs: External	5 603	7 373	6 319	7 314	7 114	6 599	6 700	12 921	4 691
Catering: Departmental activities	1 123	761	669	604	900	1 039	591	305	319
Communication (G&S)	4 359	4 256	5 097	3 284	4 230	4 236	6 000	2 411	1 474
Computer services	1 650	802	517	1 118	2 025	1 654	2 957	3 085	2 179
Consultants: Business and advisory services	322	911	558	1 426	1 516	1 562	1 032	3 033	2 285
Legal services (G&S)	86	2 950	283	1 731	2 231	2 446	1 000	1 434	1 499
Contractors	14	—	77	442	442	116	135	483	504
Agency and support/outourced services	8 444	5 693	11 292	28 779	41 443	40 662	22 492	17 094	17 208
Fleet services (incl. government motor transport)	1 143	1 036	986	1 260	1 260	1 260	1 300	2 596	1 668
Consumable supplies	1 965	2 016	2 009	2 311	2 712	2 907	3 323	5 152	3 296
Consumables: Stationery, printing and office supplies	1 456	481	745	1 847	1 847	1 778	1 382	4 669	3 834
Operating leases	21 619	23 267	19 984	23 692	18 692	18 692	19 712	18 320	19 324
Property payments	4 251	3 644	3 150	4 439	4 939	4 939	3 030	3 234	3 947
Travel and subsistence	17 273	19 144	21 291	17 310	18 595	20 952	21 971	16 970	16 689
Training and development	1 613	2 001	1 617	2 299	2 999	3 079	2 068	2 350	2 456
Operating payments	362	152	171	414	975	628	1 093	1 377	1 439
Venues and facilities	993	1 174	1 461	1 919	2 470	2 020	3 204	2 898	3 028
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	816 876	904 130	938 302	982 385	1 014 822	1 014 822	1 090 178	1 084 002	1 132 028
Provinces and municipalities	8	10	10	31	31	31	32	33	34
Provinces	8	10	10	31	31	31	32	33	34
Provincial Revenue Funds	8	10	10	31	31	31	32	33	34
Departmental agencies and accounts	577 881	642 807	649 752	638 765	718 916	718 916	783 865	776 210	810 836
Departmental agencies (non-business entities)	577 881	642 807	649 752	638 765	718 916	718 916	783 865	776 210	810 836
Public corporations and private enterprises	237 843	260 604	283 365	342 984	284 046	281 840	284 648	285 588	298 439
Public corporations	235 833	257 884	280 508	336 538	280 600	280 600	282 341	283 177	295 920
Other transfers to public corporations	235 833	257 884	280 508	336 538	280 600	280 600	282 341	283 177	295 920
Private enterprises	2 010	2 720	2 857	6 446	3 446	1 240	2 307	2 411	2 519
Other transfers to private enterprises	2 010	2 720	2 857	6 446	3 446	1 240	2 307	2 411	2 519
Non-profit institutions	—	—	5 000	—	10 921	13 355	21 000	21 510	22 028
Households	1 144	709	175	605	908	680	633	661	691
Social benefits	1 144	709	175	605	908	680	633	661	691
Payments for capital assets	531 185	425 895	237 689	42 835	101 815	101 815	5 420	1 528	1 597
Buildings and other fixed structures	528 736	420 055	233 927	38 053	96 033	96 033	—	—	—
Buildings	528 736	420 055	233 927	38 053	96 033	96 033	—	—	—
Machinery and equipment	2 449	5 840	3 762	4 782	5 782	5 782	5 420	1 528	1 597
Transport equipment	—	—	—	1 765	2 765	2 636	1 510	1 528	1 597
Other machinery and equipment	2 449	5 840	3 762	3 017	3 017	3 146	3 910	—	—
Payments for financial assets	—	2	13	—	3	3	—	—	—
Total economic classification	1 571 741	1 566 109	1 428 022	1 324 261	1 423 941	1 423 941	1 406 635	1 403 780	1 446 987

Annexures to 2026 Estimates of Provincial Revenue & Expenditure
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Table B.3(i): Payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	102 187	109 650	117 163	125 907	130 813	130 963	140 843	149 407	139 125
Compensation of employees	69 349	74 918	82 100	90 994	88 145	88 561	96 234	98 751	102 325
Salaries and wages	59 580	63 895	69 680	78 303	76 013	74 485	81 200	84 272	86 335
Social contributions	9 769	11 023	12 420	12 691	12 132	14 076	15 034	14 479	15 990
Goods and services	32 838	34 732	35 063	34 913	42 668	42 402	44 609	50 656	36 800
Administrative fees	322	324	559	475	475	442	796	549	562
Advertising	966	2 190	4 397	1 823	3 391	3 501	3 635	2 863	2 991
Minor assets	158	18	19	220	220	220	271	488	510
Audit costs: External	5 603	7 373	6 319	7 314	7 114	6 599	6 700	12 921	4 691
Catering: Departmental activities	307	302	215	556	725	822	512	170	178
Communication (G&S)	4 359	4 253	5 094	3 284	4 230	4 236	6 000	2 411	1 474
Computer services	1 092	383	79	292	1 189	1 116	1 900	2 085	1 134
Consultants: Business and advisory services	322	894	558	873	958	993	532	974	1 018
Legal services (G&S)	86	2 950	283	1 731	2 231	2 446	1 000	1 434	1 499
Contractors	14	–	52	442	442	116	135	483	504
Agency and support/outourced services	3 780	134	375	–	413	368	530	191	200
Fleet services (incl. government motor transport)	1 143	1 036	986	1 260	1 260	1 260	1 300	2 596	1 668
Consumable supplies	1 965	2 016	2 009	2 311	2 711	2 711	3 323	5 152	3 296
Consumables: Stationery, printing and office supplies	1 456	472	745	1 847	1 847	1 778	1 382	4 669	3 834
Property payments	–	60	29	–	–	–	–	–	–
Travel and subsistence	8 684	9 501	10 755	9 046	10 231	10 844	11 771	8 658	8 003
Training and development	1 613	1 979	1 617	2 299	2 999	3 079	2 068	2 350	2 456
Operating payments	322	143	171	195	756	628	650	810	846
Venues and facilities	646	704	801	945	1 476	1 243	2 104	1 852	1 936
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	1 152	719	185	636	939	711	665	694	725
Provinces and municipalities	8	10	10	31	31	31	32	33	34
Provinces	8	10	10	31	31	31	32	33	34
Provincial Revenue Funds	8	10	10	31	31	31	32	33	34
Households	1 144	709	175	605	908	680	633	661	691
Social benefits	1 144	709	175	605	908	680	633	661	691
Payments for capital assets	2 449	5 840	3 762	4 782	5 782	5 782	5 420	1 528	1 597
Machinery and equipment	2 449	5 840	3 762	4 782	5 782	5 782	5 420	1 528	1 597
Transport equipment	–	–	–	1 765	2 765	2 636	1 510	1 528	1 597
Other machinery and equipment	2 449	5 840	3 762	3 017	3 017	3 146	3 910	–	–
Payments for financial assets	–	1	13	–	–	–	–	–	–
Total economic classification: Programme 1	105 788	116 210	121 123	131 325	137 534	137 456	146 928	151 629	141 447

Table B.3(ii): Payments and estimates by economic classification: Integrated Economic Development

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	58 985	62 488	60 718	74 111	67 535	69 075	73 849	74 019	76 724
Compensation of employees	29 096	30 220	32 045	34 188	32 609	33 992	39 649	41 285	42 651
Salaries and wages	25 040	25 921	27 427	28 937	27 758	28 980	34 056	35 426	36 504
Social contributions	4 056	4 299	4 618	5 251	4 851	5 012	5 593	5 859	6 147
Goods and services	29 889	32 268	28 673	39 923	34 926	35 083	34 200	32 734	34 073
Administrative fees	52	40	54	221	221	216	402	315	329
Minor assets	–	–	–	46	46	13	48	50	52
Catering: Departmental activities	126	18	56	–	23	31	79	83	87
Consultants: Business and advisory services	–	17	–	–	5	16	–	–	–
Agency and support/outourced services	677	2 124	2 058	7 612	7 287	7 191	6 978	6 946	6 378
Consumable supplies	–	–	–	–	–	195	–	–	–
Operating leases	21 619	23 267	19 984	23 692	18 692	18 692	19 712	18 320	19 324
Property payments	4 251	3 584	3 121	4 439	4 939	4 939	3 030	3 234	3 947
Travel and subsistence	3 017	3 127	3 361	3 135	2 935	3 492	2 923	2 608	2 725
Operating payments	40	–	–	219	219	–	443	567	593
Venues and facilities	107	91	39	559	559	298	585	611	638
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	234 789	257 884	283 508	273 600	283 600	283 600	284 736	285 695	298 552
Departmental agencies and accounts	–	–	3 000	–	3 000	3 000	3 138	3 279	3 427
Departmental agencies (non-business entities)	–	–	3 000	–	3 000	3 000	3 138	3 279	3 427
Public corporations and private enterprises	234 789	257 884	280 508	273 600	280 600	280 600	281 598	282 416	295 125
Public corporations	234 789	257 884	280 508	270 600	280 600	280 600	281 598	282 416	295 125
Other transfers to public corporations	234 789	257 884	280 508	270 600	280 600	280 600	281 598	282 416	295 125
Private enterprises	–	–	–	3 000	–	–	–	–	–
Other transfers to private enterprises	–	–	–	3 000	–	–	–	–	–
Payments for capital assets	528 736	420 055	233 927	38 053	96 033	96 033	–	–	–
Buildings and other fixed structures	528 736	420 055	233 927	38 053	96 033	96 033	–	–	–
Buildings	528 736	420 055	233 927	38 053	96 033	96 033	–	–	–
Payments for financial assets	–	1	–	–	3	3	–	–	–
Total economic classification: Programme 2	822 510	740 428	578 153	385 764	447 171	448 711	358 585	359 714	375 276

Table B.3(iii): Payments and estimates by economic classification: Trade and Sector Development

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	17 234	18 039	24 127	28 255	28 169	28 192	31 056	28 686	29 731
Compensation of employees	14 005	14 918	16 336	19 984	18 798	18 749	20 703	21 661	22 390
Salaries and wages	11 870	12 657	13 899	16 901	15 915	15 995	17 864	18 646	19 262
Social contributions	2 135	2 261	2 437	3 083	2 883	2 754	2 839	3 015	3 128
Goods and services	3 229	3 121	7 791	8 271	9 371	9 443	10 353	7 025	7 341
Administrative fees	48	80	84	186	186	95	272	254	266
Catering: Departmental activities	7	155	120	–	104	128	–	–	–
Communication (G&S)	–	3	3	–	–	–	–	–	–
Agency and support/outourced services	1 244	775	5 018	5 861	6 757	6 742	7 549	4 096	4 280
Travel and subsistence	1 772	1 914	2 458	2 112	2 212	2 357	2 415	2 553	2 668
Operating payments	–	6	–	–	–	–	–	–	–
Venues and facilities	158	188	108	112	112	121	117	122	127
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	12 348	8 476	14 884	69 384	76 818	76 818	104 489	77 391	80 423
Departmental agencies and accounts	9 294	5 756	7 027	–	62 451	62 451	80 439	52 709	55 081
Departmental agencies (non-business entities)	9 294	5 756	7 027	–	62 451	62 451	80 439	52 709	55 081
Public corporations and private enterprises	3 054	2 720	2 857	69 384	3 446	1 240	3 050	3 172	3 314
Public corporations	1 044	–	–	65 938	–	–	743	761	795
Other transfers to public corporations	1 044	–	–	65 938	–	–	743	761	795
Private enterprises	2 010	2 720	2 857	3 446	3 446	1 240	2 307	2 411	2 519
Other transfers to private enterprises	2 010	2 720	2 857	3 446	3 446	1 240	2 307	2 411	2 519
Non-profit institutions	–	–	5 000	–	10 921	13 127	21 000	21 510	22 028
Payments for capital assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 3	29 582	26 515	39 011	97 639	104 987	105 010	135 545	106 077	110 154

Table B.3(iv): Payments and estimates by economic classification: Business Regulation and Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	19 591	19 961	22 083	28 157	28 138	27 494	28 289	28 976	29 099
Compensation of employees	15 889	16 639	17 934	22 797	22 278	21 634	22 888	24 052	24 840
Salaries and wages	13 497	14 238	15 363	15 219	14 900	15 369	15 084	20 236	21 173
Social contributions	2 392	2 401	2 571	7 578	7 378	6 265	7 804	3 816	3 667
Goods and services	3 702	3 322	4 149	5 360	5 860	5 860	5 401	4 924	4 259
Administrative fees	59	62	96	209	208	127	65	228	238
Advertising	1 301	845	281	491	491	491	700	537	561
Catering: Departmental activities	656	239	272	48	48	57	—	52	54
Consultants: Business and advisory services	—	—	—	553	553	553	500	2 059	1 267
Contractors	—	—	25	—	—	—	—	—	—
Agency and support/outsourced services	—	—	678	2 500	2 980	2 525	2 000	—	—
Consumable supplies	—	—	—	—	1	1	—	—	—
Travel and subsistence	1 631	2 040	2 423	1 395	1 395	1 887	1 886	1 870	1 954
Venues and facilities	55	136	374	164	184	219	250	178	185
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	111 324	107 045	127 785	139 304	148 304	148 304	136 728	129 531	135 360
Departmental agencies and accounts	111 324	107 045	127 785	139 304	148 304	148 304	136 728	129 531	135 360
Departmental agencies (non-business entities)	111 324	107 045	127 785	139 304	148 304	148 304	136 728	129 531	135 360
Payments for capital assets	—	—	—	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 4	130 915	127 006	149 868	167 461	176 442	175 798	165 017	158 507	164 459

Table B.3(v): Payments and estimates by economic classification: Economic Planning

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	18 188	18 365	19 513	23 720	23 032	22 501	25 564	24 728	25 547
Compensation of employees	16 207	16 193	17 446	20 341	19 653	19 085	21 423	22 147	22 850
Salaries and wages	13 919	13 906	15 021	17 244	16 556	16 126	17 630	19 147	19 758
Social contributions	2 288	2 287	2 425	3 097	3 097	2 959	3 793	3 000	3 092
Goods and services	1 981	2 172	2 067	3 379	3 379	3 416	4 141	2 581	2 697
Administrative fees	24	28	42	121	111	68	154	161	168
Catering: Departmental activities	—	21	—	—	—	—	—	—	—
Computer services	558	419	438	826	836	538	1 057	1 000	1 045
Agency and support/outsourced services	106	—	—	1 226	1 226	1 080	633	661	691
Consumables: Stationery, printing and office supplies	—	9	—	—	—	—	—	—	—
Travel and subsistence	1 273	1 655	1 470	1 162	1 162	1 686	2 231	711	743
Training and development	—	22	—	—	—	—	—	—	—
Operating payments	—	3	—	—	—	—	—	—	—
Venues and facilities	20	15	117	44	44	44	66	48	50
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	—	—	—	—	—	—	—	—	—
Payments for capital assets	—	—	—	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 5	18 188	18 365	19 513	23 720	23 032	22 501	25 564	24 728	25 547

Annexures to 2026 Estimates of Provincial Revenue & Expenditure
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Table B.3(vi): Payments and estimates by economic classification: Tourism

1	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
R thousand									
Current payments	7 495	7 579	8 414	18 891	29 614	29 076	11 436	12 434	13 136
Compensation of employees	3 888	3 878	4 338	6 756	6 029	5 491	5 787	6 557	6 769
Salaries and wages	3 358	3 341	3 724	5 488	4 988	4 580	3 703	5 733	5 909
Social contributions	530	537	614	1 268	1 041	911	2 084	824	860
Goods and services	3 607	3 701	4 076	12 135	23 585	23 585	5 649	5 877	6 367
Administrative fees	40	65	61	–	50	47	20	20	20
Advertising	–	3	–	–	–	–	–	–	–
Catering: Departmental activities	27	26	6	–	–	1	–	–	–
Agency and support/outsourced services	2 637	2 660	3 163	11 580	22 780	22 756	4 802	5 200	5 659
Travel and subsistence	896	907	824	460	660	686	745	570	596
Venues and facilities	7	40	22	95	95	95	82	87	92
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	457 263	530 006	511 940	499 461	505 161	505 389	563 560	590 691	616 968
Departmental agencies and accounts	457 263	530 006	511 940	499 461	505 161	505 161	563 560	590 691	616 968
Departmental agencies (non-business entities)	457 263	530 006	511 940	499 461	505 161	505 161	563 560	590 691	616 968
Non-profit institutions	–	–	–	–	–	228	–	–	–
Payments for capital assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 6	464 758	537 585	520 354	518 352	534 775	534 465	574 996	603 125	630 104

Table B.4: Payments and estimates by economic classification: 'Goods and Services level 4 items'

1	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
R thousand									
Current payments									
Goods and services	75 246	79 316	81 819	103 981	119 789	119 789	104 353	103 797	91 537
Administrative fees	545	599	896	1 212	1 251	995	1 709	1 527	1 583
Advertising	2 267	3 038	4 678	2 314	3 882	3 992	4 335	3 400	3 552
Minor assets	158	18	19	266	266	233	319	538	562
Audit costs: External	5 603	7 373	6 319	7 314	7 114	6 599	6 700	12 921	4 691
Bursaries: Employees	–	–	–	–	–	–	–	–	–
Catering: Departmental activities	1 123	761	669	604	900	1 039	591	305	319
Communication (G&S)	4 359	4 256	5 097	3 284	4 230	4 236	6 000	2 411	1 474
Computer services	1 650	802	517	1 118	2 025	1 654	2 957	3 085	2 179
Consultants: Business and advisory services	322	911	558	1 426	1 516	1 562	1 032	3 033	2 285
Infrastructure and planning services	–	–	–	–	–	–	–	–	–
Laboratory services	–	–	–	–	–	–	–	–	–
Legal services (G&S)	86	2 950	283	1 731	2 231	2 446	1 000	1 434	1 499
Science and technological services	–	–	–	–	–	–	–	–	–
Contractors	14	–	77	442	442	116	135	483	504
Agency and support/outsourced services	8 444	5 693	11 292	28 779	41 443	40 662	22 492	17 094	17 208
Entertainment	–	–	–	–	–	–	–	–	–
Fleet services (incl. government motor transport)	1 143	1 036	986	1 260	1 260	1 260	1 300	2 596	1 668
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	1 965	2 016	2 009	2 311	2 712	2 907	3 323	5 152	3 296
Consumables: Stationery, printing and office supplies	1 456	481	745	1 847	1 847	1 778	1 382	4 669	3 834
Operating leases	21 619	23 267	19 984	23 692	18 692	18 692	19 712	18 320	19 324
Rental and hiring	–	–	–	–	–	–	–	–	–
Property payments	4 251	3 644	3 150	4 439	4 939	4 939	3 030	3 234	3 947
Transport provided: Departmental activity	–	–	–	–	–	–	–	–	–
Travel and subsistence	17 273	19 144	21 291	17 310	18 595	20 952	21 971	16 970	16 689
Training and development	1 613	2 001	1 617	2 299	2 999	3 079	2 068	2 350	2 456
Operating payments	362	152	171	414	975	628	1 093	1 377	1 439
Venues and facilities	993	1 174	1 461	1 919	2 470	2 020	3 204	2 898	3 028
Total economic classification	75 246	79 316	81 819	103 981	119 789	119 789	104 353	103 797	91 537

Table B.7: Detailed financial information for public entities

Table B.7(a): Financial summary for the Mpumalanga Economic Growth Agency

R thousand	2022/23	Outcome 2023/24	2024/25	Revised estimate 2025/26	Medium-term estimates		
					2026/27	2027/28	2028/29
Revenue							
Tax revenue	116 183	136 081	169 378	228 718	246 308	257 336	266 399
Non-tax revenue	15 071	21 523	11 513	11 474	12 649	11 642	12 170
Sale of goods and services other than capital assets	12 374	14 838	5 567	8 792	9 849	10 577	11 105
Of which:							
Admin fees	70	95	218	57	99	104	109
Loan collections	12 304	14 743	5 349	8 735	9 750	10 473	10 996
Sales by market establishments	–	–	–	–	–	–	–
Non-market est. sales	–	–	–	–	–	–	–
Other non-tax revenue	2 697	6 685	5 946	2 682	2 800	1 065	1 065
Transfers received	204 241	224 391	244 050	280 600	281 653	283 816	296 525
Sale of capital assets	–	–	–	–	–	–	–
Total revenue	335 495	381 995	424 941	520 792	540 610	552 794	575 094
Expenses							
Current expense	412 826	390 168	342 841	520 433	540 533	552 566	574 700
Compensation of employees	131 064	136 200	148 754	171 941	183 735	192 922	202 568
Goods and services	279 875	252 378	186 503	345 993	353 198	355 869	368 173
Depreciation	–	–	–	–	–	–	–
Interest, dividends and rent on land	–	–	–	–	–	–	–
Interest	–	–	–	–	–	–	–
Dividends	–	–	–	–	–	–	–
Rent on land	–	–	–	–	–	–	–
Tax and Outside shareholders Interest	–	–	–	–	–	–	–
Adjustments to Fair Value	–	–	–	–	–	–	–
Unearned reserves (social security funds only)	–	–	–	–	–	–	–
Transfers and subsidies	–	–	–	–	–	–	–
Payments for capital assets	1 887	1 590	7 584	2 499	3 600	3 775	3 959
Payments for financial assets	–	–	–	–	–	–	–
Total expenses	412 826	390 168	342 841	520 433	540 533	552 566	574 700
Surplus / (Deficit)	(77 331)	(8 173)	82 100	359	77	228	394
Cash flow summary							
Adjust surplus / (deficit) for accrual transactions	(9 145)	(28 360)	(44 456)	60 535	78 701	78 191	83 937
Adjustments for:							
Depreciation	15 503	24 365	32 697	34 540	33 978	34 378	37 654
Interest	1 705	11 148	23 440	24 370	26 602	25 936	27 453
Net (profit) / loss on disposal of fixed assets	625	42 666	(13 622)	275	14 752	15 641	17 753
Other	(26 978)	(106 539)	(86 971)	1 350	3 369	2 236	1 077
Operating surplus / (deficit) before changes in working capital	(86 476)	(36 533)	37 644	60 894	78 778	78 419	84 331
Changes in working capital	107 371	47 596	(19 504)	(17 826)	(14 539)	(12 810)	(15 768)
(Decrease) / increase in accounts payable	47 553	98 239	(18 866)	(16 873)	(14 681)	(13 008)	(15 867)
Decrease / (increase) in accounts receivable	61 062	(53 049)	(2 306)	(2 298)	(1 103)	(998)	(983)
(Decrease) / increase in provisions	(1 244)	2 406	1 668	1 345	1 245	1 196	1 082
Cash flow from operating activities	20 895	11 063	18 140	43 068	64 239	65 609	68 563
Transfers from government	217 320	234 789	303 907	305 717	310 796	313 987	324 558
Of which: Capital	217 320	234 789	303 907	305 717	310 796	313 987	324 558
: Current	–	–	–	–	–	–	–
Cash flow from investing activities	(5 873)	(1 783)	(401)	(432)	(973)	(978)	(801)
Acquisition of Assets	(3 156)	(1 850)	(2 584)	(2 693)	(2 869)	(2 964)	(3 015)
Other flows from Investing Activities	(2 717)	67	2 183	2 261	1 896	1 986	2 214
Cash flow from financing activities	–	–	–	–	–	–	–
Net increase / (decrease) in cash and cash equivalents	58 333	58 867	89 765	87 354	79 863	81 696	90 547
Balance Sheet Data							
Carrying Value of Assets	427 399	713 357	678 325	678 355	701 526	712 387	717 365
Investments	492 219	441 006	459 636	471 320	498 565	500 941	515 036
Cash and Cash Equivalents	58 333	58 867	89 765	87 354	79 863	81 696	90 547
Receivables and Prepayments	54 419	70 242	61 423	57 751	55 048	53 951	56 857
Inventory	47 111	46 778	47 529	48 366	51 006	55 654	57 325
TOTAL ASSETS	1 079 481	1 330 250	1 336 678	1 343 146	1 386 008	1 404 629	1 437 130
Capital & Reserves	747 096	638 271	940 146	889 547	895 674	912 357	923 582
Borrowings	–	–	–	–	–	–	–
Post Retirement Benefits	–	–	–	–	–	–	–
Trade and Other Payables	256 351	355 437	40 801	70 189	87 559	89 321	90 128
Provisions	11 151	13 557	15 225	14 369	16 896	17 852	12 086
Managed Funds	64 883	322 985	340 506	369 041	385 879	385 099	411 334
TOTAL EQUITY & LIABILITIES	1 079 481	1 330 250	1 336 678	1 343 146	1 386 008	1 404 629	1 437 130
Contingent Liabilities	10 013	158 686	344 178	343 116	30 000	35 000	30 000

Table B.7(c): Financial summary for the Mpumalanga Tourism and Parks Agency

R thousand	2022/23	Outcome 2023/24	2024/25	Revised estimate 2025/26	Medium-term estimates		
					2026/27	2027/28	2028/29
Revenue							
Tax revenue	–	–	–	–	–	–	–
Non-tax revenue	53 773	98 088	87 342	89 907	95 000	99 749	104 738
Sale of goods and services other than capital assets	53 773	78 938	87 342	89 907	95 000	99 749	104 738
<i>Of which:</i>							
Admin fees	–	–	–	–	–	–	–
Sales by market establishments	53 215	75 769	85 930	89 008	93 600	98 278	103 194
Non-market est. sales	558	3 169	1 412	899	1 400	1 471	1 544
Other non-tax revenue	–	19 150	–	–	–	–	–
Transfers received	436 004	533 259	521 808	505 162	563 560	590 691	616 968
Sale of capital assets	–	–	–	–	–	–	–
Total revenue	489 777	631 347	609 150	595 069	658 560	690 440	721 706
Expenses							
Current expense	483 981	528 060	616 478	620 377	626 045	659 388	692 191
Compensation of employees	367 949	392 637	471 450	437 840	437 816	459 707	482 693
Goods and services	84 003	104 154	108 454	146 674	147 579	153 910	158 349
Depreciation	32 029	31 269	36 530	35 772	40 650	45 771	51 149
Interest, dividends and rent on land	–	–	44	91	–	–	–
Interest	–	–	44	91	–	–	–
Dividends	–	–	–	–	–	–	–
Rent on land	–	–	–	–	–	–	–
Tax and Outside shareholders Interest	–	–	–	–	–	–	–
Adjustments to Fair Value	–	–	–	–	–	–	–
Unearned reserves (social security funds only)	–	–	–	–	–	–	–
Transfers and subsidies	–	–	–	–	–	–	–
Payments for capital assets	7 018	33 686	45 085	26 135	73 165	76 823	80 664
Payments for financial assets	–	–	–	–	–	–	–
Total expenses	490 999	561 746	661 563	646 512	699 210	736 211	772 855
Surplus / (Deficit)	(1 222)	69 601	(52 413)	(51 443)	(40 650)	(45 771)	(51 149)
Cash flow summary							
Adjust surplus / (deficit) for accrual transactions	32 029	31 269	36 574	35 813	40 650	45 771	51 149
Adjustments for:							
Depreciation	32 029	31 269	36 530	35 722	40 650	45 771	51 149
Interest	–	–	44	91	–	–	–
Net (profit) / loss on disposal of fixed assets	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Operating surplus / (deficit) before changes in working capital	30 807	100 870	(15 839)	(15 630)	0	(0)	(0)
Changes in working capital	(949)	1 528	25 064	(19 474)	(8 000)	(2 000)	(3 000)
(Decrease) / increase in accounts payable	3 841	6 796	22 813	(21 751)	(10 000)	(2 000)	(3 000)
Decrease / (increase) in accounts receivable	(4 790)	(5 268)	2 251	2 277	2 000	–	–
(Decrease) / increase in provisions	–	–	–	–	–	–	–
Cash flow from operating activities	29 858	102 398	9 225	(35 104)	(8 000)	(2 000)	(3 000)
Transfers from government	–	–	–	–	–	–	–
<i>Of which: Capital</i>	–	–	–	–	–	–	–
: Current	–	–	–	–	–	–	–
Cash flow from investing activities	14 682	59 714	45 085	26 135	73 165	76 823	80 664
Acquisition of Assets	14 682	59 714	45 085	26 135	73 165	76 823	80 664
Other flows from Investing Activities	–	–	–	–	–	–	–
Cash flow from financing activities	–	–	–	–	–	–	–
Net increase / (decrease) in cash and cash equivalents	–	–	–	–	–	–	–
Balance Sheet Data							
Carrying Value of Assets	490 113	474 746	565 357	555 720	588 235	619 287	648 803
Investments	–	–	–	–	–	–	–
Cash and Cash Equivalents	14 439	54 904	16 981	17 000	17 000	17 000	17 000
Receivables and Prepayments	11 259	16 528	14 277	12 000	10 000	10 000	10 000
Inventory	601	1 745	703	700	700	700	700
TOTAL ASSETS	516 412	547 923	597 318	585 420	615 935	646 987	676 503
Capital & Reserves	45 129	530 062	432 444	381 001	340 351	294 580	243 431
Borrowings	–	–	–	–	–	–	–
Post Retirement Benefits	–	–	–	–	–	–	–
Trade and Other Payables	48 991	72 814	66 751	45 000	35 000	33 000	30 000
Provisions	14 370	14 646	18 056	18 000	18 000	18 000	18 000
Managed Funds	–	–	–	–	–	–	–
TOTAL EQUITY & LIABILITIES	108 490	617 522	517 251	444 001	393 351	345 580	291 431
Contingent Liabilities	748 199	1 096 598	1 492 707	1 492 707	1 492 707	1 492 707	1 492 707

Table B.7(d): Financial summary for the Mpumalanga Economic Regulator

R thousand	2022/23	Outcome 2023/24	2024/25	Revised estimate 2025/26	Medium-term estimates		
					2026/27	2027/28	2028/29
Revenue							
Tax revenue	-	-	-	-	-	-	-
Non-tax revenue	-	-	-	-	-	-	-
Sale of goods and services other than capital assets	-	-	-	-	-	-	-
<i>Of which:</i>							
Admin fees	-	-	-	-	-	-	-
Sales by market establishments	-	-	-	-	-	-	-
Non-market est. sales	-	-	-	-	-	-	-
Other non-tax revenue	-	-	-	-	-	-	-
Transfers received	111 324	107 045	127 785	148 304	136 728	129 531	135 360
Sale of capital assets	-	-	-	-	-	-	-
Total revenue	111 324	107 045	127 785	148 304	136 728	129 531	135 360
Expenses							
Current expense	107 991	104 620	110 695	117 284	118 728	129 531	135 360
Compensation of employees	79 707	84 890	90 809	92 643	99 898	99 899	99 899
Goods and services	28 284	19 730	19 886	24 641	18 830	29 632	35 461
Depreciation	-	-	-	-	-	-	-
Interest, dividends and rent on land	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-
Tax and Outside shareholders Interest	-	-	-	-	-	-	-
Adjustments to Fair Value	-	-	-	-	-	-	-
Unearned reserves (social security funds only)	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-
Payments for capital assets	3 334	2 890	22 793	31 020	18 000	-	-
Payments for financial assets	-	-	-	-	-	-	-
Total expenses	111 325	107 510	133 488	148 304	136 728	129 531	135 360
Surplus / (Deficit)	(1)	(465)	(5 703)	-	-	-	-
Cash flow summary							
Adjust surplus / (deficit) for accrual transactions	10 291	2 229	28 625	9 000	9 000	9 000	9 000
Adjustments for:							
Depreciation	2 286	2 578	2 913	3 000	3 000	3 000	3 000
Interest	1 942	4 121	5 684	6 000	6 000	6 000	6 000
Net (profit) / loss on disposal of fixed assets	(128)	(23)	-	-	-	-	-
Other	6 191	(4 447)	20 028	-	-	-	-
Operating surplus / (deficit) before changes in working capital	10 290	1 764	22 922	9 000	9 000	9 000	9 000
Changes in working capital	2 888	1 504	7 876	280 000	280 000	280 000	280 000
(Decrease) / increase in accounts payable	24 211	17 902	70 517	150 000	150 000	150 000	150 000
Decrease / (increase) in accounts receivable	(22 676)	(16 825)	(62 952)	130 000	130 000	130 000	130 000
(Decrease) / increase in provisions	1 353	427	311	-	-	-	-
Cash flow from operating activities	13 178	3 268	30 798	289 000	289 000	289 000	289 000
Transfers from government	-	-	-	-	-	-	-
<i>Of which: Capital</i>	-	-	-	-	-	-	-
: Current	-	-	-	-	-	-	-
Cash flow from investing activities	(4 062)	(2 207)	(22 744)	32 000	18 000	3 000	3 000
Acquisition of Assets	(4 062)	(2 207)	(22 744)	32 000	18 000	3 000	3 000
Other flows from Investing Activities	-	-	-	-	-	-	-
Cash flow from financing activities	-	362	(14 113)	-	-	-	-
Net increase / (decrease) in cash and cash equivalents	9 116	1 424	(6 058)	-	-	-	-
Balance Sheet Data							
Carrying Value of Assets	32 075	31 709	48 056	48 056	48 056	48 056	48 056
Investments	-	-	-	-	-	-	-
Cash and Cash Equivalents	40 367	41 791	35 733	35 733	35 733	35 733	35 733
Receivables and Prepayments	59 943	85 483	148 434	148 434	148 434	148 434	148 434
Inventory	-	-	-	-	-	-	-
TOTAL ASSETS	132 385	158 983	232 223	232 223	232 223	232 223	232 223
Capital & Reserves	44 826	44 152	46 589	46 589	46 589	46 589	46 589
Borrowings	-	-	-	-	-	-	-
Post Retirement Benefits	-	-	-	-	-	-	-
Trade and Other Payables	86 143	113 301	184 105	184 105	184 105	184 105	184 105
Provisions	1 416	1 530	1 529	1 529	1 529	1 529	1 529
Managed Funds	-	-	-	-	-	-	-
TOTAL EQUITY & LIABILITIES	132 385	158 983	232 223	232 223	232 223	232 223	232 223
Contingent Liabilities	-	-	-	-	-	-	-

Vote 07

Education

To be appropriated by Vote in 2026/27	R 30 619 440 000
Direct Charge	R 0
Responsible MEC	MEC of Education
Adminstrating Department	Education
Accounting Officer	Head: Education

1. Overview

Vision

To advance excellence in quality education delivery and skills for the changing world.

Mission

Mpumalanga Department of Education commits to working together with stakeholders in realising 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.

Values

Strategic Objectives

- Integrity Employees to ensure uncompromising and predictably consistent commitment to honour moral and ethical values at all times in delivery of public value.
- Consultative Managers and staff regularly consult with all internal and external customers to ensure client satisfaction at all levels of the department.
- Accountable Officials at all levels of the department have set service delivery standards that ensure accountability.
- Innovative Continuously strive to be creative and innovative in the services offered by the Department in keeping with the changing world.
- Safety Ensure that provision of education is conducted in a safe and secure environment.
- Responsive Addressing the educational needs of the clients

In alignment with the priorities of the 7th Administration (Government of National Unity), the Mpumalanga Department of Education positions education as a key enabler of inclusive economic growth, poverty reduction, and the development of a capable and ethical state. The Department's strategic objectives are directed at improving access, quality, equity, and efficiency across the basic education system, with a strong focus on early learning, foundational skills, infrastructure provision, workforce professionalisation, and system modernisation. The Department prioritises the expansion of universal and high-quality Early Childhood Development (ECD) through the formalisation and regulation of ECD centres, professionalisation of practitioners, expansion of Grade R and pre-Grade R provision, and targeted improvements in infrastructure, safety standards, and learning materials, particularly in rural and township communities.

To improve learning outcomes, the Department focuses on strengthening foundational literacy and numeracy, with targeted interventions in the foundation phase, including mother-tongue-based bilingual education, structured reading programmes, improved teacher training in evidence-based methodologies, and measurable improvements in learner performance, including international benchmark assessments. The Department aims to accelerate infrastructure provision and school modernisation by prioritising the delivery of adequate classrooms, water and sanitation facilities, safe learning environments, and expanded technical and vocational facilities. Infrastructure delivery is aligned to national development targets and includes measures to protect projects from disruptions and delays.

In advancing inclusive education and learner well-being, the Department seeks to strengthen capacity in special needs education, expand psychosocial support services, and deepen the implementation of pro-poor interventions such as the National School Nutrition Programme, no-fee schools, and scholar transport to reduce poverty-related barriers to learning. The Department further seeks to align curriculum delivery with future skills and labour market demands by expanding technical schooling, strengthening mathematics, science and technology education, introducing coding and robotics in the early grades, and strengthening partnerships with TVET colleges, industry, and apprenticeship programmes. To improve system performance, the Department prioritises learner retention, throughput, and academic achievement, with targeted support programmes aimed at improving progression, reducing dropout rates, and strengthening language and mathematics performance across phases. The Department is committed to professionalising and stabilising the education workforce through competency-based teacher development, improved educator supply planning using refined Post Provisioning Norms, and the promotion of ethical leadership, accountability, and performance management.

Finally, the Department advances governance, monitoring, and data-driven management through strengthened planning and reporting systems, modernisation of education management platforms, improved compliance with the PFMA and Treasury Regulations, and enhanced use of data analytics to support evidence-based decision-making. Digital transformation and ICT integration in schools remain central to improving access, connectivity, and the quality of teaching and learning.

Acts Rules and Regulations

The Acts that guide the Mpumalanga Department of Education are as follows:

- *Basic Education Laws Amendment Act, 2024 (Act No. 32 of 2024)*
- *Children's Act, 2005 (Act No. 38 of 2005)*
- *The National Education Policy Act, 1996 (Act No. 27 of 1996) (NEPA)*
- *South African Schools Act, 1996 (Act 84 of 1996), as amended (SASA)*
- *The Division of Revenue Act, 2013 (Act No. 2 of 2013) (DORA)*
- *Public Finance Management Act, 1999 (Act 1 of 1999) (PFMA)*
- *Employment of Educators Act, 1998 (Act 76 of 1998)*
- *Public Service Act, 1994 (Act 103 of 1994), as amended*
- *South African Qualifications Authority Act (SAQA), 1995 (Act 58 of 1995)*
- *South African Council of Educators Act, 2000 (Act 31 of 2000)*
- *National Qualification Framework Act, 2008 (Act 67 of 2008)*

Core functions and responsibilities

The Mpumalanga Department of Education is responsible for the provision, management, and oversight of quality basic and further education services within the province, encompassing Grades R–12, Adult Basic Education and Training (ABET), and public special needs education. The Department's core responsibilities are directed at ensuring equitable access to education, improving learning outcomes, and promoting efficient and accountable service delivery across the education system.

The Department is responsible for curriculum delivery and support, including the development, implementation, and maintenance of education policies for general and further education, Early Childhood Development (ECD), and ABET. This includes the provision of learner and teacher support materials and targeted interventions to strengthen teaching and learning, particularly in priority subjects.

A key responsibility of the Department is the planning, delivery, and maintenance of education infrastructure, which includes the construction of new schools, upgrading and maintenance of existing facilities, improvement of sanitation, and provision of specialised learning spaces such as laboratories and workshops, supported through conditional grants.

The Department is also responsible for quality assurance and assessment, including school evaluations, learner assessments, and the administration of public examinations to ensure compliance with national standards and the credibility of education outcomes.

In advancing inclusive education, the Department provides education services for learners with special educational needs, supported by specialised teacher training and appropriate curriculum adaptations.

The Department oversees corporate governance and financial management, including human resource management, budgeting, procurement, and financial administration, in compliance with the Public Finance Management Act (PFMA) and other applicable legislation, to promote transparency, accountability, and sound financial governance.

In addition, the Department implements pro-poor and learner support programmes aimed at reducing socio-economic barriers to learning, including the National School Nutrition Programme, the no-fee school policy, scholar transport, and other support services.

The Department further ensures effective monitoring, evaluation, and reporting of financial and non-financial performance, enabling informed decision-making, improved planning, and compliance with Provincial Treasury requirements.

1.1. Aligning Departmental budget to achieve government's prescribed outcomes

The core mandate of the Department is to provide quality basic education and training to all learners of school going age in Mpumalanga. The 1996 Constitution of the Republic of South Africa makes basic education a basic right.

The Mpumalanga Department of Education aligns its budget programme structure with the nationally approved framework to support the priorities of the Government of National Unity and the Medium-Term Development Plan. The Department's planning and budgeting processes focus

on delivering equitable access to quality education, reducing poverty and inequality, and strengthening employability and social cohesion. Through a five-year resourcing plan and targeted budget proposals, the Department prioritises pro-poor programmes and key national priorities, while promoting transparency, accountability, and sound financial governance in the allocation of resources.

2. Review of the current financial year (2025/26)

During the year under review the Department continued with its commitment of transforming the schooling systems and the following are some of the significant achievements to note:

- Professionalised the ECD sector by enrolling ECD practitioners with Institutions of Higher Learning to towards an NQF ECD Level 6 qualification. Furthermore, practitioners who completed their studies were absorbed into Post Level 1 teacher posts. This is to ensure that there is quality teaching in our grade R classes.
- Provided targeted teacher training focusing on pedagogical practice in the classroom and theories of learning.
- Obtained 86,5% pass rate in the 2025 Grade 12 Results.
- Restored dignity of the majority of learners by accelerating its programme of improving school sanitation facilities.
- Worked with a range of stakeholders to improve reading proficiency in our schools and to ensure that our learners are able to compete with their counterparts in other parts of the world.
- Implemented the government pro poor policies targeting poor learners and ensured that over 85% of our learners are benefiting from the National School Nutrition Programme (NSNP), No-fee School Policy and 67 000 learners benefited from scholar transport programme.
- Provided support to School Governing Bodies, conducted on going training on their roles and responsibilities and began a process of capacity building programme for them.
- Provided resources to schools serving for learners with special educational needs as set out in Goal 26 of the Action plan 2014 to 2019 towards schooling 2030.
- Provided textbooks and workbooks to schools to improve the teaching and learning process.
- Successfully implemented the u Buhle Buzile e-Learning Project through the special allocation received over the MTEF.

3. Outlook for the coming financial year (2026/27)

For the 2026/27 financial year, the Department has been allocated a total budget of R30.619 billion, reflecting Government's continued commitment to strengthening the basic education sector. The budget provides for the stabilisation of core service delivery functions while responding to cost pressures, particularly in respect of compensation of employees across programmes.

Programme 1: Administration records an increase primarily driven by cost-of-living adjustments and contractual obligations related to operations. While this adjustment supports institutional stability, funding constraints persist in relation to human resource development initiatives and operational requirements, which may impact the Department's administrative efficiency over the medium term.

The allocation to Programme 2: Public Ordinary Schools increases mainly due to higher compensation of employees, transfers to schools, and continued funding for Learning and Teaching Support Materials (LTSM), including the implementation of the Ubhle Buzile e-Learning Project. Notwithstanding these increases, the Department remains unable to fully fund public ordinary schools in line with the National Norms and Standards for School Funding, which continues to place pressure on school's day to day operations and learner improvement interventions. Additional funding has, however, been directed towards the establishment of the School Sport League to promote learner participation in sports development.

Programme 3: Independent Schools Subsidies reflects only a marginal increase over the MTEF period. Due to fiscal constraints, the Department is not in a position to subsidise independent schools at nationally prescribed funding levels, which may affect the sustainability of qualifying institutions serving poor communities.

Programme 4: Public Special Schools shows growth largely attributable to cost-of-living adjustments. Despite this increase, funding remains insufficient to fully address operational needs, including the provision of adequate Learning and Teaching Support Materials (LTSM), posing ongoing challenges to inclusive education delivery.

The allocation to Programme 5: Early Childhood Development continues to grow steadily, driven mainly by increased personnel costs. Additional funding has been provided through the Early Childhood Development Grant, including R6.3 million for the implementation of eCares to strengthen data collection and system management. However, funding constraints remain in relation to learning materials and programme expansion, which may affect school readiness outcomes in the foundation phase.

Programme 6: Infrastructure Development receives additional funding to address overcrowding through the procurement of mobile classrooms and the construction of additional classrooms in priority areas. Provision has also been made for disaster response interventions and the implementation of the school fencing programme. Furthermore, funds have been rescheduled to ensure the completion of SOPA school projects anticipated for finalisation during the 2026/27 financial year, supporting improved learning environments across the province.

Programme 7: Examinations and Education Related Services records an increase largely attributable to allocations for the Presidential Employment Stimulus and funding for MRTT to sustain the carry-through effect of prior budget adjustments. These allocations aim to stabilise examination processes and related support services during the MTEF period.

Overall, the 2026/27 budget prioritises the protection of core education services and compensation-driven pressures while continuing to advance infrastructure delivery, digital learning initiatives, and early childhood development. However, persistent fiscal constraints limit the Department's ability to fully meet prescribed funding norms across programmes, necessitating ongoing reprioritisation and efficiency measures to sustain service delivery outcomes.

4. Reprioritisation

For the 2026/27 financial year, the Department has reprioritised its budget within the existing baseline to address compensation-driven pressures and critical operational requirements across programmes. An additional R358.870 million has been allocated to Programme 1: Administration to ensure the accurate funding of compensation of employees, funding of contractual obligations and the operational budget. There is also procurement of vehicles, servers, computers, laptops and payment of ERP and VEP programmes. Programme 2: Public Ordinary Schools has received additional R685.675 million to fund correctly fund compensation of employees, funding of boarding schools, e-learning, sports league, improvement plan and contractual obligations. Programme 4: Public Special Schools received an increase of R79.226 million to accommodate compensation of employees, fund LTSM and the operational budget of the School for the deaf. Programme 5: Early Childhood Development increased by R242.504 million, mainly to fund personnel costs, LTSM, ECD Institute and the equitable share funding of the Social Sector programme. Programme 6: Infrastructure Development was increased by R216.612 million to support operational costs linked to infrastructure delivery and maintenance. Programme 7 was increased by R141.960 million to funds compensation of employees correctly and running costs for external examinations, Presidential Employment stimulus and transfers to MRTT.

5. Procurement

The Department will do the following major procurement:

- Supply of relevant MST equipment through the MST grant.
- Procurement of tablets for Grade 10 for the uBuhle Buzile E-Learning Project
- Procurement of mobile classrooms to alleviate the pressures of overcrowding in schools
- Construction of classrooms to improve alleviate the pressures of overcrowding in schools
- Finalization of the construction of the SOPA schools anticipated in the 2026/27 financial

6. Receipts and financing

The following sources of funding are used by the Mpumalanga Department of Education.

6.1. Summary of receipts

Table 7.1: Summary of receipts: Education

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Equitable share	22 327 452	22 901 374	23 583 973	25 341 918	25 503 532	25 503 532	26 933 842	28 042 174	28 912 289
Conditional grants	1 892 205	2 110 559	2 494 969	2 604 256	2 781 852	2 781 852	2 892 549	3 127 525	3 260 005
Education Infrastructure Grant	831 924	1 027 052	1 310 894	1 366 715	1 366 715	1 366 715	1 377 208	1 395 895	1 458 571
HIV and AIDS (Life Skills Education) Grant	20 291	16 580	18 980	19 845	19 955	19 955	20 648	21 389	22 137
Learners With Profound Intellectual Disabilities Grant	31 627	34 403	33 842	34 482	34 861	34 861	36 164	37 487	39 243
Maths, Science and Technology Grant	47 360	39 180	47 232	46 386	50 682	50 682	48 512	50 136	51 762
National School Nutrition Programme Grant	830 449	888 520	956 416	982 451	982 749	982 749	1 039 286	1 069 607	1 116 408
Early Childhood development Grant	130 554	104 824	123 659	152 262	324 775	324 775	368 570	553 011	571 884
Expanded Public Works Programme Integrated Grant for Provinces	–	–	3 946	2 115	2 115	2 115	2 161	–	–
Own Revenue	261 459	224 125	307 331	321 468	321 468	321 468	360 893	376 503	387 864
Other	60 000	65 809	255 819	465 000	577 301	577 301	432 156	–	–
Total receipts	24 541 116	25 301 867	26 642 092	28 732 642	29 184 153	29 184 153	30 619 440	31 546 202	32 560 158
Total payments	24 224 643	25 155 650	26 494 988	28 732 642	29 184 153	29 184 153	30 619 440	31 546 202	32 560 158
Surplus/(deficit) after financing	316 473	146 217	147 104	–	–	–	–	–	–

Table 7.1 reflects the sources of funding for Vote 07 over the seven-year period from 2022/23 to 2028/29 and compares actual and budgeted receipts with actual and budgeted payments. For the 2026/27 financial year, the Department is projected to receive a total budget allocation of R30.619 billion, which includes conditional grants amounting to R2.893 billion. Own revenue is estimated at R361 million for the same financial year. Over the medium-term period, conditional grant funding is projected to amount to R2.893 billion in 2026/27, R3.128 billion in 2027/28, and R3.260 billion in 2028/29. The Department experienced an average annual nominal growth from 2022/23 until 2025/26 on average year on year of 5.9 per cent against an average annual nominal increase in budgets from 2025/26 until 2028/29 of only on average year on year of 3.4 per cent.

6.2. Departmental Receipts Collection

Table 7.2: Departmental receipts: Education

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	20 458	21 212	21 995	20 788	20 788	22 076	22 081	21 736	22 714
Transfers received from:	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	13 880	20 828	26 473	4 800	4 800	14 676	6 000	6 239	6 520
Sales of capital assets	805	1 005	227	-	-	889	-	-	-
Financial transactions in assets and liabilities	8 938	4 922	7 434	2 550	2 550	14 733	2 804	2 782	2 907
Total	44 081	47 967	56 129	28 138	28 138	52 374	30 885	30 757	32 141

Table 7.2 illustrates the revenue collected by the Department over the seven-year period. Details of these receipts are provided in the Annexure to Vote 07 – Education. The Department's scope for increasing own revenue remains limited. The main sources of own revenue comprise interest earned on departmental bank accounts, commissions received from the administration of stop orders, and the recovery of debts owed to the Department. Strategies to enhance own revenue collection have been developed and approved by the Provincial Treasury.

6.3. Donor Funding

Not applicable.

7. Payment summary

7.1. Key assumptions

- Improving performance of learners across all Grades
- Improved Grade R and planning for ECD expansion
- Funding of full service schools
- Funding of the boarding schools
- Provision of Learning and Teaching Material (LTSM)
- Curriculum delivery and support
- Funding for personnel expenditure
- Educational infrastructure delivery

7.2. Programme summary

Table 7.3: Summary of payments and estimates: Education

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Administration	1 443 747	1 499 097	1 620 887	1 697 786	1 746 282	1 746 282	1 847 976	1 645 193	1 719 226
2. Public Ordinary Schools Education	19 520 618	20 009 555	21 414 901	23 162 552	23 347 763	23 336 836	24 292 553	26 095 510	27 282 345
3. Independent Schools Subsidies	23 143	22 252	24 228	25 432	15 627	15 627	26 449	27 799	29 050
4. Public Special Schools Education	441 557	465 036	503 016	520 176	545 555	545 555	572 936	550 234	575 052
5. Early Childhood Development	870 080	952 325	1 029 813	1 034 865	1 306 002	1 306 002	1 399 987	1 437 567	1 104 096
6. Infrastructure Development	896 010	1 219 520	1 422 754	1 748 063	1 656 346	1 656 346	1 934 600	1 417 350	1 461 507
7. Examination and Education Related Services	1 029 488	987 865	479 389	543 768	566 578	577 505	544 939	372 549	388 882
Total payments and estimates:	24 224 643	25 155 650	26 494 988	28 732 642	29 184 153	29 184 153	30 619 440	31 546 202	32 560 158

7.3. Summary of economic classification

Table 7.4: Summary of provincial payments and estimates by economic classification: Education

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	21 247 334	22 115 555	24 000 861	25 552 338	26 371 502	26 364 534	27 676 896	28 301 004	29 586 845
Compensation of employees	18 961 332	19 735 038	21 008 445	22 428 890	22 527 266	22 527 266	23 755 726	25 035 159	26 585 291
Goods and services	2 286 002	2 380 459	2 992 352	3 123 448	3 844 236	3 837 244	3 921 170	3 265 845	3 001 554
Interest and rent on land	—	58	64	—	—	24	—	—	—
Transfers and subsidies	2 265 530	2 149 650	1 690 216	1 838 430	1 970 074	1 973 693	2 003 033	2 738 194	2 463 035
Provinces and municipalities	235	249	255	541	541	541	541	591	618
Departmental agencies and accounts	10 000	5 000	5 000	10 000	10 000	10 000	10 000	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	19 568	—	—	—
Non-profit institutions	2 059 603	1 976 344	1 503 777	1 716 117	1 751 861	1 826 003	1 794 759	2 614 037	2 333 291
Households	195 692	168 057	181 184	111 772	207 672	117 581	197 733	123 566	129 126
Payments for capital assets	696 858	882 521	798 224	1 341 874	842 577	845 926	939 511	507 004	510 278
Buildings and other fixed structures	676 613	863 821	769 320	1 308 858	827 065	830 414	911 035	506 768	510 031
Machinery and equipment	20 245	18 700	28 904	33 016	15 512	15 512	28 476	236	247
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	—	—	—	—	—	—	—	—	—
Payments for financial assets	14 921	7 924	5 687	—	—	—	—	—	—
Total economic classification	24 224 643	25 155 650	26 494 988	28 732 642	29 184 153	29 184 153	30 619 440	31 546 202	32 560 158

The programme structure was adjusted to conform as far as possible to the requirements of National Treasury and the Department of Basic Education. Compensation of employees constitutes the largest share of the Department's total budget, accounting for 77 per cent over the 2026 MTEF period. Transfers and subsidies are mainly directed towards Section 21 and no-fee schools, independent schools, public special schools, and ECD centres. However, funding constraints limit the Department's ability to provide these transfers at the prescribed levels.

7.4. Infrastructure payments

7.4.1. Education infrastructure payments

Table 7.5: Summary of departmental Infrastructure per category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Existing infrastructure assets	671 382	1 014 536	990 741	874 568	1 152 671	1 152 670	1 398 319	869 162	907 972
Maintenance and repairs	105 008	284 662	571 026	356 742	727 918	727 918	922 063	661 719	691 194
Upgrades and additions	416 241	399 172	363 003	312 643	324 753	324 752	386 134	204 061	213 244
Refurbishment and rehabilitation	150 133	330 702	56 712	205 183	100 000	100 000	90 122	3 382	3 534
New infrastructure assets	110 239	133 947	349 605	791 032	402 312	405 662	434 779	299 325	293 253
Infrastructure transfers	73 208	8 523	(26 291)	4 500	–	10 464	–	–	–
Infrastructure transfers - Current	73 208	8 523	(26 291)	4 500	–	10 464	–	–	–
Infrastructure transfers - Capital	–	–	–	–	–	–	–	–	–
Infrastructure: Payments for financial assets	–	–	–	–	–	–	–	–	–
Infrastructure: Leases	55 408	56 570	60 547	–	–	51 351	–	–	–
Non Infrastructure	49 602	69 271	101 825	76 667	76 667	284 396	101 502	75 210	78 594
Total Infrastructure (incl. non infrastructure items)	959 839	1 282 847	1 476 427	1 746 767	1 631 650	1 904 543	1 934 600	1 243 697	1 279 819
Capital infrastructure	676 613	863 821	769 320	1 308 858	827 065	830 414	911 035	506 768	510 031
Current infrastructure*	233 624	349 755	605 282	361 242	727 918	789 733	922 063	661 719	691 194

The infrastructure budget is structured to differentiate between school categories and types, including primary and secondary schools, as well as public ordinary schools, special schools, and ECD facilities. The Department prioritises the eradication of pit latrines and the accelerated maintenance of existing school infrastructure, with the Department of Public Works, Roads and Transport serving as the implementing agent to ensure delivery in line with agreed infrastructure plans.

7.5. Departmental Public-Private Partnership (PPP) projects

Not applicable..

7.6. Transfers

7.6.1 Transfers to public entities

Table 7.6: Summary of departmental transfers to public entities

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Mpumalanga Regional Training Trust	74 701	64 549	86 994	92 500	103 100	103 100	120 074	114 847	119 798
Total	74 701	64 549	86 994	92 500	103 100	103 100	120 074	114 847	119 798

7.6.2 Transfers to other entities

Not applicable.

7.6.3 Transfers to local government

Not applicable

8. Programme description

8.1. Programme 1: Administration

8.1.1. Description and Outputs

The programme aims to provide overall management and administrative support to the education system in compliance with the National Education Policy Act (NEPA), the Public Finance Management Act (PFMA), and other applicable legislation and policies.

8.1.2. Programme expenditure analysis

Table 7.8: Summary of payments and estimates: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Office of the MEC	12 693	12 095	12 826	16 241	18 241	18 241	14 143	12 289	12 842
2. Corporate Services	624 000	647 647	795 369	819 148	863 533	863 533	934 336	787 050	822 467
3. Education Management	724 500	750 473	801 986	855 627	857 738	857 471	891 842	830 632	868 010
4. Human Resource Development	7 938	73	–	–	–	–	–	–	–
5. (EMIS) Education Management Information System	74 616	88 809	10 706	6 770	6 770	7 037	7 655	15 222	15 907
6. Conditional Grants	–	–	–	–	–	–	–	–	–
Total payments and estimates: Programme 1	1 443 747	1 499 097	1 620 887	1 697 786	1 746 282	1 746 282	1 847 976	1 645 193	1 719 226

Table 7.9: Summary of provincial payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	1 399 608	1 469 834	1 564 903	1 648 708	1 700 899	1 699 411	1 726 200	1 628 413	1 701 691
Compensation of employees	1 046 793	1 095 519	1 187 727	1 279 699	1 279 699	1 279 699	1 379 897	1 432 515	1 496 979
Goods and services	352 815	374 259	377 117	369 009	421 200	419 688	346 303	195 898	204 712
Interest and rent on land	–	56	59	–	–	24	–	–	–
Transfers and subsidies	15 276	17 962	24 981	19 078	32 887	34 375	96 776	16 780	17 535
Provinces and municipalities	235	249	255	541	541	541	541	591	618
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	19 568	–	–	–
Non-profit institutions	100	700	1 300	1 000	1 809	999	1 500	–	–
Households	14 941	17 013	23 426	17 537	30 537	13 267	94 735	16 189	16 917
Payments for capital assets	13 942	11 301	25 316	30 000	12 496	12 496	25 000	–	–
Buildings and other fixed structures	–	–	24	–	–	–	–	–	–
Machinery and equipment	13 942	11 301	25 292	30 000	12 496	12 496	25 000	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	14 921	–	5 687	–	–	–	–	–	–
Total economic classification: Programme 1	1 443 747	1 499 097	1 620 887	1 697 786	1 746 282	1 746 282	1 847 976	1 645 193	1 719 226

The programme provides administrative support to the education system, contributing to the delivery of quality education and supporting government's efforts to address poverty, unemployment, and inequality. The 2026 MTEF allocation for Programme 1 amounts to R1.847 billion, R1.645 billion, and R1.719 billion, respectively. The budget reflects projected increases of 5.8 per cent, 10.9 per cent, and 4.4 per cent over the MTEF period. The growth is mainly attributable to increases in compensation of employees, in line with cost-of-living adjustment (COLA) provisions, as well as allocations for the Early Retirement Programme

8.1.3. Service delivery measures

Programme 1: Administration

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of public schools that use the South African School Administration and Management System (SA-SAMS) or any alternative electronic solution to provide data.	1 637	1 637	1 637	1 637
Number of public schools that can be contacted electronically (email).	1 637	1 637	1 637	1 637
Percentage of expenditure going towards non-personnel items	0	0	0	0
Number of school community engagements to combat racism, sexism, hate speech, GBV and other forms of intolerance to address inter-generational violence and trauma across society.	4	4	4	4

8.2. Programme 2: Public Ordinary Schools Education

8.2.1. Description and Outputs

To provide ordinary education from Grades 1 to 12 in accordance with the SASA, and White Paper 6 on inclusive education.

8.2.2. Programme expenditure analysis

Table 7.10: Summary of payments and estimates: Public Ordinary Schools Education

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Public Primary Level	11 456 578	11 650 825	12 573 090	13 116 739	13 291 739	13 280 812	13 640 694	15 070 636	16 172 367
2. Public Secondary Level	7 144 476	7 412 438	7 791 315	8 968 976	8 977 493	8 977 493	9 506 061	9 895 131	9 946 808
3. Human Resource Development	20 800	9 476	23 632	20 000	17 100	17 100	20 000	–	–
4. School Sport, Culture & Media Services	28 864	28 535	29 421	28 000	28 000	28 000	38 000	10 000	10 000
5. Conditional Grants	869 900	908 281	997 443	1 028 837	1 033 431	1 033 431	1 087 798	1 119 743	1 153 170
Total payments and estimates: Programme 2	19 520 618	20 009 555	21 414 901	23 162 552	23 347 763	23 336 836	24 292 553	26 095 510	27 282 345

Table 7.11: Summary of provincial payments and estimates by economic classification: Public Ordinary Schools Education

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	18 379 443	18 888 691	20 276 526	21 994 267	22 220 914	22 206 071	23 138 699	24 333 426	25 440 967
Compensation of employees	16 789 916	17 394 308	18 464 132	19 849 207	19 795 207	19 784 280	20 781 632	22 192 418	23 614 629
Goods and services	1 589 527	1 494 381	1 812 389	2 145 060	2 425 707	2 421 791	2 357 067	2 141 008	1 826 338
Interest and rent on land	–	2	5	–	–	–	–	–	–
Transfers and subsidies	1 138 294	1 111 410	1 135 612	1 168 185	1 126 749	1 130 665	1 153 604	1 762 084	1 841 378
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	1 049 077	998 634	1 019 343	1 074 371	1 032 935	1 053 040	1 051 046	1 655 167	1 729 650
Households	89 217	112 776	116 269	93 814	93 814	77 625	102 558	106 917	111 728
Payments for capital assets	2 881	1 530	2 763	100	100	100	250	–	–
Buildings and other fixed structures	652	–	–	–	–	–	–	–	–
Machinery and equipment	2 229	1 530	2 763	100	100	100	250	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	7 924	–	–	–	–	–	–	–
Total economic classification: Programme 2	19 520 618	20 009 555	21 414 901	23 162 552	23 347 763	23 336 836	24 292 553	26 095 510	27 282 345

The financial tables above reflect payments and budgeted estimates for Programme 2 over the period 2022/23 to 2028/29. The largest share of the programme's budget is allocated to the Public Primary Schools sub-programme, reflecting the higher number of institutions and learner enrolments relative to public secondary schools. The programme mainly provides for educator compensation, including salaries and professional development.

The steady growth in expenditure over the MTEF period, particularly under compensation of employees, is primarily attributable to cost-of-living adjustments and transfers to schools. In addition, the Department received earmarked funding over the MTEF period for the implementation of the Ubhle Buzile E-Learning Project. Although the Department continues to prioritise compliance with the norms and standards for funding Section 21 and no-fee schools, fiscal constraints limit full compliance. Spending under Public Ordinary School Education increases marginally over the 2026 MTEF period, with educator compensation remaining the primary cost driver. Due to ongoing financial pressures, only limited educator posts have been created during the period under review.

The Department continues to strengthen learning outcomes by linking primary schools to the Maths and Science Academy to improve learner performance in Grades 3, 6, and 9. Targeted training and monitoring of School Management Teams are prioritised to address curriculum content gaps. Measures are also being implemented to ensure the optimal utilisation of displaced educators. Improved coordination and communication with sister departments will support initiatives to address crime and violence in schools. The implementation of the National School Nutrition Programme will be closely monitored to ensure full compliance with the grant framework in respect of coverage, cost, menus, and targeted beneficiaries.

8.2.3. Service delivery measures

Programme 2: Public Ordinary Schools Education

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of schools provided with multimedia resources.	400	490	490	490
Number of learners in no fee public ordinary schools in line with the National Norms and Standards for School Funding.	1 011 727	1 011 727	1 002 207	1 002 307
Percentage of learners in schools funded at a minimum level	78%	0%	0%	0%
Number of Foundation Phase teachers trained in reading methodology.	—	100	100	100
Number of foundation phase teachers trained in numeracy content and methodology	1 000	100	100	100
Number of teachers trained in Mathematics content and methodology	1 000	1 500	1 600	1 700
Number of teachers trained in Language content and methodology	4 200	2 301	1 000	1 000
Number of public ordinary schools that offer a previously marginalised official South African Language	4 200	30	30	30

8.3. Programme 3: Independent Schools Subsidies

8.3.1. Description and Outputs

The objective of this programme is to provide financial support to independent schools in accordance with the South African Schools Act (SASA). Subsidies are allocated from funds appropriated by the provincial legislature to eligible independent schools in line with the National Norms and Standards for School Funding (NNSSF).

Subsidy allocations are determined with due regard to the socio-economic circumstances of an eligible school's learner population, with preference given to well-managed, non-profit schools that provide quality education and serve poor communities. The Department evaluates and monitors subsidised independent schools against objective, transparent, and verifiable criteria. All independent schools receiving subsidies are required to operate in compliance with SASA and applicable provincial legislation.

8.3.2 Programme expenditure analysis

Table 7.12: Summary of payments and estimates: Independent Schools Subsidies

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Primary Level	16 841	17 241	17 076	18 192	11 077	11 077	18 876	19 885	20 780
2. Secondary Level	6 302	5 011	7 152	7 240	4 550	4 550	7 573	7 914	8 270
Total payments and estimates: Programme 3	23 143	22 252	24 228	25 432	15 627	15 627	26 449	27 799	29 050

Table 7.13: Summary of provincial payments and estimates by economic classification: Independent Schools Subsidies

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	-	-	-	-	-	-	-	-	-
Compensation of employees	-	-	-	-	-	-	-	-	-
Goods and services	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	23 143	22 252	24 228	25 432	15 627	15 627	26 449	27 799	29 050
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	23 143	22 252	24 228	25 432	15 627	15 627	26 449	27 799	29 050
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 economic classification: Programme 3	23 143	22 252	24 228	25 432	15 627	15 627	26 449	27 799	29 050

Tables 7.12 and 7.13 above reflect payments and budgeted estimates relating to this programme for the period 2022/23 to 2028/29. There is a slight increase to baseline allocation over the 2026 MTEF period with the provincial average expenditure per learner not sufficient.

8.3.3. Service delivery measures

Programme 3: Independent Schools Subsidies

Programme performance measures	Estimated performance	Medium-term estimates			
	2025/26	2026/27	2027/28	2028/29	
Percentage of registered independent schools receiving subsidies	18%	19%	19%	19%	
Number of learners subsidised at registered independent schools	7 791	7 791	8 595	8 600	

8.4. Programme 4: Public Special Schools Education

8.4.1 Description and Outputs

The objective of the programme is to provide compulsory Public Education in special schools in accordance with SASA and the White Paper 6 on Inclusive Education and the Child Justice Act (CJA), No 38 of 2005.

8.4.2 Programme expenditure analysis

Table 7.14: Summary of payments and estimates: Public Special Schools Education

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Schools	410 451	431 388	469 490	485 694	510 694	510 694	536 772	512 747	535 820
2. Human Resource Development	2 838	255	-	-	-	-	-	-	-
3. School Sport, Culture & Media Services	-	-	-	-	-	-	-	-	-
4. Conditional Grants	28 268	33 393	33 526	34 482	34 861	34 861	36 164	37 487	39 232
Total payments and estimates: Programme 4	441 557	465 036	503 016	520 176	545 555	545 555	572 936	550 234	575 052

Table 7.15: Summary of provincial payments and estimates by economic classification: Public Special Schools Education

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	397 939	422 710	452 138	474 946	500 325	496 976	525 126	500 795	523 388
Compensation of employees	355 951	387 752	411 116	435 735	460 735	460 735	485 969	470 474	491 644
Goods and services	41 988	34 958	41 022	39 211	39 590	36 241	39 157	30 321	31 744
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	42 082	42 089	48 881	45 230	45 230	45 230	47 310	49 439	51 664
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	40 855	41 025	47 320	44 809	44 809	44 809	46 870	48 979	51 183
Households	1 227	1 064	1 561	421	421	421	440	460	481
Payments for capital assets	1 536	237	1 997	–	–	3 349	500	–	–
Buildings and other fixed structures	–	–	1 997	–	–	3 349	–	–	–
Machinery and equipment	1 536	237	–	–	–	–	500	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 4	441 557	465 036	503 016	520 176	545 555	545 555	572 936	550 234	575 052

Tables 7.14 and 7.15 above reflect payments and budgeted estimates relating to this programme for the period 2022/23 to 2028/29.

The Department supports 18 public special schools in respect of curriculum delivery and overall school management. Of these, 15 schools cater for learners with intellectual disabilities requiring moderate to high levels of support within a structured learning environment, while three Child and Youth Care Centres (CYCCs) provide education to learners in need of care and protection in terms of the Children's Act, as well as learners in conflict with the law in accordance with the Child Justice Act. In response to capacity constraints within the special school's sector, Vaalrivier School was converted into a special school for learners with moderate intellectual disabilities.

The supported schools implement the National Curriculum Statement (NCS), including technical subjects, with grade offerings ranging from Grades 1 to 9, Grades 1 to 10, and Grades 8 to 12, depending on the level of learner support required. All three CYCCs provide structured therapeutic intervention programmes facilitated by child and youth care workers after school hours, during weekends, and over school holidays. Of the 15 special schools supporting learners with intellectual disabilities, nine schools provide high-level support, while six schools provide moderate-level support. These schools offer an adapted NCS up to Grade 10, complemented by pre-vocational skills programmes. Schools catering for learners with severe disabilities provide an adapted curriculum up to Grade 7, in line with learner capability and support needs.

8.4.3. Service delivery measures

Programme 4: Public Special Schools Education

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of learners with disabilities enrolled in special schools	4 912	5 174	5 174	5 174
Number of therapists/ specialist staff in public special schools	31	45	46	46

8.5. Programme 5: Early Childhood Development

8.5.1 Description and Outputs

The objective of this programme is to provide ECD at the Grade R and earlier levels in accordance with White Paper 5.

8.5.2 Programme expenditure analysis

Table 7.16: Summary of payments and estimates: Early Childhood Development

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Grade R in Public Schools	580 800	652 923	720 898	683 436	785 436	785 436	832 082	647 307	676 436
2. Grade R in Early Childhood Development Centres	5 346	6 055	5 313	6 000	6 000	6 000	5 000	13 815	14 437
3. Pre-Grade R in Early Childhood Development Centres	187 689	193 822	198 008	204 100	204 100	204 100	212 472	238 666	249 406
4. Human Resource Development	4 561	—	—	—	—	—	—	6 223	6 503
5. Conditional Grants	91 684	99 525	105 594	141 329	310 466	310 466	350 433	531 556	157 314
Total payments and estimates: Programme 5	870 080	952 325	1 029 813	1 034 865	1 306 002	1 306 002	1 399 987	1 437 567	1 104 096

Table 7.17: Summary of provincial payments and estimates by economic classification: Early Childhood Development

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	595 485	660 980	729 456	690 823	793 384	795 173	864 653	681 197	711 850
Compensation of employees	572 978	643 380	706 730	671 712	775 688	775 688	826 082	671 159	701 360
Goods and services	22 507	17 600	22 726	19 111	17 696	19 485	38 571	10 038	10 490
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	273 877	290 222	307 788	343 826	512 402	510 613	535 108	756 134	391 999
Provinces and municipalities	—	—	—	—	—	—	—	—	—
Departmental agencies and accounts	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	273 877	290 222	307 773	343 826	512 402	510 613	535 108	756 134	391 999
Households	—	—	15	—	—	—	—	—	—
Payments for capital assets	718	1 123	(7 431)	216	216	216	226	236	247
Buildings and other fixed structures	718	—	(7 431)	—	—	—	—	—	—
Machinery and equipment	—	1 123	—	216	216	216	226	236	247
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	—	—	—	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 5	870 080	952 325	1 029 813	1 034 865	1 306 002	1 306 002	1 399 987	1 437 567	1 104 096

The financial tables above reflect payments and budgeted estimates relating to this programme for the period 2022/23 to 2028/29.

The steady increase in the ECD Programme over the MTEF period is mainly attributable to growth in compensation of employees, in line with cost-of-living adjustments. Additional funding has been allocated to the Early Childhood Development Grant to support the continued expansion of the ECD programme, including R6.3 million for the implementation of e-Cares to strengthen data collection capacity. The Department continues to prioritise the professionalisation and quality improvement of ECD provisioning, particularly within the Grade R and pre-Grade R phases. However, budget constraints persist in relation to the effective implementation of the ECDI programme and the provision of learner and teacher support materials, including indoor and outdoor play-based resources. These funding pressures adversely affect school readiness and learners' developmental outcomes in the Foundation Phase.

8.5.3 Service delivery measures

Programme 5: Early Childhood Development

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of public schools that offer Grade R	1 063	1 057	1 058	1 058
Number of registered ECD programmes	200	200	200	200
Number of children accessing registered ECD Programmes	75 000	80 900	81 950	81 950
Number of children benefiting from ECD subsidy	75 000	75 000	75 000	75 000

8.6. Programme 6: Infrastructure Development

8.6.1 Description and Outputs

This programme manages the development and maintenance of education infrastructure throughout the province.

8.6.2 Programme expenditure analysis

Table 7.18: Summary of payments and estimates: Infrastructure Development

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Administration	—	—	—	—	—	—	—	—	—
2. Public Ordinary Schools	896 010	1 203 284	1 409 481	1 515 908	1 510 815	1 510 815	1 789 326	1 265 295	1 302 692
3. Special School	—	4 573	8 394	219 480	129 480	129 480	124 976	130 600	136 477
4. Early Childhood Development	—	11 663	4 879	12 675	16 051	16 051	20 298	21 455	22 338
Total payments and estimates: Programme 6	896 010	1 219 520	1 422 754	1 748 063	1 656 346	1 656 346	1 934 600	1 417 350	1 461 507

Table 7.19: Summary of provincial payments and estimates by economic classification: Infrastructure Development

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	145 132	344 754	644 536	432 205	826 781	826 781	1 021 065	910 582	951 476
Compensation of employees	29 055	30 748	33 215	13 373	36 773	36 773	38 000	41 763	43 642
Goods and services	116 077	314 006	611 321	418 832	790 008	790 008	983 065	868 819	907 834
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	73 584	8 935	3 345	4 500	—	—	—	—	—
Provinces and municipalities	—	—	—	—	—	—	—	—	—
Departmental agencies and accounts	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	73 290	8 935	3 262	4 500	—	—	—	—	—
Households	294	—	83	—	—	—	—	—	—
Payments for capital assets	677 294	865 831	774 873	1 311 358	829 565	829 565	913 535	506 768	510 031
Buildings and other fixed structures	675 243	863 821	774 730	1 308 858	827 065	827 065	911 035	506 768	510 031
Machinery and equipment	2 051	2 010	143	2 500	2 500	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 economic classification: Programme 6	896 010	1 219 520	1 422 754	1 748 063	1 656 346	1 656 346	1 934 600	1 417 350	1 461 507

The tables above reflect payments and budgeted estimates relating to this programme for the period 2022/23 to 2028/29. The budget and implementation of the projects is prioritised in line with the approved national infrastructure norms and standards and the IEG framework

8.6.3 Service delivery measures

Programme 6: Infrastructure Development

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of public schools provided with water infrastructure.	20	5	5	5
Number of public schools provided with electricity infrastructure.	—	1	1	1
Number of public schools supplied with sanitation facilities.	27	—	—	—
Number of schools where scheduled maintenance projects were completed	221	200	200	200

8.7. Programme 7: Examination and Education Related Services

8.7.1 Description and Outputs

To provide educational institutions with training and support on Life Skills, HIV and AIDS, payments to SETA, the administration of external examinations, payment of bursaries and transfers to MRTT.

8.7.2 Programme expenditure analysis

Table 7.20: Summary of payments and estimates: Examination and Education Related Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Payment to SETA	10 000	5 000	5 000	10 000	10 000	10 000	10 000	–	–
2. Professional Services	–	–	–	–	–	–	–	–	–
3. External Examinations	258 069	278 481	320 414	294 016	306 716	317 643	361 461	225 382	235 524
4. Special Projects	742 236	687 803	135 515	219 907	229 907	229 907	152 830	125 778	131 221
5. Conditional Grants	19 183	16 581	18 460	19 845	19 955	19 955	20 648	21 389	22 137
Total payments and estimates: Programme 7	1 029 488	987 865	479 389	543 768	566 578	577 505	544 939	372 549	388 882

Table 7.21: Summary of provincial payments and estimates by economic classification: Examination and Education Related Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	329 727	328 586	333 302	311 389	329 199	340 122	401 153	246 591	257 473
Compensation of employees	166 639	183 331	205 525	179 164	179 164	190 091	244 146	226 830	237 037
Goods and services	163 088	145 255	127 777	132 225	150 035	150 031	157 007	19 761	20 436
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	699 274	656 780	145 381	232 179	237 179	237 183	143 786	125 958	131 409
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	10 000	5 000	5 000	10 000	10 000	10 000	10 000	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	599 261	614 576	100 551	222 179	144 279	200 915	133 786	125 958	131 409
Households	90 013	37 204	39 830	–	82 900	26 268	–	–	–
Payments for capital assets	487	2 499	706	200	200	200	–	–	–
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	487	2 499	706	200	200	200	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 7	1 029 488	987 865	479 389	543 768	566 578	577 505	544 939	372 549	388 882

The tables above present payments and budgeted estimates for this programme over the period 2022/23 to 2028/29. The relatively higher growth in compensation of employees under the Examinations and Education-Related Services programme is mainly attributable to increased remuneration for examination markers.

8.7.3 Service delivery measures

Programme 7: Examination and Education Related Services

Programme performance measures	Estimated performance	Medium-term estimates			
	2025/26	2026/27	2027/28	2028/29	
Percentage of learners who passed the National Senior Certificate (NSC) examination	90%	96%	96%	96%	96%
Percentage of Grade 12 learners passing at the Bachelor Pass level	50%	53%	53%	53%	53%
Percentage of Grade 12 learners achieving 60% and above in Mathematics	20%	24%	23%	23%	23%
Percentage of Grade 12 learners achieving 60% and above in Physical Sciences	20%	23%	33%	33%	33%
Number of secondary schools with National Senior Certificate (NSC) pass rate of 60% and above.	555	505	510	510	510

8.8. Other programme information

8.8.1. Personnel numbers and costs

Table 7.22: Summary of departmental personnel numbers and costs: Education

	Actual						Revised estimate		Medium-term expenditure estimate						Average annual growth over		
	2022/23		2023/24		2024/25		2025/26		2026/27		2027/28		2028/29		MTCE 2025/26 - 2028/29		
	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Filled posts	Additional posts	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. growth rate	Costs growth rate	% Costs of Total
R thousands																	
Salary level																	
1 – 6	27 346	10 043 409	27 346	10 064 902	27 346	9 546 839	27 346	–	27 346	10 173 658	27 346	11 192 023	27 346	11 898 921	–	5.4%	45.5%
7 – 10	13 172	7 799 841	13 172	8 351 922	13 172	10 174 018	13 172	–	13 172	10 861 271	13 172	11 103 605	13 172	12 188 622	–	3.9%	47.8%
11 – 12	1 128	1 089 708	1 128	1 142 013	1 128	1 193 286	1 128	–	1 128	1 241 747	1 128	1 303 005	1 128	1 422 915	–	4.6%	5.5%
13 – 16	37	57 068	37	59 808	37	62 494	37	–	37	61 675	37	68 295	37	71 969	–	6.5%	0.3%
Other	1 584	165 113	1 584	173 038	1 584	180 808	1 584	–	1 584	188 909	1 584	197 598	1 584	206 490	–	4.5%	0.8%
Total	43 267	19 154 939	43 267	19 791 683	43 267	21 157 447	43 267	–	43 267	22 527 266	43 267	23 864 526	43 267	24 308 401	–	4.6%	100.0%
Programme																	
1: Administration	2 428	1 046 793	2 428	1 095 519	2 428	1 187 727	2 428	–	2 428	1 279 693	2 428	1 351 429	2 428	1 432 514	–	5.4%	5.8%
2: Public Ordinary Schools Education	37 769	16 789 916	37 769	17 394 308	37 769	18 464 132	37 769	–	37 769	19 940 360	37 769	21 327 914	37 769	21 637 370	–	4.9%	88.9%
3: Independent Schools Subsidies	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
4: Public Special Schools Education	945	355 951	945	387 752	945	411 116	945	–	945	435 735	945	450 214	945	470 474	–	4.1%	1.9%
5: Early Childhood Development	2 065	572 978	2 065	643 380	2 065	706 730	2 065	–	2 065	671 712	2 065	699 966	2 065	731 465	–	4.4%	3.0%
6: Infrastructure Development	56	29 055	56	30 748	56	33 215	56	–	56	20 602	56	33 552	56	35 061	–	21.2%	0.1%
7: Examination and Education Related Services	4	166 639	4	183 331	4	205 525	4	–	4	179 164	4	1 451	4	1 585	–	-79.3%	0.3%
Total	43 267	19 961 332	43 267	19 735 038	43 267	21 008 445	43 267	–	43 267	22 527 266	43 267	23 864 526	43 267	24 308 401	–	4.6%	100.0%
Employee dispensation classification																	
Public Service Act appointees not covered by OSDs	–	–	–	–	–	–	–	1	–	–	–	–	–	–	-100.0%	–	–
Public Service Act appointees still to be covered by OSDs	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Professional Nurses, Staff Nurses and Nursing Assistants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Legal Professionals	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Social Services Professions	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Engineering Professions and related occupations	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Medical and related professionals	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Therapeutic, Diagnostic and other related Allied Health Professionals	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Educators and related professionals	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Others such as interns, EPWP, learnerships, etc	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	–	–	–	–	–	–	–	1	–	–	–	–	–	–	-100.0%	–	–

8.3.2. Training

Table 7.23: Information on training: Education

	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
R thousand									
Number of staff	43 267	43 267	43 267	43 267	43 267	43 267	43 267	43 267	43 267
Number of personnel trained	6 225	6 225	6 225	6 225	6 225	6 225	6 225	6 225	6 225
of which									
Male	1 359	1 359	1 359	1 359	1 359	1 359	1 359	1 359	1 359
Female	4 866	4 866	4 866	4 866	4 866	4 866	4 866	4 866	4 866
Number of training opportunities	3 271	3 271	3 271	3 271	3 271	3 271	3 271	3 271	3 271
of which									
Tertiary	2 216	2 216	2 216	2 216	2 216	2 216	2 216	2 216	2 216
Workshops	–	–	–	–	–	–	–	–	–
Seminars	–	–	–	–	–	–	–	–	–
Other	1 055	1 055	1 055	1 055	1 055	1 055	1 055	1 055	1 055
Number of bursaries offered	2 050	2 050	2 050	2 050	2 050	2 050	2 050	2 050	2 050
Number of interns appointed	53	53	53	53	53	53	53	53	53
Number of learnerships appointed	42	42	42	42	42	42	42	42	42
Number of days spent on training	42	42	42	42	42	42	42	42	42
Payments on training by programme									
1. Administration	982	1 029	1 075	1 123	1 123	1 123	1 175	1 228	1 283
2. Public Ordinary Schools Education	62 336	65 328	68 261	71 319	71 319	71 319	74 600	77 957	81 465
3. Independent Schools Subsidies	–	–	–	–	–	–	–	–	–
4. Public Special Schools Education	5 339	5 595	5 846	6 108	6 108	6 108	6 389	6 677	6 977
5. Early Childhood Development	8 814	9 237	9 652	10 084	10 084	10 084	10 548	11 023	11 519
6. Infrastructure Development	–	–	–	–	–	–	–	–	–
7. Examination And Education Related Se	3 253	3 409	3 562	3 722	3 722	3 722	3 893	4 068	4 251
Total payments on training	80 724	84 598	88 396	92 356	92 356	92 356	96 605	100 953	105 495

8.3.3. Reconciliation of structural changes

There are no changes in the budget and programme structure

Annexure to the Estimates of Provincial Revenue and Expenditure

Table B.1: Specification of receipts: Education

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	20 458	21 212	21 995	20 788	20 788	22 076	22 081	21 736	22 714
Sales of goods and services produced by department (excl. capital assets)	20 458	21 212	21 995	20 788	20 788	22 076	22 081	21 736	22 714
Sales by market establishments	927	-	789	724	724	724	724	757	791
Administrative fees	19 051	21 212	20 600	19 452	19 452	20 740	20 733	20 327	21 242
Other sales	480	-	606	612	612	612	624	652	681
Of which									
External Examinations	480	-	606	612	612	612	624	652	681
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other used current goods (excl. capital assets)	-	-	-	-	-	-	-	-	-
Transfers received from:	-	-	-	-	-	-	-	-	-
Other governmental units (Excl. Equitable share and conditional grants)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	13 880	20 828	26 473	4 800	4 800	14 676	6 000	6 239	6 520
Interest	13 880	20 828	26 473	4 800	4 800	14 676	6 000	6 239	6 520
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	805	1 005	227	-	-	889	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	805	1 005	227	-	-	889	-	-	-
Financial transactions in assets and liabilities	8 938	4 922	7 434	2 550	2 550	14 733	2 804	2 782	2 907
Total	44 081	47 967	56 129	28 138	28 138	52 374	30 885	30 757	32 141

Table B.2: Receipts: Sector specific 'of which' items

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Education									
Tax receipts									
.....									
Sales of goods and services other than capital assets	1 407	-	1 395	1 336	1 336	1 336	1 348	1 409	1 472
Sales of goods and services produced by department (excl. capital assets)	1 407	-	1 395	1 336	1 336	1 336	1 348	1 409	1 472
Sales by market establishments	927	-	789	724	724	724	724	757	791
.....									
Other sales	480	-	606	612	612	612	624	652	681
Of which									
External Examinations	480	-	606	612	612	612	624	652	681
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
.....									
Total	44 081	47 967	56 129	28 138	28 138	52 374	30 885	30 757	32 141

Table B.3: Payments and estimates by economic classification**Table B.3: Payments and estimates by economic classification: Education**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	21 247 334	22 115 555	24 000 861	25 552 338	26 371 502	26 364 534	27 676 896	28 301 004	29 586 845
Compensation of employees	18 961 332	19 735 038	21 008 445	22 428 890	22 527 266	22 527 266	23 755 726	25 035 159	26 585 291
Salaries and wages	16 199 170	16 746 324	17 769 737	20 003 600	20 098 162	19 842 677	21 218 872	22 384 144	23 814 981
Social contributions	2 762 162	2 988 714	3 238 708	2 425 290	2 429 104	2 684 589	2 536 854	2 651 015	2 770 310
Goods and services	2 286 002	2 380 459	2 992 352	3 123 448	3 844 236	3 837 244	3 921 170	3 265 845	3 001 554
Administrative fees	39 695	43 916	82 567	7 730	211 235	191 900	8 769	7 255	7 582
Advertising	1 457	1 146	983	–	655	1 291	100	–	–
Minor assets	1 057	1 272	302	–	7 277	5 083	–	–	–
Audit costs: External	16 282	11 972	18 860	22 236	20 611	21 696	20 000	18 840	19 688
Bursaries: Employees	21 321	10 614	5 653	4 000	4 000	2 887	4 802	10 931	11 423
Catering: Departmental activities	14 393	27 232	34 850	19 236	57 469	57 227	14 354	9 672	10 107
Communication (G&S)	77 998	90 192	56 786	20 766	56 721	63 832	27 457	8 847	9 245
Computer services	65 484	51 266	31 772	72 099	31 252	31 252	19 725	8 697	9 088
Consultants: Business and advisory services	446	2 131	23 541	21 001	22 034	22 034	1 500	2 023	2 114
Laboratory services	–	–	–	6 958	6 958	–	–	–	–
Legal services (G&S)	15 076	3 451	3 946	9 824	9 824	10 923	8 000	10 738	11 221
Science and technological services	–	–	–	–	7 719	–	–	–	–
Contractors	11 580	94 914	197 725	–	14 244	23 563	37 400	125 138	130 770
Agency and support/outourced services	737 397	706 902	769 186	797 619	792 232	792 494	847 931	865 107	876 955
Fleet services (incl. government motor transport)	18 154	15 741	15 649	15 000	15 048	15 048	15 036	23 864	24 938
Inventory: Clothing material and accessories	–	–	–	–	3 158	3 159	–	–	–
Inventory: Learner and teacher support material	521 861	482 359	580 665	426 452	718 514	743 293	506 997	391 137	408 738
Inventory: Other supplies	145 517	97 455	125 108	836 996	539 184	535 487	881 246	880 465	525 961
Consumable supplies	26 204	19 279	23 854	23 274	12 221	12 907	74 808	48 691	50 432
Consumables: Stationery, printing and office supplies	4 605	6 986	10 939	1 441	11 122	11 566	4 272	594	709
Operating leases	76 962	74 487	94 274	88 829	125 893	125 024	122 099	74 782	78 147
Rental and hiring	1 751	1 439	2 571	1 652	42 365	42 365	1 728	–	–
Property payments	155 677	329 214	598 303	400 642	779 884	773 868	975 898	727 793	760 461
Transport provided: Departmental activity	17 348	17 615	15 477	18 437	20 399	20 308	10 000	2 483	2 594
Travel and subsistence	168 424	153 490	162 839	172 497	162 355	164 122	183 340	25 770	37 630
Training and development	28 545	25 258	5 931	15 027	9 770	9 936	19 707	10 837	11 325
Operating payments	50 196	46 039	62 573	53 191	83 816	79 098	75 100	2 286	2 389
Venues and facilities	68 572	66 089	67 998	88 541	78 276	76 881	60 901	9 895	10 037
Interest and rent on land	–	58	64	–	–	24	–	–	–
Interest (Incl. interest on unitary payments (PPP))	–	58	64	–	–	24	–	–	–
Transfers and subsidies	2 265 530	2 149 650	1 690 216	1 838 430	1 970 074	1 973 693	2 003 033	2 738 194	2 463 035
Provinces and municipalities	235	249	255	541	541	541	541	591	618
Provinces	235	249	255	541	541	541	541	591	618
Provincial Revenue Funds	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	10 000	5 000	5 000	10 000	10 000	10 000	10 000	–	–
Departmental agencies (non-business entities)	10 000	5 000	5 000	10 000	10 000	10 000	10 000	–	–
Public corporations and private enterprises	–	–	–	–	–	19 568	–	–	–
Public corporations	–	–	–	–	–	19 568	–	–	–
Other transfers to public corporations	–	–	–	–	–	19 568	–	–	–
Non-profit institutions	2 059 603	1 976 344	1 503 777	1 716 117	1 751 861	1 826 003	1 794 759	2 614 037	2 333 291
Households	195 692	168 057	181 184	111 772	207 672	117 581	197 733	123 566	129 126
Social benefits	94 339	124 776	138 603	103 772	103 772	88 744	186 308	119 987	125 386
Other transfers to households	101 353	43 281	42 581	8 000	103 900	28 837	11 425	3 579	3 740
Payments for capital assets	696 858	882 521	798 224	1 341 874	842 577	845 926	939 511	507 004	510 278
Buildings and other fixed structures	676 613	863 821	769 320	1 308 858	827 065	830 414	911 035	506 768	510 031
Buildings	676 613	863 821	769 320	1 308 858	827 065	830 414	911 035	506 768	510 031
Machinery and equipment	20 245	18 700	28 904	33 016	15 512	15 512	28 476	236	247
Transport equipment	1 131	872	–	6 000	2 000	2 000	6 000	–	–
Other machinery and equipment	19 114	17 828	28 904	27 016	13 512	13 512	22 476	236	247
Payments for financial assets	14 921	7 924	5 687	–	–	–	–	–	–
Total economic classification	24 224 643	25 155 650	26 494 988	28 732 642	29 184 153	29 184 153	30 619 440	31 546 202	32 560 158

Table B.3(i): Payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	1 399 608	1 469 834	1 564 903	1 648 708	1 700 899	1 699 411	1 726 200	1 628 413	1 701 691
Compensation of employees	1 046 793	1 095 519	1 187 727	1 279 699	1 279 699	1 279 699	1 379 897	1 432 515	1 496 979
Salaries and wages	886 997	925 819	998 880	1 044 201	1 044 174	1 044 065	1 133 566	1 175 097	1 227 977
Social contributions	159 796	169 700	188 847	235 498	235 525	235 634	246 331	257 418	269 002
Goods and services	352 815	374 259	377 117	369 009	421 200	419 688	346 303	195 898	204 712
Administrative fees	1 385	1 452	1 387	510	2 519	2 524	6 000	–	–
Advertising	1 243	644	764	–	500	1 184	–	–	–
Minor assets	754	935	302	–	6 765	4 489	–	–	–
Audit costs: External	15 321	11 972	18 860	22 236	20 611	21 696	20 000	18 840	19 688
Catering: Departmental activities	1 397	3 168	6 690	700	5 271	5 246	–	–	–
Communication (G&S)	46 455	87 067	53 610	19 587	53 187	60 839	26 971	8 181	8 549
Computer services	65 484	51 266	31 772	72 099	31 252	31 252	19 725	8 041	8 402
Consultants: Business and advisory services	201	2 131	1 878	1 000	2 033	2 033	1 500	–	–
Legal services (G&S)	15 076	3 451	3 946	9 824	9 824	10 923	8 000	10 738	11 221
Science and technological services	–	–	–	–	7 719	–	–	–	–
Contractors	7 932	19 902	12 844	–	3 940	3 964	15 000	–	–
Agency and support/outsourced services	1 621	88	–	–	–	–	–	–	–
Fleet services (incl. government motor transport)	18 154	15 741	15 649	15 000	15 048	15 048	15 036	23 864	24 938
Inventory: Clothing material and accessories	–	–	–	–	636	637	–	–	–
Inventory: Other supplies	–	79	16 367	–	1 890	1 890	–	–	–
Consumable supplies	2 871	3 465	3 467	19 369	4 895	4 226	1 000	–	–
Consumables: Stationery, printing and office supplies	1 690	4 331	5 998	80	6 351	6 366	2 000	–	–
Operating leases	40 823	44 713	74 664	71 399	69 455	69 455	75 818	63 117	65 957
Rental and hiring	101	15	461	–	41 196	41 196	–	–	–
Property payments	38 633	29 307	33 611	27 025	31 077	31 077	36 253	63 117	65 957
Transport provided: Departmental activity	73	151	246	–	4 299	4 299	–	–	–
Travel and subsistence	86 456	86 958	87 323	102 740	89 096	87 975	113 000	–	–
Training and development	2 414	308	174	–	2 315	2 315	–	–	–
Operating payments	2 418	4 677	3 691	3 000	4 217	3 950	5 000	–	–
Venues and facilities	2 313	2 438	3 413	4 440	7 104	7 104	1 000	–	–
Interest and rent on land	–	56	59	–	–	24	–	–	–
Interest (Incl. interest on unitary payments (PPP))	–	56	59	–	–	24	–	–	–
Transfers and subsidies	15 276	17 962	24 981	19 078	32 887	34 375	96 776	16 780	17 535
Provinces and municipalities	235	249	255	541	541	541	541	591	618
Provinces	235	249	255	541	541	541	541	591	618
Provincial Revenue Funds	235	249	255	541	541	541	541	591	618
Public corporations and private enterprises	–	–	–	–	–	19 568	–	–	–
Public corporations	–	–	–	–	–	19 568	–	–	–
Other transfers to public corporations	–	–	–	–	–	19 568	–	–	–
Non-profit institutions	100	700	1 300	1 000	1 809	999	1 500	–	–
Households	14 941	17 013	23 426	17 537	30 537	13 267	94 735	16 189	16 917
Social benefits	13 541	14 983	23 426	11 537	11 537	12 698	85 310	12 610	13 177
Other transfers to households	1 400	2 030	–	6 000	19 000	569	9 425	3 579	3 740
Payments for capital assets	13 942	11 301	25 316	30 000	12 496	12 496	25 000	–	–
Buildings and other fixed structures	–	–	24	–	–	–	–	–	–
Buildings	–	–	24	–	–	–	–	–	–
Machinery and equipment	13 942	11 301	25 292	30 000	12 496	12 496	25 000	–	–
Transport equipment	626	872	–	6 000	2 000	2 000	6 000	–	–
Other machinery and equipment	13 316	10 429	25 292	24 000	10 496	10 496	19 000	–	–
Payments for financial assets	14 921	–	5 687	–	–	–	–	–	–
Total economic classification: Programme 1	1 443 747	1 499 097	1 620 887	1 697 786	1 746 282	1 746 282	1 847 976	1 645 193	1 719 226

Table B.3(ii): Payments and estimates by economic classification: Public Ordinary Schools Education

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	18 379 443	18 888 691	20 276 526	21 994 267	22 220 914	22 206 071	23 138 699	24 333 426	25 440 967
Compensation of employees	16 789 916	17 394 308	18 464 132	19 849 207	19 795 207	19 784 280	20 781 632	22 192 418	23 614 629
Salaries and wages	14 319 110	14 733 426	15 593 708	17 714 455	17 660 455	17 486 516	18 548 681	19 858 984	21 176 191
Social contributions	2 470 806	2 660 882	2 870 424	2 134 752	2 134 752	2 297 764	2 232 951	2 333 434	2 438 438
Goods and services	1 589 527	1 494 381	1 812 389	2 145 060	2 425 707	2 421 791	2 357 067	2 141 008	1 826 338
Administrative fees	32 367	25 049	58 076	5 427	198 690	171 336	1 400	5 529	5 778
Advertising	–	–	99	–	55	55	–	–	–
Minor assets	–	–	–	–	512	594	–	–	–
Catering: Departmental activities	12 024	13 104	17 268	12 050	40 060	39 574	7 250	3 675	3 840
Communication (G&S)	31 026	1 445	2 031	–	1 470	1 487	–	600	627
Laboratory services	–	–	–	6 958	6 958	–	–	–	–
Contractors	122	72 684	182 989	–	8 608	15 970	22 000	124 251	129 843
Agency and support/outsourced services	726 012	706 663	768 842	794 314	791 977	792 192	844 474	865 107	876 955
Inventory: Clothing material and accessories	–	–	–	–	2 522	2 522	–	–	–
Inventory: Learner and teacher support material	509 102	473 519	567 562	415 452	715 902	738 429	494 997	384 970	402 294
Inventory: Other supplies	127 359	78 863	81 115	803 758	497 576	497 807	817 696	669 830	306 368
Consumable supplies	20 715	11 857	16 415	3 905	5 558	5 558	55 275	48 025	49 736
Consumables: Stationery, printing and office supplies	963	1 261	656	1 121	536	536	121	365	381
Operating leases	27 532	21 993	11 429	6 644	45 652	45 652	36 010	11 665	12 190
Rental and hiring	616	926	833	–	217	217	–	–	–
Property payments	13 959	15 708	16 796	16 289	19 889	19 889	16 969	–	–
Transport provided: Departmental activity	16 966	14 703	14 675	15 000	15 603	15 603	10 000	1 029	1 075
Travel and subsistence	35 939	34 987	46 030	34 714	43 388	44 061	32 775	14 259	25 021
Training and development	9 151	1 968	4 523	9 200	6 103	6 128	8 000	2 123	2 219
Operating payments	8 753	3 810	3 360	100	2 927	2 927	100	2 286	2 389
Venues and facilities	16 921	15 841	19 690	20 128	21 504	21 254	10 000	7 294	7 622
Interest and rent on land	–	2	5	–	–	–	–	–	–
Interest (Incl. interest on unitary payments (PPP))	–	2	5	–	–	–	–	–	–
Transfers and subsidies	1 138 294	1 111 410	1 135 612	1 168 185	1 126 749	1 130 665	1 153 604	1 762 084	1 841 378
Non-profit institutions	1 049 077	998 634	1 019 343	1 074 371	1 032 935	1 053 040	1 051 046	1 655 167	1 729 650
Households	89 217	112 776	116 269	93 814	93 814	77 625	102 558	106 917	111 728
Social benefits	79 277	108 729	113 518	91 814	91 814	75 625	100 558	106 917	111 728
Other transfers to households	9 940	4 047	2 751	2 000	2 000	2 000	2 000	–	–
Payments for capital assets	2 881	1 530	2 763	100	100	100	250	–	–
Buildings and other fixed structures	652	–	–	–	–	–	–	–	–
Buildings	652	–	–	–	–	–	–	–	–
Machinery and equipment	2 229	1 530	2 763	100	100	100	250	–	–
Other machinery and equipment	2 229	1 530	2 763	100	100	100	250	–	–
Payments for financial assets	–	7 924	–	–	–	–	–	–	–
Total economic classification: Programme 2	19 520 618	20 009 555	21 414 901	23 162 552	23 347 763	23 336 836	24 292 553	26 095 510	27 282 345

Table B.3(iii): Payments and estimates by economic classification: Independent Schools Subsidies

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	–	–	–	–	–	–	–	–	–
Compensation of employees	–	–	–	–	–	–	–	–	–
Goods and services	–	–	–	–	–	–	–	–	–
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	23 143	22 252	24 228	25 432	15 627	15 627	26 449	27 799	29 050
Non-profit institutions	23 143	22 252	24 228	25 432	15 627	15 627	26 449	27 799	29 050
Payments for capital assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 3	23 143	22 252	24 228	25 432	15 627	15 627	26 449	27 799	29 050

Table B.3(iv): Payments and estimates by economic classification: Public Special Schools Education

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	397 939	422 710	452 138	474 946	500 325	496 976	525 126	500 795	523 388
Compensation of employees	355 951	387 752	411 116	435 735	460 735	460 735	485 969	470 474	491 644
Salaries and wages	299 150	323 020	340 403	402 435	424 291	402 391	451 137	434 075	453 607
Social contributions	56 801	64 732	70 713	33 300	36 444	58 344	34 832	36 399	38 037
Goods and services	41 988	34 958	41 022	39 211	39 590	36 241	39 157	30 321	31 744
Administrative fees	1 223	1 137	1 324	120	1 470	1 470	—	26	27
Advertising	—	177	—	—	—	—	100	—	—
Minor assets	—	9	—	—	—	—	—	—	—
Catering: Departmental activities	—	8 492	9 229	4 880	8 942	8 843	5 104	5 334	5 574
Communication (G&S)	174	292	847	349	599	617	455	—	—
Agency and support/outsourced services	9 440	—	—	—	—	—	—	—	—
Inventory: Learner and teacher support material	3 106	2 646	3 664	5 000	2 112	2 112	6 000	6 167	6 444
Inventory: Other supplies	8 851	4 867	8 234	5 824	8 304	5 143	3 548	6 416	6 184
Consumable supplies	918	2 312	1 909	—	718	718	—	—	—
Consumables: Stationery, printing and office supplies	220	16	686	—	—	681	1 600	—	—
Operating leases	8 607	7 781	8 181	10 786	10 786	9 917	10 271	—	—
Property payments	—	—	—	586	—	—	613	641	670
Travel and subsistence	6 135	4 512	4 134	8 582	3 224	3 305	8 512	8 636	9 604
Training and development	773	752	1 014	3 084	1 334	1 334	1 399	3 101	3 241
Operating payments	1 613	1 532	1 527	—	1 601	1 601	—	—	—
Venues and facilities	928	433	273	—	500	500	1 555	—	—
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	42 082	42 089	48 881	45 230	45 230	45 230	47 310	49 439	51 664
Non-profit institutions	40 855	41 025	47 320	44 809	44 809	44 809	46 870	48 979	51 183
Households	1 227	1 064	1 561	421	421	421	440	460	481
Social benefits	1 227	1 064	1 561	421	421	421	440	460	481
Payments for capital assets	1 536	237	1 997	—	—	3 349	500	—	—
Buildings and other fixed structures	—	—	1 997	—	—	3 349	—	—	—
Buildings	—	—	1 997	—	—	3 349	—	—	—
Machinery and equipment	1 536	237	—	—	—	—	500	—	—
Transport equipment	505	—	—	—	—	—	—	—	—
Other machinery and equipment	1 031	237	—	—	—	—	500	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 4	441 557	465 036	503 016	520 176	545 555	545 555	572 936	550 234	575 052

Table B.3(v): Payments and estimates by economic classification: Early Childhood Development

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	595 485	660 980	729 456	690 823	793 384	795 173	864 653	681 197	711 850
Compensation of employees	572 978	643 380	706 730	671 712	775 688	775 688	826 082	671 159	701 360
Salaries and wages	502 382	554 582	603 155	649 972	753 948	686 987	803 342	647 395	676 527
Social contributions	70 596	88 798	103 575	21 740	21 740	88 701	22 740	23 764	24 833
Goods and services	22 507	17 600	22 726	19 111	17 696	19 485	38 571	10 038	10 490
Administrative fees	183	(391)	1 525	71	1 815	1 809	569	160	167
Advertising	—	—	63	—	—	—	—	—	—
Catering: Departmental activities	337	1 306	1 111	1 000	2 300	2 257	1 000	—	—
Communication (G&S)	11	20	20	530	340	234	31	66	69
Contractors	297	431	375	—	296	296	—	—	—
Agency and support/outsourced services	216	151	264	—	—	—	—	—	—
Inventory: Learner and teacher support material	9 653	6 194	9 439	6 000	500	2 752	6 000	—	—
Inventory: Other supplies	—	4 855	3 412	—	4 000	3 233	4 000	—	—
Consumable supplies	148	351	59	—	550	1 905	18 533	—	—
Consumables: Stationery, printing and office supplies	126	88	37	156	396	124	131	137	143
Rental and hiring	19	—	—	—	—	—	—	—	—
Property payments	5 268	2 523	1 605	—	1 000	2 467	—	2 526	2 640
Transport provided: Departmental activity	—	—	283	2 495	295	97	—	—	—
Travel and subsistence	1 178	1 792	3 548	5 306	4 901	3 088	7 590	1 592	1 664
Training and development	4 561	—	—	2 553	18	18	308	5 405	5 648
Venues and facilities	510	280	985	1 000	1 285	1 205	409	152	159
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	273 877	290 222	307 788	343 826	512 402	510 613	535 108	756 134	391 999
Non-profit institutions	273 877	290 222	307 773	343 826	512 402	510 613	535 108	756 134	391 999
Households	—	—	15	—	—	—	—	—	—
Social benefits	—	—	15	—	—	—	—	—	—
Payments for capital assets	718	1 123	(7 431)	216	216	216	226	236	247
Machinery and equipment	—	1 123	—	216	216	216	226	236	247
Other machinery and equipment	—	1 123	—	216	216	216	226	236	247
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 5	870 080	952 325	1 029 813	1 034 865	1 306 002	1 306 002	1 399 987	1 437 567	1 104 096

Table B.3(vi): Payments and estimates by economic classification: Infrastructure Development

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	145 132	344 754	644 536	432 205	826 781	826 781	1 021 065	910 582	951 476
Compensation of employees	29 055	30 748	33 215	13 373	36 773	36 773	38 000	41 763	43 642
Salaries and wages	25 155	26 429	28 377	13 373	36 371	32 861	38 000	41 763	43 642
Social contributions	3 900	4 319	4 838	—	402	3 912	—	—	—
Goods and services	116 077	314 006	611 321	418 832	790 008	790 008	983 065	868 819	907 834
Administrative fees	29	15 751	19 301	1 000	800	10 163	—	412	431
Advertising	214	325	57	—	—	—	—	—	—
Minor assets	192	328	—	—	—	—	—	—	—
Audit costs: External	961	—	—	—	—	—	—	—	—
Catering: Departmental activities	—	—	12	—	50	51	—	—	—
Communication (G&S)	326	368	277	300	655	655	—	—	—
Computer services	—	—	—	—	—	—	—	656	686
Consultants: Business and advisory services	245	—	21 663	20 001	20 001	20 001	—	2 023	2 114
Contractors	1 990	1 198	911	—	—	2 090	—	—	—
Agency and support/outsourced services	108	—	80	—	—	47	—	—	—
Inventory: Other supplies	9 307	8 791	15 980	27 414	27 414	27 414	56 002	204 219	213 409
Consumable supplies	251	695	1 675	—	—	—	—	—	—
Consumables: Stationery, printing and office supplies	10	55	476	—	705	705	—	—	—
Rental and hiring	181	—	—	—	—	—	—	—	—
Property payments	97 817	281 676	546 291	356 742	727 918	717 575	922 063	661 509	691 194
Travel and subsistence	4 347	4 610	4 125	12 200	11 010	11 010	5 000	—	—
Training and development	—	—	220	—	—	—	—	—	—
Operating payments	54	49	63	—	30	47	—	—	—
Venues and facilities	45	160	190	1 175	1 425	250	—	—	—
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	73 584	8 935	3 345	4 500	—	—	—	—	—
Non-profit institutions	73 290	8 935	3 262	4 500	—	—	—	—	—
Households	294	—	83	—	—	—	—	—	—
Social benefits	294	—	83	—	—	—	—	—	—
Payments for capital assets	677 294	865 831	774 873	1 311 358	829 565	829 565	913 535	506 768	510 031
Buildings and other fixed structures	675 243	863 821	774 730	1 308 858	827 065	827 065	911 035	506 768	510 031
Buildings	675 243	863 821	774 730	1 308 858	827 065	827 065	911 035	506 768	510 031
Machinery and equipment	2 051	2 010	143	2 500	2 500	2 500	2 500	—	—
Other machinery and equipment	2 051	2 010	143	2 500	2 500	2 500	2 500	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 6	896 010	1 219 520	1 422 754	1 748 063	1 656 346	1 656 346	1 934 600	1 417 350	1 461 507

Table B.3(vii): Payments and estimates by economic classification: Examination and Education Related Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	329 727	328 586	333 302	311 389	329 199	340 122	401 153	246 591	257 473
Compensation of employees	166 639	183 331	205 525	179 164	179 164	190 091	244 146	226 830	237 037
Salaries and wages	166 376	183 048	205 214	179 164	178 923	189 857	244 146	226 830	237 037
Social contributions	263	283	311	—	241	234	—	—	—
Goods and services	163 088	145 255	127 777	132 225	150 035	150 031	157 007	19 761	20 436
Administrative fees	4 508	918	954	602	5 941	4 598	800	1 128	1 179
Advertising	—	—	—	—	100	52	—	—	—
Minor assets	111	—	—	—	—	—	—	—	—
Bursaries: Employees	21 321	10 614	5 653	4 000	4 000	2 887	4 802	10 931	11 423
Catering: Departmental activities	635	1 162	540	606	846	1 256	1 000	663	693
Communication (G&S)	6	1 000	1	—	470	—	—	—	—
Contractors	1 239	699	606	—	1 400	1 243	400	887	927
Agency and support/outsourced services	—	—	—	3 305	255	255	3 457	—	—
Consumable supplies	1 301	599	329	—	500	500	—	666	696
Consumables: Stationery, printing and office supplies	1 596	1 235	3 086	84	3 134	3 154	420	92	185
Rental and hiring	834	498	1 277	1 652	952	952	1 728	—	—
Property payments	—	—	—	—	—	2 860	—	—	—
Transport provided: Departmental activity	309	2 761	273	942	202	309	—	1 454	1 519
Travel and subsistence	34 369	20 631	17 679	8 955	10 736	14 683	16 463	1 283	1 341
Training and development	11 646	22 230	—	190	—	141	10 000	208	217
Operating payments	37 358	35 971	53 932	50 091	75 041	70 573	70 000	—	—
Venues and facilities	47 855	46 937	43 447	61 798	46 458	46 568	47 937	2 449	2 256
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	699 274	656 780	145 381	232 179	237 179	237 183	143 786	125 958	131 409
Departmental agencies and accounts	10 000	5 000	5 000	10 000	10 000	10 000	10 000	—	—
Departmental agencies (non-business entities)	10 000	5 000	5 000	10 000	10 000	10 000	10 000	—	—
Non-profit institutions	599 261	614 576	100 551	222 179	144 279	200 915	133 786	125 958	131 409
Households	90 013	37 204	39 830	—	82 900	26 268	—	—	—
Other transfers to households	90 013	37 204	39 830	—	82 900	26 268	—	—	—
Payments for capital assets	487	2 499	706	200	200	200	—	—	—
Machinery and equipment	487	2 499	706	200	200	200	—	—	—
Other machinery and equipment	487	2 499	706	200	200	200	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 7	1 029 488	987 865	479 389	543 768	566 578	577 505	544 939	372 549	388 882

Table B.4: Payments and estimates by economic classification: “Goods and Services level 4 items”**Table B.4: Payments and estimates by economic classification: 'Goods and Services level 4 items'**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments									
.....									
Goods and services	2 286 002	2 380 459	2 992 352	3 123 448	3 844 236	3 837 244	3 921 170	3 265 845	3 001 554
Administrative fees	39 695	43 916	82 567	7 730	211 235	191 900	8 769	7 255	7 582
Advertising	1 457	1 146	983	—	655	1 291	100	—	—
Minor assets	1 057	1 272	302	—	7 277	5 083	—	—	—
Audit costs: External	16 282	11 972	18 860	22 236	20 611	21 696	20 000	18 840	19 688
Bursaries: Employees	21 321	10 614	5 653	4 000	4 000	2 887	4 802	10 931	11 423
Catering: Departmental activities	14 393	27 232	34 850	19 236	57 469	57 227	14 354	9 672	10 107
Communication (G&S)	77 998	90 192	56 786	20 766	56 721	63 832	27 457	8 847	9 245
Computer services	65 484	51 266	31 772	72 099	31 252	31 252	19 725	8 697	9 088
Consultants: Business and advisory services	446	2 131	23 541	21 001	22 034	22 034	1 500	2 023	2 114
Infrastructure and planning services	—	—	—	—	—	—	—	—	—
Laboratory services	—	—	—	6 958	6 958	—	—	—	—
Legal services (G&S)	15 076	3 451	3 946	9 824	9 824	10 923	8 000	10 738	11 221
Science and technological services	—	—	—	—	7 719	—	—	—	—
Contractors	11 580	94 914	197 725	—	14 244	23 563	37 400	125 138	130 770
Agency and support/outsourced services	737 397	706 902	769 186	797 619	792 232	792 494	847 931	865 107	876 955
Entertainment	—	—	—	—	—	—	—	—	—
Fleet services (incl. government motor transport)	18 154	15 741	15 649	15 000	15 048	15 048	15 036	23 864	24 938
Housing	—	—	—	—	—	—	—	—	—
Inventory: Clothing material and accessories	—	—	—	—	3 158	3 159	—	—	—
Inventory: Farming supplies	—	—	—	—	—	—	—	—	—
Inventory: Food and food supplies	—	—	—	—	—	—	—	—	—
Inventory: Fuel, oil and gas	—	—	—	—	—	—	—	—	—
Inventory: Learner and teacher support material	521 861	482 359	580 665	426 452	718 514	743 293	506 997	391 137	408 738
Inventory: Materials and supplies	—	—	—	—	—	—	—	—	—
Inventory: Medical supplies	—	—	—	—	—	—	—	—	—
Inventory: Medicine	—	—	—	—	—	—	—	—	—
Medsas inventory interface	—	—	—	—	—	—	—	—	—
Inventory: Other supplies	145 517	97 455	125 108	836 996	539 184	535 487	881 246	880 465	525 961
Consumable supplies	26 204	19 279	23 854	23 274	12 221	12 907	74 808	48 691	50 432
Consumables: Stationery, printing and office supplies	4 605	6 986	10 939	1 441	11 122	11 566	4 272	594	709
Operating leases	76 962	74 487	94 274	88 829	125 893	125 024	122 099	74 782	78 147
Rental and hiring	1 751	1 439	2 571	1 652	42 365	42 365	1 728	—	—
Property payments	155 677	329 214	598 303	400 642	779 884	773 868	975 898	727 793	760 461
Transport provided: Departmental activity	17 348	17 615	15 477	18 437	20 399	20 308	10 000	2 483	2 594
Travel and subsistence	168 424	153 490	162 839	172 497	162 355	164 122	183 340	25 770	37 630
Training and development	28 545	25 258	5 931	15 027	9 770	9 936	19 707	10 837	11 325
Operating payments	50 196	46 039	62 573	53 191	83 816	79 098	75 100	2 286	2 389
Venues and facilities	68 572	66 089	67 998	88 541	78 276	76 881	60 901	9 895	10 037
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Total economic classification	2 286 002	2 380 459	2 992 352	3 123 448	3 844 236	3 837 244	3 921 170	3 265 845	3 001 554

Table B.4(a): Payments and estimates by economic classification: Education Infrastructure Grant

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	391 634	318 480	222 189	429 657	429 657	429 657	985 599	888 870	909 327
Compensation of employees	42 899	30 738	35 717	13 000	13 000	13 000	37 000	41 763	43 642
Salaries and wages	42 899	26 429	35 487	13 000	13 000	13 000	37 000	41 763	43 642
Social contributions	—	4 309	230	—	—	—	—	—	—
Goods and services	348 735	287 742	186 472	416 657	416 657	416 657	948 599	847 107	865 685
Administrative fees	—	15 751	—	1 000	1 000	1 000	—	468	489
Advertising	—	325	—	—	—	—	—	—	—
Minor assets	—	328	—	—	—	—	—	—	—
Communication (G&S)	—	609	—	300	300	300	—	—	—
Computer services	524	—	—	—	—	—	—	656	686
Consultants: Business and advisory services	1 733	—	10 869	20 001	20 001	20 001	—	2 023	2 114
Contractors	—	1 198	—	—	—	—	—	—	—
Inventory: Other supplies	—	8 791	24 662	27 414	27 414	27 414	55 000	203 908	213 084
Consumable supplies	30 448	695	—	—	—	—	—	—	—
Consumables: Stationery, printing and office supplies	—	55	—	—	—	—	—	—	—
Rental and hiring	316 030	—	—	—	—	—	—	—	—
Property payments	—	255 222	150 941	355 742	355 742	355 742	888 599	640 052	649 312
Travel and subsistence	—	4 593	—	12 200	12 200	12 200	5 000	—	—
Operating payments	—	15	—	—	—	—	—	—	—
Venues and facilities	—	160	—	—	—	—	—	—	—
Transfers and subsidies	3 622	1 110	265 179	—	—	—	—	—	—
Non-profit institutions	3 328	1 110	265 179	—	—	—	—	—	—
Households	294	—	—	—	—	—	—	—	—
Social benefits	294	—	—	—	—	—	—	—	—
Payments for capital assets	436 270	707 462	823 526	937 058	937 058	937 058	391 609	507 025	549 244
Buildings and other fixed structures	436 270	705 452	820 026	934 558	934 558	934 558	389 109	507 025	549 244
Buildings	436 270	705 452	820 026	934 558	934 558	934 558	389 109	507 025	549 244
Machinery and equipment	—	2 010	3 500	2 500	2 500	2 500	2 500	—	—
Transport equipment	—	85	—	—	—	—	—	—	—
Other machinery and equipment	—	1 925	3 500	2 500	2 500	2 500	2 500	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification	831 526	1 027 052	1 310 894	1 366 715	1 366 715	1 366 715	1 377 208	1 395 895	1 458 571

Table B.4(b): Payments and estimates by economic classification: HIV and Aids (Life Skills Education) Grant

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	5 617	3 906	5 890	6 555	6 665	6 665	6 936	10 278	10 526
Compensation of employees	1 201	1 270	1 700	1 800	1 800	1 800	1 700	1 448	1 513
Salaries and wages	938	987	1 319	1 800	1 800	1 800	1 700	1 448	1 513
Social contributions	263	283	381	—	—	—	—	—	—
Goods and services	4 416	2 636	4 190	4 755	4 865	4 865	5 236	8 830	9 013
Administrative fees	390	211	399	532	532	532	300	1 128	1 179
Catering: Departmental activities	—	—	187	606	606	606	—	663	693
Communication (G&S)	—	—	2	—	—	—	—	—	—
Contractors	87	—	200	—	—	—	400	887	713
Agency and support/outourced services	—	—	62	—	—	—	—	—	—
Inventory: Farming supplies	—	—	300	—	—	—	—	—	—
Inventory: Food and food supplies	—	—	1 540	—	—	—	—	—	—
Inventory: Learner and teacher support material	—	—	100	—	—	—	—	—	—
Inventory: Materials and supplies	—	—	1 400	—	—	—	—	—	—
Consumable supplies	17	—	—	—	—	—	—	666	696
Consumables: Stationery, printing and office supplies	—	8	—	84	84	84	420	92	96
Transport provided: Departmental activity	309	320	—	942	942	942	—	1 454	1 519
Travel and subsistence	2 259	1 076	—	1 160	1 270	1 270	2 412	1 283	1 341
Training and development	—	—	—	190	190	190	—	208	217
Venues and facilities	1 354	1 021	—	1 241	1 241	1 241	1 704	2 449	2 559
Transfers and subsidies	13 566	12 674	13 090	13 090	13 090	13 090	13 712	11 111	11 611
Non-profit institutions	13 566	12 674	13 090	13 090	13 090	13 090	13 712	11 111	11 611
Payments for capital assets	—	—	—	200	200	200	—	—	—
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	—	—	—	200	200	200	—	—	—
Other machinery and equipment	—	—	—	200	200	200	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification	19 183	16 580	18 980	19 845	19 955	19 955	20 648	21 389	22 137

Table B.4(c): Payments and estimates by economic classification: Learners with Profound Intellectual Disabilities Grant

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	26 699	34 166	33 692	34 482	34 861	34 861	35 664	37 487	39 243
Compensation of employees	16 819	19 799	21 325	22 271	22 271	22 271	23 507	19 424	20 298
Salaries and wages	14 589	17 001	18 440	22 271	22 271	22 271	23 507	19 424	20 298
Social contributions	2 230	2 798	2 885	–	–	–	–	–	–
Goods and services	9 880	14 367	12 367	12 211	12 590	12 590	12 157	18 063	18 945
Administrative fees	484	701	751	120	120	120	–	26	27
Advertising	–	92	–	–	–	–	100	–	–
Minor assets	–	9	–	–	–	–	–	–	–
Communication (G&S)	134	256	954	349	349	349	455	–	–
Inventory: Learner and teacher support material	899	–	1 824	–	–	–	1 000	6 167	5 923
Inventory: Other supplies	2 637	4 859	1 109	5 824	5 824	5 824	3 548	6 416	6 705
Consumable supplies	918	2 312	633	–	–	–	–	–	–
Consumables: Stationery, printing and office supplies	253	1 026	770	–	–	–	1 600	–	–
Travel and subsistence	4 158	4 013	4 097	2 834	3 213	3 213	2 616	2 594	3 290
Training and development	–	497	1 704	3 084	3 084	3 084	1 283	2 860	3 000
Operating payments	29	169	16	–	–	–	–	–	–
Venues and facilities	368	433	509	–	–	–	1 555	–	–
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Payments for capital assets	1 536	237	150	–	–	–	500	–	–
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	1 536	237	150	–	–	–	500	–	–
Transport equipment	505	–	–	–	–	–	–	–	–
Other machinery and equipment	1 031	237	150	–	–	–	500	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification	28 235	34 403	33 842	34 482	34 861	34 861	36 164	37 487	39 243

Table B.4(d): Payments and estimates by economic classification: Maths, Science and Technology Grant

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	46 524	37 650	47 232	46 386	50 682	50 682	48 512	50 136	51 762
Compensation of employees	–	–	–	2 783	2 783	2 783	–	–	–
Salaries and wages	–	–	–	2 783	2 783	2 783	–	–	–
Goods and services	46 524	37 650	47 232	43 603	47 899	47 899	48 512	50 136	51 762
Administrative fees	1 781	2 717	–	–	–	–	–	2 181	2 279
Catering: Departmental activities	2 276	1 321	–	–	–	–	–	2 265	2 447
Laboratory services	–	–	–	6 958	6 958	6 958	–	–	–
Inventory: Learner and teacher support material	11 056	5 663	–	13 452	13 452	13 452	–	11 617	11 430
Inventory: Other supplies	20 501	16 912	47 232	22 729	27 025	27 025	36 767	25 598	26 750
Consumables: Stationery, printing and office supplies	3 836	51	–	–	–	–	–	4 578	4 784
Rental and hiring	–	400	–	–	–	–	–	–	–
Transport provided: Departmental activity	4 988	2 589	–	464	464	464	–	2 624	2 742
Travel and subsistence	–	5 041	–	–	–	–	11 745	–	–
Operating payments	2 086	1 065	–	–	–	–	–	1 273	1 330
Venues and facilities	–	1 891	–	–	–	–	–	–	–
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Payments for capital assets	99	1 530	–	–	–	–	–	–	–
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	99	1 530	–	–	–	–	–	–	–
Other machinery and equipment	99	1 530	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification	46 623	39 180	47 232	46 386	50 682	50 682	48 512	50 136	51 762

Table B.4(e): Payments and estimates by economic classification: National School Nutrition Programme Grant

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	669 563	742 040	940 676	813 870	814 168	814 168	855 638	925 772	966 100
Compensation of employees	1 852	1 584	4 824	4 822	4 822	4 822	5 755	4 127	4 313
Salaries and wages	1 852	1 235	4 824	4 822	4 822	4 822	5 755	4 127	4 313
Social contributions	–	349	–	–	–	–	–	–	–
Goods and services	667 711	740 456	935 852	809 048	809 346	809 346	849 883	921 645	961 787
Administrative fees	–	1 744	–	627	627	627	100	–	–
Minor assets	4 651	–	–	–	–	–	–	5 551	5 801
Catering: Departmental activities	21 502	163	–	50	50	50	50	24 715	25 827
Agency and support/outsourced services	630 689	721 475	795 952	798 993	799 291	799 291	844 474	878 400	916 596
Consumable supplies	–	2 553	–	2 905	2 905	2 905	3 038	–	–
Consumables: Stationery, printing and office supplies	1 047	16	–	121	121	121	121	1 250	1 306
Transport provided: Departmental activity	4 878	–	–	–	–	–	–	5 821	6 083
Travel and subsistence	199	9 053	139 900	4 250	4 250	4 250	–	237	248
Operating payments	4 745	–	–	100	100	100	100	5 671	5 926
Venues and facilities	–	5 452	–	2 002	2 002	2 002	2 000	–	–
Transfers and subsidies	153 062	146 480	15 540	168 481	168 481	168 481	183 398	143 835	150 308
Non-profit institutions	153 062	146 480	15 540	168 481	168 481	168 481	183 398	143 835	150 308
Payments for capital assets	652	–	200	100	100	100	250	–	–
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	652	–	200	100	100	100	250	–	–
Other machinery and equipment	652	–	200	100	100	100	250	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification	823 277	888 520	956 416	982 451	982 749	982 749	1 039 286	1 069 607	1 116 408

Table B.4(f): Payments and estimates by economic classification: Expanded Public Works Programme Integrated Grant for Provinces

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	1 167	176	1 872	697	697	697	108	–	–
Compensation of employees	20	–	–	373	373	373	–	–	–
Salaries and wages	20	–	–	373	373	373	–	–	–
Goods and services	1 147	176	1 872	324	324	324	108	–	–
Agency and support/outsourced services	–	112	1 661	–	–	–	–	–	–
Consumables: Stationery, printing and office supplies	–	–	131	–	–	–	–	–	–
Transport provided: Departmental activity	1 147	–	80	–	–	–	–	–	–
Travel and subsistence	–	64	–	71	71	71	–	–	–
Training and development	–	–	–	253	253	253	108	–	–
Transfers and subsidies	2 867	4 513	–	1 418	1 418	1 418	2 053	–	–
Non-profit institutions	2 867	4 513	–	1 418	1 418	1 418	2 053	–	–
Payments for capital assets	1 111	–	2 074	–	–	–	–	–	–
Buildings and other fixed structures	–	–	2 074	–	–	–	–	–	–
Buildings	–	–	2 074	–	–	–	–	–	–
Machinery and equipment	1 111	–	–	–	–	–	–	–	–
Other machinery and equipment	1 111	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification	5 145	4 689	3 946	2 115	2 115	2 115	2 161	–	–

Table B.4(g): Payments and estimates by economic classification: Early Childhood Development Grant

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	5 850	8 577	5 690	9 685	15 037	15 037	39 861	8 182	8 550
Compensation of employees	3 777	3 386	3 000	4 023	5 999	5 999	10 000	4 398	4 596
Salaries and wages	2 561	3 385	1 729	3 695	5 671	5 671	8 611	2 946	3 079
Social contributions	1 216	1	1 271	328	328	328	1 389	1 452	1 517
Goods and services	2 073	5 191	2 690	5 662	9 038	9 038	29 861	3 784	3 954
Administrative fees	60	108	63	66	66	66	69	107	112
Catering: Departmental activities	–	112	–	–	–	–	–	–	–
Communication (G&S)	28	20	89	30	30	30	31	32	33
Contractors	–	100	–	–	–	–	–	–	–
Inventory: Other supplies	–	–	–	–	–	–	2 002	–	–
Consumable supplies	–	344	–	–	–	–	18 533	–	–
Consumables: Stationery, printing and office supplies	115	8	120	125	125	125	131	137	143
Rental and hiring	1 021	–	–	–	–	–	–	2 494	2 606
Property payments	–	160	–	1 000	4 376	4 376	5 296	–	–
Transport provided: Departmental activity	849	–	2 138	–	–	–	–	1 014	1 060
Travel and subsistence	–	4 071	280	3 266	3 266	3 266	3 390	–	–
Venues and facilities	–	268	–	1 175	1 175	1 175	409	–	–
Transfers and subsidies	85 177	93 712	114 659	136 577	303 738	303 738	315 709	544 829	563 334
Non-profit institutions	85 177	93 712	114 659	136 577	303 738	303 738	315 709	544 829	563 334
Payments for capital assets	403	2 535	3 310	6 000	6 000	6 000	13 000	–	–
Buildings and other fixed structures	–	1 594	3 000	6 000	6 000	6 000	13 000	–	–
Buildings	–	1 594	3 000	6 000	6 000	6 000	13 000	–	–
Machinery and equipment	403	941	310	–	–	–	–	–	–
Other machinery and equipment	403	941	310	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification	91 430	104 824	123 659	152 262	324 775	324 775	368 570	553 011	571 884

Table B.8: Details on transfers to local government

The department does not have transfers to local government

Table B.9: Summary of payments and estimates by district and municipal area: Education

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Gert Sibande District Municipality	–	168 541	184 109	192 393	192 393	192 393	211 752	221 281	231 238
Albert Luthuli	–	60 409	45 200	47 234	47 234	47 234	49 360	51 581	53 902
Msukaligwa	–	38 377	45 175	47 208	47 208	47 208	49 332	51 552	53 872
Mkhondo	–	24 786	21 721	22 698	22 698	22 698	23 719	24 787	25 902
Pixley Ka Seme	–	8 239	11 748	12 277	12 277	12 277	12 829	13 407	14 010
Lekwa	–	16 870	27 706	28 952	28 952	28 952	30 255	31 616	33 039
Dipaleseng	–	8 281	7 272	7 599	7 599	7 599	7 941	8 298	8 671
Govan Mbeki	–	11 579	25 287	26 425	26 425	26 425	38 316	40 040	41 842
Nkangala District Municipality	185 346	167 278	206 008	215 278	215 278	215 278	224 965	234 452	245 002
Victor Khanye	2 207	2 276	6 934	7 246	7 246	7 246	7 572	7 913	8 269
Emalahleni	26 413	17 684	14 341	14 986	14 986	14 986	15 660	16 365	17 101
Steve Tshwete	26 318	47 270	54 167	56 605	56 605	56 605	59 152	61 814	64 596
Emakhazeni	2 357	5 549	10 527	11 001	11 001	11 001	11 496	12 013	12 554
Thembisile Hani	43 921	34 431	65 965	68 933	68 933	68 933	72 035	75 277	78 664
Dr JS Moroka	84 130	60 068	54 074	56 507	56 507	56 507	59 050	61 070	63 818
Ehlanzeni District Municipality	472 358	481 266	687 846	718 799	718 799	718 799	751 144	784 946	820 269
Thaba Chweu	21 017	30 400	28 028	29 289	29 289	29 289	30 607	31 984	33 423
Nkomazi	126 506	13 564	235 351	245 942	245 942	245 942	257 009	268 575	280 661
Bushbuckridge	120 011	176 253	265 866	277 830	277 830	277 830	290 332	303 397	317 050
MP326	204 824	261 049	158 601	165 738	165 738	165 738	173 196	180 990	189 135
District Municipalities	18 378 025	22 099 040	23 009 293	24 044 712	24 044 712	24 044 712	18 418 941	19 247 794	20 113 946
Gert Sibande District Municipality	5 395 810	5 616 183	5 828 946	6 091 249	6 091 249	6 091 249	6 585 724	6 882 082	7 191 776
Nkangala District Municipality	3 064 024	6 230 503	6 439 262	6 729 029	6 729 029	6 729 029	754 014	787 945	823 403
Ehlanzeni District Municipality	9 918 191	10 252 354	10 741 085	11 224 434	11 224 434	11 224 434	11 079 203	11 577 767	12 098 767
Whole Province	5 188 914	2 239 525	2 407 732	3 561 460	4 012 971	4 012 971	11 012 638	11 057 729	11 149 703
Total	24 224 643	25 155 650	26 494 988	28 732 642	29 184 153	29 184 153	30 619 440	31 546 202	32 560 158

Table B.7: Detailed financial information for public entities

Table B.7(b): Financial summary for the Mpumalanga Regional Training Trust

R thousand	2022/23	Outcome 2023/24	2024/25	Revised estimate 2025/26	Medium-term estimates		
					2026/27	2027/28	2028/29
Revenue							
Tax revenue	–	–	–	–	–	–	–
Non-tax revenue	34 529	32 953	20 761	21 821	35 836	37 807	39 886
Sale of goods and services other than capital assets	34 529	32 953	20 761	21 821	35 836	37 807	39 886
Of which:							
Admin fees	–	–	–	–	–	–	–
Sales by market establishments	–	–	–	–	–	–	–
Non-market est. sales	–	–	–	–	–	–	–
Other non-tax revenue	–	–	–	–	–	–	–
Transfers received	77 538	78 960	82 962	103 100	120 074	126 678	133 645
Sale of capital assets	–	–	–	–	–	–	–
Total revenue	112 067	111 913	103 723	124 921	155 910	164 485	173 532
Expenses							
Current expense	113 829	121 569	124 080	121 321	153 666	162 118	171 034
Compensation of employees	53 423	59 998	59 233	64 536	78 548	82 868	87 426
Goods and services	53 879	53 497	54 566	56 785	75 118	79 249	83 608
Depreciation	6 527	8 074	10 281	–	–	–	–
Interest, dividends and rent on land	–	–	–	–	–	–	–
Interest	–	–	–	–	–	–	–
Dividends	–	–	–	–	–	–	–
Rent on land	–	–	–	–	–	–	–
Tax and Outside shareholders Interest	–	–	–	–	–	–	–
Adjustments to Fair Value	–	–	–	–	–	–	–
Unearned reserves (social security funds only)	–	–	–	–	–	–	–
Transfers and subsidies	–	–	–	–	–	–	–
Payments for capital assets	294	1 715	582	3 600	2 244	2 367	2 498
Payments for financial assets	–	–	–	–	–	–	–
Total expenses	114 123	123 284	124 662	124 921	155 910	164 485	173 532
Surplus / (Deficit)	(2 056)	(11 371)	(20 939)	–	–	–	–
Cash flow summary							
Adjust surplus / (deficit) for accrual transactions	5 869	9 413	12 585	–	–	–	–
Adjustments for:							
Depreciation	6 527	8 074	10 280	–	–	–	–
Interest	–	–	–	–	–	–	–
Net (profit) / loss on disposal of fixed assets	–	–	–	–	–	–	–
Other	(658)	1 339	2 305	–	–	–	–
Operating surplus / (deficit) before changes in working capital	3 813	(1 958)	(8 354)	–	–	–	–
Changes in working capital	219	1 742	5 178	–	–	–	–
(Decrease) / increase in accounts payable	4 450	(264)	7 863	–	–	–	–
Decrease / (increase) in accounts receivable	(4 186)	1 896	(2 670)	–	–	–	–
(Decrease) / increase in provisions	(45)	110	(15)	–	–	–	–
Cash flow from operating activities	4 032	(216)	(3 176)	–	–	–	–
Transfers from government	77 538	77 549	81 146	–	–	–	–
Of which: Capital	–	–	–	–	–	–	–
: Current	77 538	77 549	81 146	–	–	–	–
Cash flow from investing activities	(294)	(1 715)	(582)	–	–	–	–
Acquisition of Assets	(294)	(1 715)	(582)	–	–	–	–
Other flows from Investing Activities	–	–	–	–	–	–	–
Cash flow from financing activities	–	–	–	–	–	–	–
Net increase / (decrease) in cash and cash equivalents	3 907	(202)	(2 507)	–	–	–	–
Balance Sheet Data							
Carrying Value of Assets	87 155	109 788	99 525	–	–	–	–
Investments	–	–	–	–	–	–	–
Cash and Cash Equivalents	8 536	8 333	5 827	–	–	–	–
Receivables and Prepayments	9 919	6 684	7 050	–	–	–	–
Inventory	249	268	187	–	–	–	–
TOTAL ASSETS	105 859	125 073	112 589	–	–	–	–
Capital & Reserves	78 551	89 820	69 456	–	–	–	–
Borrowings	–	–	–	–	–	–	–
Post Retirement Benefits	–	–	–	–	–	–	–
Trade and Other Payables	22 091	29 926	37 790	–	–	–	–
Provisions	5 217	5 327	5 343	–	–	–	–
Managed Funds	–	–	–	–	–	–	–
TOTAL EQUITY & LIABILITIES	105 859	125 073	112 589	–	–	–	–
Contingent Liabilities	–	–	–	–	–	–	–

Vote 08

Public Works, Roads and Transport

To be appropriated by Vote in 2026/27	R 6 056 755 000
Direct Charge	R 0
Responsible MEC	MEC of Public Works Roads and Transport
Administering Department	Public Works Roads and Transport
Accounting Officer	Head: Public Works Roads and Transport

1. Overview

Vision

An integrated transport system and infrastructure that promotes socio-economic development and environmental sustainability.

Mission

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

Strategic Outcomes

- Economic transformation and equitable inclusion of women, youth, persons with disabilities and military veterans for a just society.
- Increased infrastructure investment, access and efficiency.
- Increased employment and work opportunities
- Enhancing efficiency, accountability and public trust in government

Core functions and responsibilities.

- Provision of administrative, strategic, financial and corporate support services to ensure that it delivers on its mandate in an integrated, efficient, effective and sustainable manner.
- Delivery of a balanced and equitable provincial government building infrastructure by promoting accessibility that is sustainable, integrated and environmentally sensitive which supports economic development and social empowerment.
- To promote accessibility and the safe, affordable movement of people, goods and services through the delivery and maintenance of transport infrastructure that is sustainable, integrated and environmentally sensitive, and which supports and facilitates social empowerment and economic growth.
- Plan, regulate and facilitate the provision of integrated land transport services through co-ordination and co-operation with national planning authorities, CBOs, NGOs and the private sector to enhance the mobility of all communities particularly those currently without or with limited access.

- Manage the implementation of programmes and strategies that lead to the development and empowerment of communities and contractors. This includes the provincial management and co-ordination of the Expanded Public Works Programme.

Legislative mandate

The mandates of the Department of Public Works, Roads and Transport are derived from the Constitution of the Republic of South Africa, 1996 (Act 108 of 1996). In giving effect to these mandates, the Department is guided by the commitment to “improve the quality of life of all citizens and free the potential of each person”.

The Department's key legislative mandates are embodied in the following pieces of legislation:

- *Broad-Based Black Economic Empowerment Act (Act 53 of 2003)*
- *Construction Industry Development Board Act, (Act 38 of 2000)*
- *Cross-Border Road Transport Act, 1994 (Act 4 of 1998)*
- *Deeds Registries Act, (Act no 47 OF 1937)*
- *Economic Regulation of Transport Act, (Act no 6 of 2024)*
- *Expropriation Act, 1975 (Act 63 of 1975)*
- *Extension of Security of Tenure Act, 1997 (Act no 62 of 1997)*
- *Fencing Act, 1963 (Act 31 of 1963)*
- *Government Immovable Asset Management Act (GIAMA), 2007 (Act no. 19 of 2007)*
- *Infrastructure Development Act, 2014 (Act 23 of 2014)*
- *Mpumalanga Archives Act, (Act 14 of 1998)*
- *Mpumalanga Road Act, (Act 1 of 2008)*
- *Mpumalanga Road Traffic Act (Act 4 of 1998)*
- *National Archives and Records Services Act (Act No. 43 of 1996)*
- *National Building Regulations and Building Standards Act, 1977 (Act 103, of 1997)*
- *National Environment Management Act, 1998 (Act 107 of 1998)*
- *National Land Transport Amendment Act, (Act 23 of 2023)*
- *National Road Traffic Act, 1996 (Act 93 of 1996)*
- *National Veld and Forest Fire Act, 1998 (Act 101 of 1998)*
- *Public Finance Management Act (PFMA), (Act 29 of 1999)*
- *Public Service Act (PSA), 1994*
- *Public Procurement Act (Act 28 of 2024)*
- *Protection of Personal Information Act, 2013*
- *Promotion of Access to Information Act (PAIA), 2000 (Act no. 2 of 2000)*
- *Promotion of Administrative Justice Act (PAJA), 2000 (Act no. 3 of 2000)*
- *Road Safety Act, 1972 (Act 9 of 1972)*
- *Municipal Property Rate Act 2004 (Act 6 of 2004)*
- *Occupational Health and Safety Act, 1983 (Act no 85 of 1993)*
- *Property Valuers Profession Act (PVPA), 2000 (Act 47 of 2000)*
- *State Land Disposal Act, 1961 (Act no 48 of 1961)*
- *State Affairs Agency Act of 1976*
- *Sectional Titles Act, 1986 (Act no 95 of 1986)*
- *Rental Housing Act, 1999 (Act no 50 of 1999)*

- *Spatial Planning and Land Use Management Act (SPLUMA) , 2013 (Act No. 16 of 2013)*
- *Land Survey Act, 1997 (Act 8 of 1997)*

1.1. Aligning departmental budgets to achieve government's prescribed outcomes

The mandate of the Department of Public Works, Roads and Transport is stipulated in schedule 4 and 5 of the Constitution and read with other legislations.

The National Development Plan (NDP) continues to be the overarching plan towards the realisation of vision 2030. The implementation of the NDP is supported by the Medium-Term Development Plan (MTDP) which reflects the country's three strategic priorities for the period 2024 – 2029 i.e. (i) Drive inclusive economic growth and job creation. (ii) Reduce poverty and tackle the high cost of living and (iii) Build a capable, ethical, and developmental State

The following interventions have been prioritised to achieve the set Strategic Outcomes:

Economic transformation and equitable inclusion of women, youth, persons with disabilities and military veterans for a just society.

- Implementation of Public Employment Programmes (i.e. Contractor Development, National Youth Service and Siyatentela Programmes) that are biased towards women, youth, persons with disabilities and military veterans.
- Prioritise previously disadvantaged individuals in the awarding of contracts.
- Align procurement processes to the Social Enterprise Development Programme (SEDP)

Increased infrastructure investment, access and efficiency.

- Design and Construct Climate Resilient Infrastructure
- Attend to flood damage infrastructure
- Maintenance of the Coal Haulage Road Network
- Focus on Agriculture Feeder Roads
- Maintain corridors that support the Tourism Industry
- Eradication of corrugated (ARMCO) culverts
- Mpumalanga Infrastructure Master Plan (MIMP) driven infrastructure delivery
- Explore Innovative funding
- Public transport subsidisation
- Invest in energy efficiency infrastructure
- Provide scholar transport services
- Implement the Integrated Rural Mobility & Accessibility Programme
- Implementation of the Welisizwe rural bridges programme
- Alignment of property management initiatives to the Property Optimizations Strategy
- Develop User Assets Management Plan
- Disposal of state-owned houses
- Release of state land for development purposes

Increased employment and work opportunities

- Creation of work opportunities under the Expanded Public Works Programme (EPWP)

- Insourcing of government services
- Implement graduate recruitment schemes, skills development and employment initiatives (e.g. Young professionals, Internship, Learnership and Artisan Programmes)

Enhancing efficiency, accountability and public trust in government

- Professionalising the public service
- Promote the digital transformation agenda
- Research and innovation initiatives
- Protecting social infrastructure
- Payment of rates and taxes
- Fighting corruption
- Strengthen systems and controls thriving towards operation clean audit

2. Review of the current financial year (2025/26)

The Department achieved 25 (71%) of its 35 planned targets by the end of December 2025 with a further 7 targets above 80% performance. Acceleration plans and remedial actions were identified to address challenges in terms of achieving the planned targets before the end of March 2026. These plans will be strictly monitored to improve performance for the remaining quarter. Under Administration, the Department managed to achieve 80% of the 5 planned targets which include signing of performance agreements, appointment of interns and learners and revenue collection. However, not all invoices could be paid within 30 days during the first quarter due to the migration to the new BAS system.

Programme 2, Public Works Infrastructure 6 (86%) of the 7 planned targets which include the completion of 71 building infrastructure designs and 101 infrastructure projects, 15 building maintenance projects, 45 utilisation inspections on office accommodation and 40 condition assessments on state-owned buildings. The Department further continues to do facilities management services on the 9 shared buildings for office accommodation, and 8 lease agreements for office accommodation were finalised. 4 Projects for the Department of Health and 4 for Social Development were delayed due to various reasons including site disruptions, revised scope of work, electrical connections by Eskom and poor contractor performance. The Parliamentary Village Phase II is 97% completed and Phase III is 92% completed. The Village is expected to be completed by 31 March 2026.

The Transport Infrastructure Programme achieved 6 (55%) of the 11 planned targets. Targets that were not achieve related to upgrading of gravel roads to surfaced roads due to late appointment, construction of Welisizwe Bridges by SANDF, construction of 2 ARMCO culverts, reseal of surfaced roads and blading of gravel roads.

The Transport Operations Programme managed to achieve 4 (80%) of the 5 planned targets which include the subsidisation of 154 routes for public transport services, monitoring of 1 268 scholar transport routes, conduction of 4 835 roadside checks and 45 Provincial Regulating Entity (PRE) hearings were held. The target that was not achieved relates to public transport kilometers subsidised (99.7%) due to community unrest.

The Expanded Public Works Programme (EPWP) under Programme 5, Community Based Programme achieved 5 of the 7 planned targets (71%). Overall, a total of 6 552 EPWP work opportunities were created by DPWRT which includes 4 583 women, 2 660 youth and 13 persons with disabilities. The targets for creation of work opportunities for youth and persons with disabilities were not achieved since most persons with disabilities (PWD) are receiving social grants hence minimal participation in EPWP and some participants are reluctant to disclose their disability status.

3. Outlook for the coming financial year (2026/27)

The National Development Plan (NDP) vision 2030 remains the country's overarching long-term plan as adopted by Cabinet in 2012. The plan was widely consulted on and endorsed by many including various political parties and private sector. While the NDP was adopted in 2012, the journey towards the ideals expressed in the NDP started in 1994 and largely crystallised in 1996 through the Constitution. The implementation of the NDP is supported by the Medium-Term Development Plan (MTDP) which reflects the country's strategic priorities for the period 2024 – 2029. The NDP continues to be a compass for the 7th Administration and the Government of National Unity (GNU) hence the Department has aligned its policies, programmes and projects with this broad plan.

In pursuance of the MTDP priorities, the Department will implement critical programmes that are focused on improving financial prudence, addressing corruption and strengthening accountability. Effective procurement is crucial for identifying and mitigating supply chain risks, preventing financial losses and ensuring compliance with laws and regulations. Information and Communication Technologies (ICTs) offer significant opportunities to enhance efficiency and cost-effectiveness in various areas, including supply chains, project management and financial management.

In terms of the NDP, the Department is coordinating the creation of decent employment through inclusive growth. Therefore, it sits at the centre the Mpumalanga Economic Growth and Development Path (MEGDP), which is anchored on infrastructure investment. The strong correlation between economic growth and job creation is interwoven in the MEGDP. The Department will continue to create employment through the EPWP, large-scale investments in infrastructure and supporting local enterprises. It has further identified additional interventions to address the high unemployment rate amongst the youth as part of the provincial job massification strategy as adopted. Whilst new opportunities are emerging, the core business of the Department remains the provision of sustainable public infrastructure. Part of the building blocks that are required for seamless implementation of infrastructure includes recruitment of a competent workforce. To this regard, the Department will continue to recruit a capable workforce while skilling the current staff complement.

Infrastructure governance also demands a clear strategy and institutional framework to promote robust coordination across levels of government. In response, the Mpumalanga Infrastructure Master Plan (MIMP) has been reviewed and updated to focus on agreed spatial and development priorities for the period until 2060. The Department will continue to implement catalytic infrastructure projects as directed by the Mpumalanga Infrastructure

Masterplan (MIMP):2060. Mpumalanga has strategic areas of development that will serve as a focus in implementing the MIMP. The infrastructure projects that are located within these areas are most likely to deliver the targeted economic growth and the much-needed jobs. In the main, these projects will take into consideration government's long-term policy priorities, especially addressing spatial inequality, resilience of transport system and decarbonisation. There is general consensus that this will require capital investment from both the public and the private sector hence innovative funding during the MTDP is crucial for supporting the province's socio-economic development objectives. This will have a ripple effect, boosting aggregate demand, reviving industries like construction and creating jobs. The detailed lists of infrastructure projects are contained in the Annual Performance Plan (B5 Tables) of the Department and its Client Departments.

In addition, the public works sector has adopted a Property Optimisation Strategy which should be the centre of disposal, leasing and development of government immovable assets in the next financial year. Provincially, redundant state-owned houses will be disposed in an effort to reduce the burden on maintenance costs and high bills on rates and taxes. Initiatives such as (i) trade-offs: provision of services or goods in exchange for payment of property rates (ii) billing of other departments including municipalities for services rendered as part of revenue generation (iii) negotiate rebates for government buildings and (iv) fast-track the disposal of non-strategic properties to alleviate the financial burden on rates and taxes, are planned to be rolled out in the next MTEF.

The department will develop modalities to facilitate trade-offs between work done on behalf of municipalities vs rates and taxes. This strategy is intended to offset the rates and taxes debt owed by the Department to municipalities as a custodian of Provincial Immovable Assets.

The Department manages the 12,886 km road network which includes 4,769 km of paved roads and 8,117 km of unpaved roads that interconnects municipal areas, other provinces and neighbouring countries. Mpumalanga is uniquely situated between four provinces and two countries i.e. eSwatini and Mozambique resulting in high traffic volumes. The surge of heavy trucks on the Maputo Corridor and Coal Belt (connects the coal mining areas near Witbank in Mpumalanga with the Richards Bay Port) places additional burden on the maintenance and rehabilitation demands of provincial roads. The presence of too many trucks on the road is also a danger to other road uses including the tourists that normally travel to the game reserves and other natural attractions in the province. Moving cargo transportation from road to rail will relieve the burden on the fiscus Contemporary society requires effective and efficient transport infrastructure for its economic development and social well – being. Transport infrastructure will continue to provide mobility, accessibility to social amenities and facilitates economic activities and social interaction. The province mainly need a compatible road network to support the following dominant provincial activities amongst others: Agriculture, Tourism, Energy, Mining, Manufacturing, Special Economic Zones (SEZ's), Health, Education, Public transport, etc. It is further essential to note that Mpumalanga generates 75% of the country's electricity hence the importance of the coal haulage network in its implementation moving forward.

The majority (33%) of the paved road network is in poor condition and 30% in fair condition whilst 93% of gravel roads are in a poor condition. In response, the Department is

implementing road maintenance programmes like Vala Zonke, Kubhunya Lutfuli and corrugated culverts to address maintenance backlogs and improve road safety.

Notwithstanding the above, the Department cannot flout the effects of the severe weather events that exposed the vulnerability of infrastructure to climate change and the need to actively drive resilience as well as to pave the way for a low-carbon emission economy. Following the extreme floods experienced by the Mpumalanga and Limpopo Provinces because of heavy rainfall during the November 2025-January 2026 period, the South African government declared a national state of disasters. Hardest-hit Municipalities include Nkomazi, Mbombela, Bushbuckridge, Thaba Chweu, Mkhondo, and Chief Albert Luthuli. The assessments conducted in the affected areas revealed the following:

- About 20 people have died in the Province during the heavy rain period.
- Preliminary estimates indicated that about R2.1 billion is required to repair damaged infrastructure, including schools, roads and bridges. That have been washed away or submerged, leaving many communities completely cut off from accessing social amenities and economic activities.
- Water and electricity supply has been disrupted in several areas due to submerged pumps and damaged lines.
- Tourism is a key economic driver in the province contributing about 4% to the provincial GDP is also largely affected due to infrastructure damage and visitor cancellations.

Flood Damage Response Plan

- The classification that led to the declaration has allowed government to apply to tap into the Disaster Relief Fund to stabilise the situation. Noteworthy is that departments and municipalities adjusted their capital spending budgets to cater for the unforeseen however, there is still a shortfall of R5,9 billion.
- Restoration of roads leading to social amenities and economic areas has been prioritised.
- The department will build and construct climate resilient infrastructure.
- The Provincial authorities embarked on numerous programmes urging residents to avoid crossing flooded rivers and low-lying bridges.
- As a result, the following roads that requires urgent attention will be attended to in the 2026/27 financial year. (D2296 between Karino and Tekwane South, D2962 and D2963 in Glenmore and Swallows-nest, and various roads in Nkomazi and Bushbuckridge Local Municipalities)

The Public Transport Operations Grant (PTOG) remains a crucial mechanism for ensuring the affordability and accessibility of public transport. This national conditional grant is transferred to provincial governments who then contract with private bus companies to provide services. The main beneficiaries of this funding are commuters who rely on buses, including those seeking economic participation, geographically dispersed populations and individuals in remote areas. According to the National Household Travel Survey, taxis accounts for most public transport users with 83% of workers using taxis. More than sixteen per cent (16,6%) of workers using public transport use buses passenger while rail is almost non-existent in the province. Taxis, despite being a major mode of public transport, are excluded from government subsidies, unlike buses, trains and other public transport

modes. However, discussion about integration of the taxi industry into the government's public transport subsidy regime are ongoing at national level. Further, discussion are also ongoing about integrating e-hailing services in the province. The Department is currently assessing its state of readiness and considering the involvement of key stakeholders such as the taxi industry.

The Department is entrusted with the responsibility to provide scholar transport services. Transport costs can be a barrier to education, especially for learners in rural or low-income areas. Therefore, the provision of scholar transport services by government helps ensure that most learners, regardless of their socio-economic background, have access to education. However, the demand for scholar transport exceeds the available budget. As a result of the limited resources, the Department is unable to transport all eligible learners within the province. This limited resource allocation often leads to a disruption of service that directly infringes on learners' constitutional right to education. The Department remains committed to assist learners to realise this right hence it will always endeavour to settle all the valid scholar transport invoices timeously, within 30 days.

South Africa's unemployment rate decreased to 31.4% in the fourth quarter of 2025 from 31.9% the third quarter of 2025. Mpumalanga also saw a decrease from 34% to 32.3%. This is an indication that employment opportunities created are yielding positive results however, more must be done to further improve the situation. This underscoring the urgency for inclusive economic growth and responsive job creation strategies. The Departmental strategies to address unemployment amongst the youth, women and people with disabilities include strengthening partnership with SETAs, TVETs etc. increasing vocational and skills-based training and increasing participation in Public Employment Programmes and leveraging on public procurement. By focusing on groups that have historically faced marginalisation, these strategies aim to promote greater social inclusion and equality. The recently launched framework for persons with disabilities will also forge a way forward in terms of enhancing the inclusivity of persons with disabilities in public employment programmes.

Mpumalanga plans to create 38 258 work opportunities through EPWP (Women 60%, Youth 55% and Persons with Disabilities 2%) in the 2026/27 financial year. This programme remains the backbone of creating employment in the Province. The Department will continue to provide training and mentorship programmes to emerging contractors so that they become future employment creators. Also, biasness will be given to programmes that specifically target youth unemployment, such as internship, learnership and artisan development. More engagements are planned with the private sector to collaborate with the government to create both formal jobs and opportunities for self-employment, particularly for young people.

Lastly, as part of reforming the EPWP the national department of Public Infrastructure is developing a new model that links EPWP participants to pathways for permanent work or entrepreneurship. The aim is to ensure that participants leave the programme with a trade, a certificate, or a meaningful next step, not just a short-term stipend. This model will allow EPWP participants to create digital CVs and link them directly to job opportunities. Within EPWP, R76.5 million has been budgeted to train over 23,000 participants, but funds are also allocated towards funding for bursaries and graduate programmes in the built

environment, including 3,000 internships and placements, to begin strengthening the future pipeline of professionals in the sector. These reforms are currently being piloted in two provinces with anticipated positive results that may lead to the roll out within the other provinces.

4. Reprioritisation

The Department has reprioritized R399.9 million under building and other fixed structures and R7.4 million from compensation of employees. The reprioritized funds have been distributed towards covering cost pressures under goods and services particularly on contractors for roads and building maintenance services.

5. Procurement

The Department continues to ensure that there is always compliance monitoring and improving transparency and accountability in terms of supply chain management processes.

The delivery of an efficient, competitive and responsive economic infrastructure network remains the main outcome of the Department. In achieving that particular National outcome the Department will procure the following infrastructure projects for implementation during the 2026/27 financial year:

- Upgrading of Road D935 from Limpopo boundary past Katjibane to D2740 Nokaneng (11.5km) - Phase 1B (3.5km) Upgrading of Road D3976 in Mathibela (Phase 2B)
- Reconstruction of Driekoppies Bridge
- Construction of a Road over Rail Bridge in Emalahleni Road P100
- Upgrading of Gedlembane Road in Pienaar (8 km)
- Implementation: All IRMA projects for 2024/5-2025/6 (Ekulindeni and Thaba Chweu Footbridges)
- Rehabilitation of Road P33/4 between Hazyview and Sabie from km 36.0 to km 43.7 (Phase 2) (10 km)
- Rehabilitation of Road D2950 From Steenbok to D797 (13.40 km)
- Rehabilitation and Special Maintenance of Road D1411 from km 15.45 at Chuene (D2969) to km 31.12 (15.67 km)
- Rehabilitation of Road D3930 from Cottondale to Manyeleti 12km (CH 9 - CH 21) - Phase 1
- Upgrading of Road D3940 (2.23 km) from R40 and Road D3949 (10.14 km) from Casteel to New Forest
- Reconstruction of Road D3977 from Mkhuhlu Cross Road (P33/5) to Mathibela

The Department will further continue with the Presidential rural initiatives such as access roads and bridges to all the Mpumalanga Districts.

The Department will continue with the construction of long awaited for infrastructure such as the Driekoppies Bridge in Nkomazi and the Emalahleni Bridge in the highveld.

The Department will continue to provide a balanced and equitable provincial government building infrastructure by promoting accessibility that is sustainable, integrated and environmentally sensitive which supports economic development and social empowerment.

6. Receipts and financing

6.1. Summary of receipts

Table 8.1: Summary of receipts: Public Works, Roads and Transport

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Equitable share	2 948 136	2 683 073	2 672 636	2 786 539	2 786 539	2 786 539	2 913 988	3 045 117	3 139 516
Conditional grants	1 625 310	2 150 302	2 381 543	2 490 799	2 725 432	2 725 432	2 409 645	1 902 842	1 961 980
Expanded Public Works Programme Integrated Grant for Provinces	7 038	8 615	5 490	7 650	7 650	7 650	5 584	–	–
Provincial Roads Maintenance Grant	907 146	1 399 219	1 600 241	1 672 581	1 907 214	1 907 214	1 563 718	1 028 963	1 060 942
Public Transport Operations Grant	711 126	742 468	775 812	810 568	810 568	810 568	840 343	873 879	901 038
Own Revenue	303 086	425 825	483 741	429 577	671 777	671 777	733 122	556 907	529 322
Other	56 319	307 000	188 880	170 000	170 000	170 000	–	–	–
Total receipts	4 932 851	5 566 200	5 726 800	5 876 915	6 353 748	6 353 748	6 056 755	5 504 866	5 630 818
Total payments	4 926 973	5 465 825	5 591 368	5 876 915	6 353 748	6 353 748	6 056 755	5 504 866	5 630 818
Surplus/(deficit) after financing	5 878	100 375	135 432	–	–	–	–	–	–

The overall departmental baseline is R6.056 billion for the 2026/27 financial year. The budget has increased by R179 million from the budget of R5.877 billion in the main appropriation of 2025/26 financial year. Equitable share has increased by R128 million from the budget of R2.786 billion in 2025/26 financial year to R2.914 billion in the 2026/27 financial year. Public Transport Operations Grants increased by R37 million, Provincial Roads Maintenance Grant decreased by R109 million. The EPWP integrated Grant decreases by R2 million from the allocation of R7.6 million in the 2025/26 financial to R5.6 million in the 2026/27 financial year.

6.2. Departmental Receipts Collection

Table 8.2: Departmental receipts: Public Works, Roads and Transport

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Tax receipts	–	–	–	–	–	–	–	–	–
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–
Sales of goods and services other than capital assets	9 384	10 171	11 157	12 336	12 336	12 336	12 685	12 788	13 105
Transfers received from:	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	12 175	10 507	16 665	40 000	40 000	36 319	42 000	45 000	47 000
Interest, dividends and rent on land	3 948	5 417	7 914	–	–	3 009	–	–	–
Sales of capital assets	5 261	337	1 201	2 529	2 529	2 529	2 645	2 650	2 750
Financial transactions in assets and liabilities	1 215	1 639	3 477	181	181	853	183	185	191
Total	31 983	28 071	40 414	55 046	55 046	55 046	57 513	60 623	63 046

Total revenue collection is projected to increase by R3 million from R55 million targeted in the 2025/26 financial year to R58 million in the 2026/27 financial year. The upward adjustment are mainly on the item for fines and penalties and item for operating licence fees under goods and services produced by the department. The capacitation of the inspectorate unit with additional 98 officers, tools and vehicles are some major inputs in the revenue collection capacity of the department. Actual revenue collection varies from projection due to once-off performing items such as sale of capital assets. Interest earned

on bank account is also a dependent on the amount in value in the bank account that the Department can keep at any given time.

7. Payment summary

7.1. Key assumptions

The construction and maintenance of provincial building and transport infrastructure Promote and improve safety on public transport system and to enforce compliance with public transport legislation and regulations.

7.2. Programme summary

Table 8.3: Summary of payments and estimates: Public Works, Roads and Transport

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Administration	367 642	363 309	361 622	368 228	381 977	381 977	414 753	430 169	438 785
2. Public Works Infrastructure	1 209 120	1 312 278	1 148 517	988 197	1 206 397	1 206 397	1 062 759	1 110 129	1 133 219
3. Transport Infrastructure	1 917 587	2 303 470	2 516 936	2 869 237	3 017 870	3 017 870	2 870 771	2 189 671	2 205 394
4. Transport Operations	1 358 393	1 413 041	1 493 898	1 558 352	1 659 103	1 659 103	1 613 225	1 681 450	1 756 044
5. Community Based Programmes	74 231	73 727	70 395	92 901	88 401	88 401	95 247	93 447	97 376
Total payments and estimates:	4 926 973	5 465 825	5 591 368	5 876 915	6 353 748	6 353 748	6 056 755	5 504 866	5 630 818

7.3. Summary of economic classification

Table 8.4: Summary of provincial payments and estimates by economic classification: Public Works, Roads and Transport

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	2 770 375	3 102 402	3 065 721	3 448 294	3 574 272	3 574 272	3 432 404	3 581 004	3 707 532
Compensation of employees	1 068 109	1 128 245	1 217 225	1 329 674	1 302 674	1 302 674	1 392 300	1 438 246	1 482 726
Goods and services	1 702 266	1 974 157	1 848 496	2 118 620	2 271 598	2 271 598	2 040 104	2 142 758	2 224 806
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	1 195 705	1 113 870	1 124 204	1 208 829	1 210 279	1 210 279	1 275 230	1 327 968	1 375 980
Provinces and municipalities	422 363	301 462	273 449	337 257	336 257	336 190	352 717	368 589	373 647
Departmental agencies and accounts	101	37	83	88	88	41	92	96	100
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	750 517	782 678	824 571	858 568	858 568	850 610	908 912	945 166	987 481
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	22 724	29 693	26 101	12 916	15 366	23 438	13 509	14 117	14 752
Payments for capital assets	960 893	1 249 511	1 401 443	1 219 792	1 569 197	1 569 197	1 349 121	595 894	547 306
Buildings and other fixed structures	941 908	1 233 493	1 357 821	1 177 147	1 475 536	1 475 536	1 181 775	544 928	494 047
Machinery and equipment	18 385	16 018	43 622	42 645	93 245	93 245	167 346	50 966	53 259
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	600	–	–	–	416	416	–	–	–
Payments for financial assets	–	42	–	–	–	–	–	–	–
Total economic classification	4 926 973	5 465 825	5 591 368	5 876 915	6 353 748	6 353 748	6 056 755	5 504 866	5 630 818

The departmental budget baseline increased by R179 million from the main budget of R5.876 billion in the 2025/26 financial year to R6.056 billion in the 2026/27 financial year. The increase is mainly due to additional special allocations under the own revenue and other funding amounting to R284 million. The special allocations cover a number of items ranging from disaster relief funding, rescheduled infrastructure, property plant and equipment including personnel to enhance the internal capacity of the department. The Department continues to ensure that there is always compliance monitoring and improving transparency and accountability in terms of supply chain management processes.

The Department will further continue with the Presidential rural initiatives such as the construction of Bridges such as Welisizwe across all Mpumalanga Districts.

The Department will continue with the construction of the much waited for infrastructure including the Driekoppies and Emalahleni Bridges in Nkomazi and Emalahleni respectively.

The Department will continue to provide a balanced and equitable provincial government building infrastructure by promoting accessibility that is sustainable, integrated and environmentally sensitive which supports economic development and social empowerment.

7.4. Infrastructure payments

7.4.1 Departmental infrastructure payments

Table 8.5: Summary of departmental Infrastructure per category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Existing infrastructure assets	1 361 338	1 653 756	1 741 119	1 785 771	1 872 057	1 872 057	2 023 505	1 636 941	1 650 050
Maintenance and repairs	586 953	823 928	727 861	872 947	921 994	921 994	1 008 230	1 092 013	1 156 003
Upgrades and additions	434 611	387 051	494 943	255 510	432 390	432 390	527 341	259 658	249 454
Refurbishment and rehabilitation	339 774	442 777	518 315	657 314	517 673	517 673	487 934	285 270	244 593
New infrastructure assets	167 523	403 665	344 563	264 323	525 473	525 473	166 500	-	-
Infrastructure transfers	-	-	-	-	-	-	-	-	-
Infrastructure transfers - Current	-	-	-	-	-	-	-	-	-
Infrastructure transfers - Capital	-	-	-	-	-	-	-	-	-
Infrastructure: Payments for financial assets	-	-	-	-	-	-	-	-	-
Infrastructure: Leases	29 611	31 813	33 921	26 275	40 340	40 340	30 614	31 992	33 431
Non Infrastructure	177 886	220 635	213 139	109 156	109 156	145 565	109 618	127 015	134 709
Total Infrastructure (incl. non infrastructure items)	1 736 358	2 309 869	2 332 742	2 185 525	2 547 026	2 583 435	2 330 237	1 795 948	1 818 190
<i>Capital infrastructure</i>	<i>941 908</i>	<i>1 233 493</i>	<i>1 357 821</i>	<i>1 177 147</i>	<i>1 475 536</i>	<i>1 475 536</i>	<i>1 181 775</i>	<i>544 928</i>	<i>494 047</i>
<i>Current infrastructure*</i>	<i>616 564</i>	<i>855 741</i>	<i>761 782</i>	<i>899 222</i>	<i>962 334</i>	<i>962 334</i>	<i>1 038 844</i>	<i>1 124 005</i>	<i>1 189 434</i>

Overall infrastructure estimates increased by R145 million from R2.185 billion in 2025/26 financial year to R2.330 billion in 2026/27 financial year. The increase is mainly due to allocation from other funding including provincial disaster response funding and the rescheduled infrastructure.

7.4.2 Maintenance (B5)

Refer to Infrastructure Reporting Model

7.4.3 Non infrastructure items (Table B5)

Non infrastructure items includes remuneration of Siyatentela programme contractors which is processed through the PERSAL system and other materials such as fuel and patching inventory items not directly linkable to the infrastructure category items on the standard chart of account.

7.5. Departmental Public-Private Partnership (PPP) projects

There are no PPP arrangements that the department is currently involved in.

7.6. Transfers

7.6.1 Transfers to public entities

Department does not have transfer to public entities

7.6.2 Transfers to other entities

Department does not have transfer to other entities

7.6.3. Transfers to local government**Table 8.6: Summary of departmental transfers to local government by category**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Category A	–	–	–	–	–	–	–	–	–
Category B	421 208	297 906	271 526	333 959	333 959	897 959	349 267	364 984	369 880
Category C	–	–	–	–	–	–	–	–	–
Unallocated	–	–	–	–	–	–	–	–	–
Total	421 208	297 906	271 526	333 959	333 959	897 959	349 267	364 984	369 880

8. Programme description**8.1 Programme 1: Administration****8.1.1 Description and Outputs**

The purpose of the programme is to provide the Department with administrative, strategic, financial and corporate support services in order to ensure that it delivers on its mandate in an integrated, efficient, effective and sustainable manner

Table 8.7: Summary of payments and estimates: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Office of the Mec	10 741	11 721	12 692	12 974	13 574	13 574	13 559	14 170	14 808
2. Management Of the Department	4 873	5 098	5 844	6 153	6 153	6 153	6 773	6 788	7 093
3. Corporate Support	330 899	323 775	320 632	326 554	340 903	340 903	373 283	387 753	394 459
4. Departmental Strategy	21 129	22 715	22 454	22 547	21 347	21 347	21 138	21 458	22 425
Total payments and estimates: Programme 1	367 642	363 309	361 622	368 228	381 977	381 977	414 753	430 169	438 785

Table 8.8: Summary of provincial payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	357 687	351 315	351 299	357 320	370 205	370 205	382 593	396 542	403 863
Compensation of employees	202 254	208 269	215 247	236 245	230 745	230 745	239 626	247 533	255 102
Goods and services	155 433	143 046	136 052	121 075	139 460	139 460	142 967	149 009	148 761
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	3 270	6 302	5 102	5 212	5 212	5 212	20 452	21 192	21 928
Provinces and municipalities	1 155	3 556	1 923	3 298	2 298	2 231	3 450	3 605	3 767
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	15 000	15 495	15 975
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	2 115	2 746	3 179	1 914	2 914	2 981	2 002	2 092	2 186
Payments for capital assets	6 685	5 692	5 221	5 696	6 560	6 560	11 708	12 435	12 994
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	6 685	5 692	5 221	5 696	6 560	6 560	11 708	12 435	12 994
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 1	367 642	363 309	361 622	368 228	381 977	381 977	414 753	430 169	438 785

The support programme of the department has increased by R47 million from the budget of R368 million in the 2025/26 financial year to R415 million in the 2026/27 financial year. The increase is as a result of the own revenue allocations including transfer payments of R15 million for SSETA and PPRA partnership training programme for the youth on property management and consultants. The programme also received additional funds for the internal capacity building which is the resuscitation of the government motor transport workshop.

The programme continues in strength to manage key offices such as the office of the MEC, HOD, Corporate Support, Financial Management, Government Motor Transport (GMT) and Departmental Strategy Services.

8.1.2 Service delivery measure

Programme 1: Administration

Programme performance measures	Estimated performance	Medium-term estimates			
	2025/26	2026/27	2027/28	2028/29	
Percentage of Performance agreements signed	100%	100%	100%	100%	
Number of interns enrolled	100	100	100	100	
Number of learners enrolled	50	60	70	70	
Annual Performance Plan tabled	1	1	1	1	
Annual Report tabled	1	1	1	1	
Evaluation Study conducted	1	1	1	1	
Number of newsletters compiled	4	4	4	4	
Percentage of invoices paid within 30 days	100%	100%	100%	100%	
Total amount of revenue collected	55 046 000	57 523 000	60 615 000	60 615 000	

8.2. Programme 2: Public Works Infrastructure

8.2.1 Description and Outputs

The purpose of the programme is to provide a balanced and equitable provincial government building infrastructure by promoting accessibility that is sustainable, integrated and environmentally sensitive which supports economic development and social empowerment.

Table 8.9: Summary of payments and estimates: Public Works Infrastructure

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Programme Support	3 638	3 621	4 009	4 924	6 695	6 695	6 716	7 077	7 395
2. Planning	17 191	16 020	6 546	10 271	8 500	8 500	7 003	10 145	10 601
3. Design	18 115	17 178	18 003	20 037	20 037	20 037	19 959	20 818	21 753
4. Construction	190 034	355 818	232 205	32 076	240 526	240 526	30 551	24 598	19 816
5. Maintenance	334 360	348 608	357 797	341 489	351 564	351 564	377 103	396 949	405 547
6. Immovable Asset Management	525 517	412 146	390 636	454 079	451 229	451 229	474 468	495 102	505 731
7. Facility Operations	120 265	158 887	139 321	125 321	127 846	127 846	146 959	155 440	162 376
Total payments and estimates: Programme 2	1 209 120	1 312 278	1 148 517	988 197	1 206 397	1 206 397	1 062 759	1 110 129	1 133 219

Table 8.10: Summary of provincial payments and estimates by economic classification: Public Works Infrastructure

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	598 838	650 817	625 955	646 613	635 469	631 540	706 341	737 673	755 531
Compensation of employees	311 037	343 182	369 240	394 719	387 219	378 119	414 276	427 948	441 214
Goods and services	287 801	307 635	256 715	251 894	248 250	253 421	292 065	309 725	314 317
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	424 937	307 255	277 845	337 043	337 043	340 972	352 492	368 354	373 401
Provinces and municipalities	421 208	297 906	271 526	333 959	333 959	333 959	349 267	364 984	369 880
Departmental agencies and accounts	101	37	83	88	88	41	92	96	100
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	3 628	9 312	6 236	2 996	2 996	6 972	3 133	3 274	3 421
Payments for capital assets	185 345	354 164	244 717	4 541	233 885	233 885	3 926	4 102	4 287
Buildings and other fixed structures	177 571	351 054	239 272	–	229 732	229 732	–	–	–
Machinery and equipment	7 174	3 110	5 445	4 541	3 737	3 737	3 926	4 102	4 287
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	600	–	–	–	416	416	–	–	–
Payments for financial assets	–	42	–	–	–	–	–	–	–
Total economic classification: Programme 2	1 209 120	1 312 278	1 148 517	988 197	1 206 397	1 206 397	1 062 759	1 110 129	1 133 219

The overall baseline of the programme has increased by R75 million from the budget of R988 million in 2025/26 financial year to R1.062 billion in the 2026/27 financial year. The increase is mainly due to additional budget allocated for the relief of budget pressure on property rates and taxes over the MTEF and the operationalization of the Mpumalanga parliamentary village.

The department will continue with its focus of addressing the backlog on building maintenance including Riverside Government Complex, Parliamentary village and other shared buildings, thereby fulfilling its mandate of improving the condition of the province's building infrastructure and settlement of property rates and taxes

8.2.2 Service delivery measure

Programme 2: Public Works Infrastructure

Programme performance measures	Estimated performance	Medium-term estimates			
	2025/26	2026/27	2027/28	2028/29	
Number of planned maintenance projects completed within the agreed contract period	6	4	4	4	4
Number of planned facilities provided	10	8	6	6	6
Number of immovable assets verified in the Immovable Asset Register (IAR) in accordance with	605	605	605	605	605
Number of properties receiving facilities management services	10	10	10	10	10
Number of condition assessments conducted on state-owned buildings	50	50	55	55	55
Number of utilisation inspection conducted for office accommodation	50	50	55	55	55
Number of infrastructure designs approved	53	71	88	88	88
Number of building infrastructure new construction projects completed	87	96	101	101	101

8.3. Programme 3: Transport Infrastructure

8.3.1 Description and Outputs

The purpose of the programme is to promote accessibility and the safe, affordable movement of people, goods and services through the delivery and maintenance of transport infrastructure that is sustainable, integrated and environmentally sensitive, and which supports and facilitates social empowerment and economic growth.

Table 8.11: Summary of payments and estimates: Transport Infrastructure

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Programme Support	2 301	3 034	983	1 041	656	744	1 015	1 061	1 108
2. Infrastructure Planning	61 817	58 232	60 941	81 432	98 076	97 988	112 604	120 817	126 254
3. Design	38 635	78 738	69 470	65 549	60 895	60 895	93 132	89 543	93 572
4. Construction	743 602	832 945	1 068 397	1 150 955	1 222 879	1 222 879	1 117 350	494 674	441 531
5. Maintenance	1 071 232	1 330 521	1 317 145	1 570 260	1 635 364	1 635 364	1 546 670	1 483 576	1 542 929
Total payments and estimates: Programme 3	1 917 587	2 303 470	2 516 936	2 869 237	3 017 870	3 017 870	2 870 771	2 189 671	2 205 394

Table 8.12: Summary of provincial payments and estimates by economic classification: Transport Infrastructure

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	1 133 516	1 398 528	1 355 422	1 655 645	1 685 171	1 681 513	1 533 161	1 604 906	1 669 717
Compensation of employees	418 971	432 745	451 016	492 355	476 355	485 455	515 941	532 967	549 489
Goods and services	714 545	965 783	904 406	1 163 290	1 208 816	1 196 058	1 017 220	1 071 939	1 120 228
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	16 783	17 370	15 525	7 200	7 650	11 456	7 531	7 870	8 224
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	16 783	17 370	15 525	7 200	7 650	11 456	7 531	7 870	8 224
Payments for capital assets	767 288	887 572	1 145 989	1 206 392	1 325 049	1 324 901	1 330 079	576 895	527 453
Buildings and other fixed structures	764 337	882 439	1 118 549	1 177 147	1 245 804	1 245 804	1 181 775	544 928	494 047
Machinery and equipment	2 951	5 133	27 440	29 245	79 245	79 097	148 304	31 967	33 406
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 3	1 917 587	2 303 470	2 516 936	2 869 237	3 017 870	3 017 870	2 870 771	2 189 671	2 205 394

Transport Infrastructure's overall baseline has increased by R2 million, from the R2.869 billion in the 2025/26 financial year to R2.871 billion in the 2026/27 financial year. There is no significant increase in the budget of the programme.

The programme continues to experience pressure due to high demand for equitable share funded projects such as upgrades of roads and bridges in rural communities. The flood damages also affecting the progress in terms of infrastructure delivery due to high maintenance demand.

8.3.2 Service delivery measure

Programme 3: Transport Infrastructure

Programme performance measures	Estimated performance	Medium-term estimates			
	2025/26	2026/27	2027/28	2028/29	
Number of kilometres of surfaced roads visually assessed as per the applicable TMH manual	–	3 500	3 500	3 500	
Number of kilometres of gravel roads visually assessed as per the applicable TMH manual	–	3 000	3 000	3 000	
Number of Infrastructure designs completed	7	5	6	6	
Number of kilometres of gravel roads upgraded to surfaced roads	23	28	30	30	
Number of IRMA projects completed	5	5	5	5	
Number of lane-km of surfaced roads rehabilitated	20	20	20	20	
(Number of square meters of surfaced roads rehabilitated	394 482	394 482	394 482	394 482	
Number of square meters of surfaced roads resealed	1 118 800	1 118 800	1 118 800	1 118 800	
Number of kilometers of gravel roads re-graveled	231	231	231	231	
Number of square meters of blacktop patching	143 000	143 000	143 000	143 000	
Number of kilometers of gravel roads bladed	40 150	40 150	40 150	40 150	
Number of contractors participating in the national contractor Development Programme NCDP	39	39	39	39	

8.4. Programme 4: Transport Operations

8.4.1 Description and Outputs

To plan, regulate and facilitate the provision of integrated land transport services through co-ordination and co-operation with national planning authorities, CBOs, NGOs and the private sector in order to enhance the mobility of all communities particularly those currently without or with limited access.

Table 8.13: Summary of payments and estimates: Transport Operations

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Programme Support	1 037	2 742	2 521	3 446	4 596	4 596	8 550	7 799	8 149
2. Public Transport Services	1 271 345	1 318 130	1 349 723	1 399 046	1 491 326	1 491 326	1 448 014	1 510 515	1 579 664
3. Operator Licenses and Permits	14 582	8 077	13 694	11 562	15 962	15 962	21 827	21 931	22 917
4. Transport Safety and Compliance	65 804	70 041	113 270	126 413	133 084	133 084	115 280	120 770	123 960
5. Transport System	40	8 580	6 082	9 819	7 019	7 019	11 117	11 620	12 144
6. Infrastructure Operations	5 585	5 471	8 608	8 066	7 116	7 116	8 437	8 815	9 210
Total payments and estimates: Programme 4	1 358 393	1 413 041	1 493 898	1 558 352	1 659 103	1 659 103	1 613 225	1 681 450	1 756 044

Table 8.14: Summary of provincial payments and estimates by economic classification: Transport Operations

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	607 010	628 064	663 906	697 155	796 376	803 963	716 563	748 905	781 535
Compensation of employees	88 080	93 192	130 747	145 962	152 462	152 462	163 504	168 900	174 135
Goods and services	518 930	534 872	533 159	551 193	643 914	651 501	553 059	580 005	607 400
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	750 715	782 943	825 049	859 239	860 239	852 504	894 614	930 405	972 273
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	750 517	782 678	824 571	858 568	858 568	850 610	893 912	929 671	971 506
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	198	265	478	671	1 671	1 894	702	734	767
Payments for capital assets	668	2 034	4 943	1 958	2 488	2 636	2 048	2 140	2 236
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	668	2 034	4 943	1 958	2 488	2 636	2 048	2 140	2 236
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification: Programme 4	1 358 393	1 413 041	1 493 898	1 558 352	1 659 103	1 659 103	1 613 225	1 681 450	1 756 044

The total budget allocation for the programme increased by R55 million to R1.613 billion in the 2026/27 financial year, from the main budget of R1.558 billion in the 2025/26 financial year. The increase is due to the CPI increase on the Public Transport Operation Grant. The increase also emanates from the 2026/27 allocation over the MTEF on the Traffic Officers and Scholar Transport services. There are major contractual obligations such as scholar transport services under goods and services and the public transport subsidies under transfers and subsidies which administered by the programme. The programme is also responsible for public transport safety and compliance to ensure safety of commuters on public transport.

The Public Transport Operations Grant is essential to subsidise bus commuters in the Province. The grant funding is also supplemented by provincial equitable share portion of the subsidy. The programme also provides funding towards operationalization of the Mpumalanga Provincial Taxi Council (MPTC).

8.4.2 Service delivery measure

Programme 4: Transport Operations

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of routes subsidised	154	154	154	154
Number of kilometres subsidised	27 654 668	27 654 668	27 654 668	27 654 668
Number of kilometres subsidised	859 480	859 480	859 480	859 480
Number of trips subsidised	831 271	831 271	831 271	831 271
Number of scholar transport routes monitored	1 690	1 690	1 690	1 690
Number of roadside checks conducted	4 300	4 300	4 300	4 300
Number of Provincial Regulating Entity (PRE) hearings conducted	60	60	60	60

8.5. Programme 5: Community Based Programmes

8.5.1 Description and Outputs

The purpose of the programme is to manage the implementation of programmes and strategies that lead to the development and empowerment of communities and contractors. This includes the provincial management and co-ordination of the Expanded Public Works Programme.

Table 8.15: Summary of payments and estimates: Community Based Programmes

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Programme Support	1 187	1 644	2 140	2 900	2 900	2 900	3 013	3 170	3 312
2. Community Development	47 812	43 122	38 871	54 851	50 351	50 351	56 502	56 632	58 885
3. Innovation and Empowerment	10 129	11 416	8 771	13 158	10 671	10 671	12 077	12 690	13 283
4. EPWP Co-Ordination and Monitoring	15 103	17 545	20 613	21 992	24 479	24 479	23 655	20 955	21 896
Total payments and estimates: Programme 5	74 231	73 727	70 395	92 901	88 401	88 401	95 247	93 447	97 376

Table 8.16: Summary of provincial payments and estimates by economic classification: Community Based Programmes

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	73 324	73 678	69 139	91 561	87 051	87 051	93 746	92 978	96 886
Compensation of employees	47 767	50 857	50 975	60 393	55 893	55 893	58 953	60 898	62 786
Goods and services	25 557	22 821	18 164	31 168	31 158	31 158	34 793	32 080	34 100
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	—	—	683	135	135	135	141	147	154
Provinces and municipalities	—	—	—	—	—	—	—	—	—
Departmental agencies and accounts	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	—	—	—	—	—	—	—	—	—
Households	—	—	683	135	135	135	141	147	154
Payments for capital assets	907	49	573	1 205	1 215	1 215	1 360	322	336
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	907	49	573	1 205	1 215	1 215	1 360	322	336
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	—	—	—	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 5	74 231	73 727	70 395	92 901	88 401	88 401	95 247	93 447	97 376

The total budget allocation of the programme has increased by R2.3 million from R93 million in the main budget of 2025/26 financial year to R95.2 million in the 2026/27 financial year. The increase is mainly due to the allocation of the indicative figure for the EPWP integrated grant of R5.6 million. The grant reduced from the previous allocation of R7.6 million in 2025.26 financial year to R5.6 million in the 2026.27 financial year. The reduction

in the grant is due to internal reprioritization to fund certain cost pressures in the National Department of Public Works and Infrastructure

8.5.2 Service delivery measure

Programme 5: Community Based Programmes

Programme performance measures	Estimated performance	Medium-term estimates			
	2025/26	2026/27	2027/28	2028/29	
Number of EPWP work opportunities created by the Provincial Department of Public Works/Roads and Transport	7 827	8 203	8 203	8 203	8 203
Number of interventions implemented to support public bodies in the creation of targeted work opportunities	3	3	3	3	3
Number of Beneficiary Empowerment Interventions	3	3	3	3	3
Number of public bodies reporting on EPWP targets within the Province	30	30	30	30	30
Number of interventions implemented to support public bodies in the creation of targeted number of work opportunities	3	3	3	3	3
Number of youths employed (18-35)	4 305	4 512	4 722	4 722	4 722
Number of women employed	4 696	4 922	5 152	5 152	5 152
Number of people with disabilities	157	164	172	172	172

8.6. Other programme information

8.6.1 Personnel numbers and costs

Table 8.17: Summary of departmental personnel numbers and costs: Public Works, Roads and Transport

R thousands	Actual				Revised estimate				Medium-term expenditure estimate								Average annual growth over MTEF 2025/26 - 2028/29		
	2022/23		2023/24		2024/25		2025/26		2026/27		2027/28		2028/29		Pers. nos ¹	Costs	Pers. growth rate	Costs growth rate	% Costs of Total
	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Filled posts	Additional posts	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs					
Total	3 065	1 091 435	3 067	1 134 895	3 060	1 241 877	2 831	-	2 831	1 329 674	3 045	1 401 143	3 045	1 447 380	3 045	1 492 249	2.5%	3.9%	100.0%
Programme																			
1. Administration	459	202 254	502	208 269	465	215 247	399	-	399	236 245	440	244 277	440	252 338	440	260 160	3.3%	3.3%	17.5%
2. Public Works Infrastructure	822	311 037	794	343 182	777	369 240	730	-	730	394 719	767	410 210	767	423 747	767	436 884	1.7%	3.4%	29.4%
3. Transport Infrastructure	1 355	418 971	1 246	432 745	1 224	451 016	1 151	-	1 151	492 355	1 264	520 174	1 264	537 339	1 264	553 997	3.2%	4.0%	37.1%
4. Transport Operations	178	88 080	161	93 192	261	130 747	257	-	257	145 962	269	167 824	269	173 362	269	178 736	1.5%	7.0%	11.7%
5. Community Based Programmes	251	47 767	364	50 857	333	50 975	294	-	294	60 393	305	58 658	305	60 594	305	62 472	1.2%	1.1%	4.3%
Total	3 065	1 068 109	3 067	1 128 245	3 060	1 217 225	2 831	-	2 831	1 329 674	3 045	1 401 143	3 045	1 447 380	3 045	1 492 249	2.5%	3.9%	100.0%
Employee dispensation classification																			
Public Service Act appointees not covered by OSDs							2 174	1	2 175	1 022 562	2 343	1 078 977	2 343	1 111 039	2 343	1 141 164	2.5%	3.7%	76.7%
Public Service Act appointees still to be covered by OSDs							-	-	-	-	-	-	-	-	-	-	-	-	-
Professional Nurses, Staff Nurses and Nursing Assistants							-	-	-	-	-	-	-	-	-	-	-	-	-
Legal Professionals							2	-	2	4 900	2	5 122	2	5 352	2	5 593	-	4.5%	0.4%
Social Services Professions							-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering Professions and related occupations							300	-	300	277 638	300	290 132	300	303 188	300	316 831	-	4.5%	21.0%
Medical and related professionals							-	-	-	-	-	-	-	-	-	-	-	-	-
Therapeutic, Diagnostic and other related Allied Health Professionals							-	-	-	-	-	-	-	-	-	-	-	-	-
Educators and related professionals							-	-	-	-	-	-	-	-	-	-	-	-	-
Others such as interns, EPWP, learnerships, etc							355	-	355	24 574	400	26 912	400	27 801	400	28 661	4.1%	5.3%	1.9%
Total							2 831	1	2 832	1 329 674	3 045	1 401 143	3 045	1 447 380	3 045	1 492 249	2.4%	3.9%	100.0%

8.6.2 Training

Table 8.18: Information on training: Public Works, Roads and Transport

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Number of staff	3 065	3 067	3 060	2 831	2 831	2 831	3 045	3 045	3 045
Number of personnel trained	1 825	1 825	1 825	1 825	1 825	1 825	1 825	1 825	1 825
of which									
Male	912	912	912	912	912	912	912	912	912
Female	913	913	913	913	913	913	913	913	913
Number of training opportunities	167	167	167	167	167	167	167	167	167
of which									
Tertiary	17	17	17	17	17	17	17	17	17
Workshops	51	51	51	51	51	51	51	51	51
Seminars	59	59	59	59	59	59	59	59	59
Other	40	40	40	40	40	40	40	40	40
Number of bursaries offered	-	-	-	-	-	-	-	-	-
Number of interns appointed	140	140	140	140	140	140	140	140	140
Number of learnerships appointed	100	100	100	100	100	100	100	100	100
Number of days spent on training	-	-	-	-	-	-	-	-	-
Payments on training by programme									
1. Administration	7 000	7 336	7 665	8 008	8 008	8 008	8 376	8 753	9 147
2. Public Works Infrastructure	221	232	242	253	253	253	265	277	289
3. Transport Infrastructure	214	224	234	244	244	244	255	266	278
4. Transport Operations	227	238	249	260	260	260	272	284	297
5. Community Based Programmes	5 512	5 777	6 036	6 306	6 306	6 306	6 596	6 893	7 203
Total payments on training	13 174	13 807	14 426	15 071	15 071	15 071	15 764	16 473	17 214

8.6.3 Reconciliation of structural changes

There were no structural changes that were currently implemented in the Department

Annexure to the Estimates of Provincial Revenue and Expenditure

Table B.1: Specifications of receipts

Table B.1: Specification of receipts: Public Works, Roads and Transport

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	9 384	10 171	11 157	12 336	12 336	12 336	12 685	12 788	13 105
Sales of goods and services produced by department (excl. capital assets)	9 384	10 171	11 157	12 336	12 336	12 336	12 685	12 788	13 105
Sales by market establishments	9 384	10 171	11 157	12 336	12 336	12 336	12 685	12 788	13 105
Administrative fees	-	-	-	-	-	-	-	-	-
Other sales	-	-	-	-	-	-	-	-	-
Of which									
Rental Houses	4 240	-	-	2 410	2 410	2 410	2 559	2 559	2 590
Dwellings-Houses and Boarding	1 221	-	-	4 436	4 436	4 436	4 509	4 512	4 627
Other(Admin fees,Rentals-Business Parks,Halls,Offices)	3 910	-	-	5 490	5 490	5 490	5 617	5 717	5 888
0	-	-	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other used current goods (excl. capital assets)	-	-	-	-	-	-	-	-	-
Transfers received from:	-	-	-	-	-	-	-	-	-
Other governmental units (Excl. Equitable share and conditional grants)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 175	10 507	16 665	40 000	40 000	36 319	42 000	45 000	47 000
Interest, dividends and rent on land	3 948	5 417	7 914	-	-	3 009	-	-	-
Interest	3 948	5 417	7 914	-	-	3 009	-	-	-
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	5 261	337	1 201	2 529	2 529	2 529	2 645	2 650	2 750
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	5 261	337	1 201	2 529	2 529	2 529	2 645	2 650	2 750
Financial transactions in assets and liabilities	1 215	1 639	3 477	181	181	853	183	185	191
Total	31 983	28 071	40 414	55 046	55 046	55 046	57 513	60 623	63 046

Table B.2: Receipts: Sector specific 'of which' items

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Public Works, Roads and Transport									
Tax receipts									
.....									
Sales of goods and services other than capital assets	9 384	10 171	11 157	12 336	12 336	12 336	12 685	12 788	13 105
Sales of goods and services produced by department (excl. capital assets)	9 384	10 171	11 157	12 336	12 336	12 336	12 685	12 788	13 105
Sales by market establishments	9 384	10 171	11 157	12 336	12 336	12 336	12 685	12 788	13 105
.....									
Other sales	-	-	-	-	-	-	-	-	-
Of which									
Rental Houses	4 240	-	-	2 410	2 410	2 410	2 559	2 559	2 590
Dwellings-Houses and Boarding	1 221	-	-	4 436	4 436	4 436	4 509	4 512	4 627
Other(Admin fees,Rentals-Business Parks,Halls,Offices)	3 910	-	-	5 490	5 490	5 490	5 617	5 717	5 888
0	-	-	-	-	-	-	-	-	-
.....									
Total	31 983	28 071	40 414	55 046	55 046	55 046	57 513	60 623	63 046

Table B.4: Payments and estimates by economic classification: 'Goods and Services level 4 items'

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments									
.....									
Goods and services	1 702 266	1 974 157	1 848 496	2 118 620	2 271 598	2 271 598	2 040 104	2 142 758	2 224 806
Administrative fees	1 669	1 914	1 625	1 369	2 103	2 150	1 841	1 910	1 996
Advertising	2 339	2 621	1 184	839	1 869	1 869	1 879	919	961
Minor assets	385	436	1 157	2 507	1 825	1 518	3 648	3 771	3 941
Audit costs: External	10 906	12 748	15 568	12 245	14 345	14 286	15 256	15 759	16 468
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	2 255	3 145	1 314	1 616	2 016	2 495	1 719	1 796	1 893
Communication (G&S)	16 168	16 422	20 114	13 518	14 196	23 434	14 594	15 787	16 497
Computer services	643	650	681	1 333	1 186	1 086	2 015	2 106	2 200
Consultants: Business and advisory services	14 646	19 644	11 356	14 431	12 681	8 451	14 128	10 865	11 375
Infrastructure and planning services	104 288	116 555	104 174	114 503	156 798	149 964	162 019	168 392	175 969
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	14 723	8 330	9 211	14 218	18 735	16 185	16 348	16 931	18 428
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	460 196	628 039	595 510	812 086	846 440	838 723	689 251	723 937	756 569
Agency and support/outourced services	44 682	55 875	63 123	131 789	65 792	67 432	69 668	72 803	76 079
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (incl. government motor transport)	74 032	70 619	68 598	73 352	83 995	69 927	73 522	79 522	75 194
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	15 914	21 559	15 213	16 860	21 313	22 208	17 841	18 644	19 484
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	23 000	22 191	20 197	20 444	17 854	12 681	22 400	22 990	24 024
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	82 459	131 975	96 818	75 820	106 376	105 376	76 288	85 938	89 804
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	243	383	383	383	877	917	958
Consumable supplies	8 659	10 916	16 534	8 888	7 808	13 349	12 108	12 615	13 182
Consumables: Stationery, printing and office supplies	9 760	9 584	6 497	8 064	8 758	9 137	9 550	9 932	10 379
Operating leases	31 509	34 091	36 450	29 267	33 267	41 917	32 114	33 508	35 016
Rental and hiring	-	4	-	-	-	-	-	-	-
Property payments	154 384	178 923	142 868	156 228	143 060	139 557	186 257	198 653	198 248
Transport provided: Departmental activity	503 088	518 173	510 164	512 240	618 240	626 075	533 325	557 323	583 683
Travel and subsistence	106 124	98 663	99 070	69 830	64 230	82 479	52 554	56 817	59 370
Training and development	18 275	8 980	9 428	20 456	22 241	18 093	24 076	24 001	25 855
Operating payments	1 207	1 102	1 180	5 928	5 750	2 421	6 201	6 478	6 770
Venues and facilities	955	998	219	406	337	402	625	444	463
.....									
Total economic classification	1 702 266	1 974 157	1 848 496	2 118 620	2 271 598	2 271 598	2 040 104	2 142 758	2 224 806

Table B.3(i): Payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	357 687	351 315	351 299	357 320	370 205	370 205	382 593	396 542	403 863
Compensation of employees	202 254	208 269	215 247	236 245	230 745	230 745	239 626	247 533	255 102
Salaries and wages	175 607	179 395	184 268	202 067	196 467	196 467	206 415	213 636	219 680
Social contributions	26 647	28 874	30 979	34 178	34 278	34 278	33 211	33 897	35 422
Goods and services	155 433	143 046	136 052	121 075	139 460	139 460	142 967	149 009	148 761
Administrative fees	1 023	1 143	1 061	855	1 455	1 451	1 305	1 351	1 412
Advertising	2 292	1 272	1 180	422	1 452	1 456	1 442	462	483
Minor assets	67	143	49	68	8	67	1 071	1 107	1 157
Audit costs: External	10 906	12 748	15 226	12 245	14 345	14 286	15 256	15 759	16 468
Catering: Departmental activities	866	966	806	675	675	992	736	769	804
Communication (G&S)	3 043	2 589	3 350	2 675	2 675	2 473	2 808	2 933	3 065
Computer services	643	650	639	1 159	1 159	1 059	1 833	1 916	2 002
Consultants: Business and advisory services	1 263	3 201	1 852	1 685	2 482	2 231	2 463	1 842	1 925
Legal services (G&S)	12 491	8 253	9 144	10 739	15 938	15 938	12 709	13 128	14 453
Contractors	2 101	959	690	1 000	1 000	1 000	6 528	6 762	7 066
Agency and support/outsourced services	11	21	9	16	16	16	17	18	19
Fleet services (incl. government motor transport)	70 455	65 875	62 414	67 487	74 087	59 888	67 387	73 111	68 495
Inventory: Clothing material and accessories	573	325	79	166	166	166	383	400	418
Inventory: Fuel, oil and gas	–	–	2	172	172	172	580	188	196
Inventory: Materials and supplies	–	2	3	–	–	562	2 644	2 739	2 862
Consumable supplies	1 189	1 915	1 270	1 373	1 373	1 373	1 228	1 284	1 342
Consumables: Stationery, printing and office supplies	9 549	8 609	5 291	6 265	7 265	6 627	8 122	8 439	8 819
Operating leases	1 898	2 278	2 530	2 650	2 650	2 727	4 272	4 413	4 612
Rental and hiring	–	1	–	–	–	–	–	–	–
Travel and subsistence	33 482	29 183	27 735	6 789	7 908	22 342	7 135	7 324	7 653
Training and development	2 293	2 017	1 633	3 074	3 074	3 074	3 216	3 361	3 730
Operating payments	764	689	935	1 412	1 412	1 412	1 477	1 541	1 611
Venues and facilities	524	207	154	148	148	148	355	162	169
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	3 270	6 302	5 102	5 212	5 212	5 212	20 452	21 192	21 928
Provinces and municipalities	1 155	3 556	1 923	3 298	2 298	2 231	3 450	3 605	3 767
Provinces	1 155	3 556	1 923	3 298	2 298	2 231	3 450	3 605	3 767
Provincial Revenue Funds	1 155	3 556	1 923	3 298	2 298	2 231	3 450	3 605	3 767
Public corporations and private enterprises	–	–	–	–	–	–	15 000	15 495	15 975
Public corporations	–	–	–	–	–	–	15 000	15 495	15 975
Other transfers to public corporations	–	–	–	–	–	–	15 000	15 495	15 975
Households	2 115	2 746	3 179	1 914	2 914	2 981	2 002	2 092	2 186
Social benefits	2 115	2 746	3 179	1 914	2 914	2 981	2 002	2 092	2 186
Payments for capital assets	6 685	5 692	5 221	5 696	6 560	6 560	11 708	12 435	12 994
Machinery and equipment	6 685	5 692	5 221	5 696	6 560	6 560	11 708	12 435	12 994
Transport equipment	4 765	3 883	3 985	4 367	4 284	4 284	4 568	4 774	4 989
Other machinery and equipment	1 920	1 809	1 236	1 329	2 276	2 276	7 140	7 661	8 005
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 1	367 642	363 309	361 622	368 228	381 977	381 977	414 753	430 169	438 785

Table B.3(ii): Payments and estimates by economic classification: Public Works Infrastructure

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	598 838	650 817	625 955	646 613	635 469	631 540	706 341	737 673	755 531
Compensation of employees	311 037	343 182	369 240	394 719	387 219	378 119	414 276	427 948	441 214
Salaries and wages	265 009	290 690	309 638	334 509	327 009	317 909	350 973	362 203	372 512
Social contributions	46 028	52 492	59 602	60 210	60 210	60 210	63 303	65 745	68 702
Goods and services	287 801	307 635	256 715	251 894	248 250	253 421	292 065	309 725	314 317
Administrative fees	160	126	224	150	150	130	158	166	175
Advertising	—	—	—	119	119	119	124	130	136
Minor assets	290	229	1 088	1 031	1 031	710	1 206	1 259	1 315
Catering: Departmental activities	26	417	61	6	6	59	6	6	6
Communication (G&S)	11 757	12 284	15 039	10 171	10 171	18 811	10 390	11 431	11 945
Computer services	—	—	42	—	—	—	—	—	—
Consultants: Business and advisory services	9 362	9 302	2 445	3 215	3 155	2 377	3 366	3 517	3 675
Infrastructure and planning services	3 190	2 650	404	2 774	2 358	—	2 901	3 032	3 168
Legal services (G&S)	88	59	67	2 797	2 797	247	2 926	3 058	3 196
Contractors	17 645	14 904	6 683	10 020	16 020	11 456	12 879	13 427	14 032
Agency and support/outsourced services	2 303	2 346	2 304	—	—	1 566	—	—	—
Fleet services (incl. government motor transport)	118	—	—	144	144	3	151	158	165
Inventory: Clothing material and accessories	1 770	1 178	1 317	715	715	1 288	748	782	818
Inventory: Fuel, oil and gas	6 305	5 689	3 625	4 082	4 082	2 715	4 885	5 105	5 335
Inventory: Materials and supplies	10 572	10 945	5 981	7 092	7 092	6 415	7 418	7 752	8 100
Consumable supplies	5 431	6 675	8 447	1 572	1 572	5 629	4 664	4 835	5 052
Consumables: Stationery, printing and office supplies	1	191	177	—	—	98	—	—	—
Operating leases	29 611	31 813	33 920	26 275	30 275	38 848	27 484	28 721	30 013
Property payments	154 384	178 923	142 868	156 228	143 060	139 557	186 257	198 653	198 248
Travel and subsistence	34 263	29 602	31 863	21 514	21 514	23 023	22 330	23 333	24 382
Training and development	30	59	3	543	543	160	568	593	620
Operating payments	315	243	157	3 446	3 446	210	3 604	3 767	3 936
Venues and facilities	180	—	—	—	—	—	—	—	—
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	424 937	307 255	277 845	337 043	337 043	340 972	352 492	368 354	373 401
Provinces and municipalities	421 208	297 906	271 526	333 959	333 959	333 959	349 267	364 984	369 880
Municipalities	421 208	297 906	271 526	333 959	333 959	333 959	349 267	364 984	369 880
Municipal agencies and funds	421 208	297 906	271 526	333 959	333 959	333 959	349 267	364 984	369 880
Departmental agencies and accounts	101	37	83	88	88	41	92	96	100
Departmental agencies (non-business entities)	101	37	83	88	88	41	92	96	100
Households	3 628	9 312	6 236	2 996	2 996	6 972	3 133	3 274	3 421
Social benefits	3 628	4 044	6 236	2 996	2 996	4 686	3 133	3 274	3 421
Other transfers to households	—	5 268	—	—	—	2 286	—	—	—
Payments for capital assets	185 345	354 164	244 717	4 541	233 885	233 885	3 926	4 102	4 287
Buildings and other fixed structures	177 571	351 054	239 272	—	229 732	229 732	—	—	—
Buildings	176 370	351 054	239 272	—	229 732	229 732	—	—	—
Other fixed structures	1 201	—	—	—	—	—	—	—	—
Machinery and equipment	7 174	3 110	5 445	4 541	3 737	3 737	3 926	4 102	4 287
Other machinery and equipment	7 174	3 110	5 445	4 541	3 737	3 737	3 926	4 102	4 287
Software and other intangible assets	600	—	—	—	416	416	—	—	—
Payments for financial assets	—	42	—	—	—	—	—	—	—
Total economic classification: Programme 2	1 209 120	1 312 278	1 148 517	988 197	1 206 397	1 206 397	1 062 759	1 110 129	1 133 219

Table B.3(iii): Payments and estimates by economic classification: Transport Infrastructure

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	1 133 516	1 398 528	1 355 422	1 655 645	1 685 171	1 681 513	1 533 161	1 604 906	1 669 717
Compensation of employees	418 971	432 745	451 016	492 355	476 355	485 455	515 941	532 967	549 489
Salaries and wages	342 976	351 018	362 599	400 015	388 515	397 585	413 411	425 793	437 492
Social contributions	75 995	81 727	88 417	92 340	87 840	87 870	102 530	107 174	111 997
Goods and services	714 545	965 783	904 406	1 163 290	1 208 816	1 196 058	1 017 220	1 071 939	1 120 228
Administrative fees	222	349	145	135	269	260	141	147	154
Advertising	—	166	—	—	—	—	—	—	—
Minor assets	28	64	20	133	51	66	109	114	119
Audit costs: External	—	—	342	—	—	—	—	—	—
Catering: Departmental activities	921	1 022	48	97	497	482	101	106	111
Communication (G&S)	916	992	1 163	347	1 025	1 083	1 057	1 069	1 117
Computer services	—	—	—	147	—	—	154	161	168
Consultants: Business and advisory services	—	944	—	—	—	—	—	—	—
Infrastructure and planning services	101 098	113 905	103 770	111 729	154 440	149 964	159 118	165 360	172 801
Legal services (G&S)	2 144	18	—	682	—	—	713	745	779
Contractors	439 349	610 774	588 137	799 934	827 801	823 249	668 658	702 508	734 175
Agency and support/outsource services	42 365	53 504	60 809	131 003	65 006	65 006	68 516	71 599	74 821
Fleet services (incl. government motor transport)	3 459	4 331	5 638	5 721	9 764	9 764	5 984	6 253	6 534
Inventory: Clothing material and accessories	12 175	18 140	9 283	10 877	15 330	15 330	11 377	11 889	12 424
Inventory: Fuel, oil and gas	16 695	16 502	16 568	16 190	13 600	9 794	16 935	17 697	18 493
Inventory: Materials and supplies	71 887	120 783	90 535	68 728	99 284	98 206	66 226	75 447	78 842
Consumable supplies	1 640	1 355	6 525	4 222	4 142	4 953	4 416	4 615	4 822
Consumables: Stationery, printing and office supplies	—	100	19	310	4	271	324	338	353
Rental and hiring	—	3	—	—	—	—	—	—	—
Travel and subsistence	21 469	22 689	21 250	12 281	17 401	17 431	12 603	13 068	13 655
Training and development	57	24	69	318	103	100	332	347	363
Operating payments	120	118	84	367	99	99	384	401	419
Venues and facilities	—	—	1	69	—	—	72	75	78
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	16 783	17 370	15 525	7 200	7 650	11 456	7 531	7 870	8 224
Households	16 783	17 370	15 525	7 200	7 650	11 456	7 531	7 870	8 224
Social benefits	5 894	3 878	5 697	3 271	3 721	5 798	3 421	3 575	3 736
Other transfers to households	10 889	13 492	9 828	3 929	3 929	5 658	4 110	4 295	4 488
Payments for capital assets	767 288	887 572	1 145 989	1 206 392	1 325 049	1 324 901	1 330 079	576 895	527 453
Buildings and other fixed structures	764 337	882 439	1 118 549	1 177 147	1 245 804	1 245 804	1 181 775	544 928	494 047
Other fixed structures	764 337	882 439	1 118 549	1 177 147	1 245 804	1 245 804	1 181 775	544 928	494 047
Machinery and equipment	2 951	5 133	27 440	29 245	79 245	79 097	148 304	31 967	33 406
Transport equipment	—	2 732	25 988	—	—	964	—	—	—
Other machinery and equipment	2 951	2 401	1 452	29 245	79 245	78 133	148 304	31 967	33 406
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 3	1 917 587	2 303 470	2 516 936	2 869 237	3 017 870	3 017 870	2 870 771	2 189 671	2 205 394

Table B.3(iv): Payments and estimates by economic classification: Transport Operations

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	607 010	628 064	663 906	697 155	796 376	803 963	716 563	748 905	781 535
Compensation of employees	88 080	93 192	130 747	145 962	152 462	152 462	163 504	168 900	174 135
Salaries and wages	73 381	77 233	108 330	129 781	131 173	131 695	138 136	144 207	148 436
Social contributions	14 699	15 959	22 417	16 181	21 289	20 767	25 368	24 693	25 699
Goods and services	518 930	534 872	533 159	551 193	643 914	651 501	553 059	580 005	607 400
Administrative fees	155	215	130	166	166	192	171	177	183
Advertising	–	347	4	3	3	3	3	3	3
Minor assets	–	–	–	909	379	394	880	892	933
Catering: Departmental activities	146	435	251	471	471	462	492	513	552
Communication (G&S)	231	329	305	64	64	321	67	70	73
Consultants: Business and advisory services	4 021	3 300	4 561	1 441	1 441	1 015	1 194	1 248	1 304
Contractors	414	–	–	1 132	1 132	871	1 186	1 240	1 296
Agency and support/outsourced services	3	–	–	–	–	–	–	–	–
Fleet services (incl. government motor transport)	–	413	546	–	–	272	–	–	–
Inventory: Clothing material and accessories	482	22	3 454	4 500	4 500	3 897	4 703	4 915	5 136
Inventory: Fuel, oil and gas	–	–	2	–	–	–	–	–	–
Inventory: Other supplies	–	–	243	383	383	383	877	917	958
Consumable supplies	–	1	3	1 719	719	516	1 798	1 879	1 964
Consumables: Stationery, printing and office supplies	210	684	1 010	1 207	1 207	1 778	809	846	884
Operating leases	–	–	–	342	342	342	358	374	391
Transport provided: Departmental activity	503 088	518 173	510 164	512 240	618 240	625 975	533 325	557 323	583 683
Travel and subsistence	9 924	10 114	12 418	26 122	14 283	14 200	6 678	9 066	9 473
Training and development	–	–	–	253	253	476	265	277	289
Operating payments	5	48	4	241	331	339	253	265	278
Venues and facilities	251	791	64	–	–	65	–	–	–
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	750 715	782 943	825 049	859 239	860 239	852 504	894 614	930 405	972 273
Public corporations and private enterprises	750 517	782 678	824 571	858 568	858 568	850 610	893 912	929 671	971 506
Private enterprises	750 517	782 678	824 571	858 568	858 568	850 610	893 912	929 671	971 506
Other transfers to private enterprises	750 517	782 678	824 571	858 568	858 568	850 610	893 912	929 671	971 506
Households	198	265	478	671	1 671	1 894	702	734	767
Social benefits	198	265	478	671	1 671	1 894	702	734	767
Payments for capital assets	668	2 034	4 943	1 958	2 488	2 636	2 048	2 140	2 236
Machinery and equipment	668	2 034	4 943	1 958	2 488	2 636	2 048	2 140	2 236
Transport equipment	668	1 554	4 688	1 530	1 423	1 422	1 600	1 672	1 747
Other machinery and equipment	–	480	255	428	1 065	1 214	448	468	489
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 4	1 358 393	1 413 041	1 493 898	1 558 352	1 659 103	1 659 103	1 613 225	1 681 450	1 756 044

Table B.3(v): Payments and estimates by economic classification: Community Based Programmes

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	73 324	73 678	69 139	91 561	87 051	87 051	93 746	92 978	96 886
Compensation of employees	47 767	50 857	50 975	60 393	55 893	55 893	58 953	60 898	62 786
Salaries and wages	43 223	45 383	44 373	53 736	50 436	49 562	53 832	55 559	57 207
Social contributions	4 544	5 474	6 602	6 657	5 457	6 331	5 121	5 339	5 579
Goods and services	25 557	22 821	18 164	31 168	31 158	31 158	34 793	32 080	34 100
Administrative fees	109	81	65	63	63	117	66	69	72
Advertising	47	836	–	295	295	291	310	324	339
Minor assets	–	–	–	366	356	281	382	399	417
Catering: Departmental activities	296	305	148	367	367	500	384	402	420
Communication (G&S)	221	228	257	261	261	746	272	284	297
Computer services	–	–	–	27	27	27	28	29	30
Consultants: Business and advisory services	–	2 897	2 498	8 090	5 603	2 828	7 105	4 258	4 471
Contractors	687	1 402	–	–	487	2 147	–	–	–
Agency and support/outsourced services	–	4	1	770	770	844	1 135	1 186	1 239
Inventory: Clothing material and accessories	914	1 894	1 080	602	602	1 527	630	658	688
Inventory: Materials and supplies	–	245	299	–	–	193	–	–	–
Consumable supplies	399	970	289	2	2	878	2	2	2
Consumables: Stationery, printing and office supplies	–	–	–	282	282	363	295	309	323
Transport provided: Departmental activity	–	–	–	–	–	100	–	–	–
Travel and subsistence	6 986	7 075	5 804	3 124	3 124	5 483	3 808	4 026	4 207
Training and development	15 895	6 880	7 723	16 268	18 268	14 283	19 695	19 423	20 853
Operating payments	3	4	–	462	462	361	483	504	526
Venues and facilities	–	–	–	189	189	189	198	207	216
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	–	–	683	135	135	135	141	147	154
Households	–	–	683	135	135	135	141	147	154
Social benefits	–	–	683	135	135	135	141	147	154
Payments for capital assets	907	49	573	1 205	1 215	1 215	1 360	322	336
Machinery and equipment	907	49	573	1 205	1 215	1 215	1 360	322	336
Other machinery and equipment	907	49	573	1 205	1 215	1 215	1 360	322	336
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 5	74 231	73 727	70 395	92 901	88 401	88 401	95 247	93 447	97 376

Table B.3a: Payments and estimates by economic classification: Conditional grants

Table B.4(a): Payments and estimates by economic classification: Expanded Public Works Programme Integrated Grant for Provinces

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	7 038	8 615	5 462	7 650	7 650	7 650	5 584	-	-
Compensation of employees	-	-	-	-	-	-	-	-	-
Goods and services	7 038	8 615	5 462	7 650	7 650	7 650	5 584	-	-
<i>Training and development</i>	7 038	8 615	5 462	7 650	7 650	7 650	5 584	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	7 038	8 615	5 462	7 650	7 650	7 650	5 584	-	-

Table B.4(b): Payments and estimates by economic classification: Provincial Roads Maintenance Grant

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	493 256	447 088	836 180	1 031 424	1 056 102	1 056 102	554 289	498 360	520 787
Compensation of employees	-	-	-	-	-	-	-	-	-
Goods and services	493 256	447 088	836 180	1 031 424	1 056 102	1 056 102	554 289	498 360	520 787
<i>Administrative fees</i>	-	-	90	-	120	120	-	-	-
<i>Infrastructure and planning services</i>	50 352	52 769	91 242	57 608	120 786	120 786	60 258	62 970	65 804
<i>Laboratory services</i>	7 068	7 407	-	-	-	-	-	-	-
<i>Contractors</i>	286 173	230 068	563 975	751 627	761 277	761 277	330 135	264 119	276 004
<i>Agency and support/outourced services</i>	69 523	72 860	60 808	130 500	40 087	40 087	67 990	71 050	74 247
<i>Fleet services (incl. government motor transport)</i>	5 662	5 934	5 079	6 478	10 314	10 314	6 776	7 080	7 399
<i>Inventory: Clothing material and accessories</i>	7 580	7 944	8 204	8 673	13 882	13 882	9 072	9 480	9 907
<i>Inventory: Fuel, oil and gas</i>	7 758	8 127	16 567	8 872	13 340	13 340	9 280	9 698	10 134
<i>Inventory: Materials and supplies</i>	59 021	61 854	84 792	67 529	93 946	93 946	70 635	73 814	77 136
<i>Consumable supplies</i>	-	-	3 359	-	1 200	1 200	-	-	-
<i>Travel and subsistence</i>	119	125	2 063	137	1 150	1 150	143	149	156
<i>Operating payments</i>	-	-	1	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payments for capital assets	413 890	879 307	672 360	641 157	851 112	851 112	1 009 429	530 603	540 155
Buildings and other fixed structures	413 890	879 307	672 360	641 157	851 112	851 112	1 009 429	530 603	540 155
Other fixed structures	413 890	879 307	672 360	641 157	851 112	851 112	1 009 429	530 603	540 155
Machinery and equipment	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	907 146	1 326 395	1 508 540	1 672 581	1 907 214	1 907 214	1 563 718	1 028 963	1 060 942

Table B.4(c): Payments and estimates by economic classification: Public Transport Operations Grant

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	-	-	-	-	-	-	-	-	-
Compensation of employees	-	-	-	-	-	-	-	-	-
Goods and services	-	-	-	-	-	-	-	-	-
Transfers and subsidies	711 126	742 353	775 812	810 568	810 568	810 568	840 343	873 879	901 038
Public corporations and private enterprises	711 126	742 353	775 812	810 568	810 568	810 568	840 343	873 879	901 038
Private enterprises	711 126	742 353	775 812	810 568	810 568	810 568	840 343	873 879	901 038
Other transfers to private enterprises	711 126	742 353	775 812	810 568	810 568	810 568	840 343	873 879	901 038
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	711 126	742 353	775 812	810 568	810 568	810 568	840 343	873 879	901 038

Table B.5: Details on Infrastructure

Refer to Infrastructure Reporting Model

B.7: Detailed financial information for public entities

Not applicable to this department

Table B.7.1: Summary of departmental transfers to other entities (e.g. NGOs)

Not applicable to this department

Table B.8: Details on transfers to local Government

Table B.8: Transfers to local government by transfer / grant type, category and municipality: Public Works, Roads and Transport

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Category A	-	-	-	-	-	-	-	-	-
Category B	421 208	297 906	271 526	333 959	333 959	897 959	349 267	364 984	369 880
MP301 Albert Luthuli	36 340	25 971	21 032	20 599	20 599	54 138	20 599	21 099	21 100
MP302 Msukaligwa	22 256	12 148	12 309	10 180	10 180	33 885	11 180	11 492	11 499
MP303 Mkhondo	7 183	7 053	7 237	9 668	9 668	9 668	9 668	9 668	9 765
MP304 Pixley Ka Seme	5 258	3 268	3 418	5 206	5 206	5 206	5 206	5 206	5 440
MP305 Lekwa	39 642	20 404	18 622	21 866	21 866	21 984	22 776	23 282	23 300
MP306 Dipaleseng	2 552	1 580	1 661	4 832	4 832	4 832	4 832	4 832	4 900
MP307 Govan Mbeki	18 427	7 838	9 985	14 414	14 414	14 414	15 914	17 014	17 541
MP311 Victor Khanye	7 600	6 115	5 643	12 642	12 642	12 642	12 642	12 642	13 033
MP312 Emalahleni	21 796	16 257	12 279	22 787	22 787	27 587	26 087	28 587	29 041
MP313 Steve Tshwete	13 473	13 284	11 757	12 275	12 275	39 453	12 275	14 275	14 717
MP314 Emakhazeni	6 566	7 175	6 120	5 580	5 580	24 781	5 580	5 580	5 600
MP315 Thembisile Hani	13 457	11 851	10 104	9 797	9 797	44 717	9 797	9 797	10 101
MP316 Dr J.S. Moroka	26 754	12 349	12 199	23 513	23 513	18 564	23 513	25 013	25 100
MP321 Thaba Chweu	21 213	18 156	10 552	14 927	14 927	11 363	16 525	18 525	19 099
MP324 Nkomazi	19 785	18 314	15 094	13 317	13 317	15 898	13 317	13 617	14 039
MP325 Bushbuckridge	55 071	50 201	51 861	60 599	60 599	253 626	65 599	68 599	68 700
MP326 City of Mbombela	103 835	65 942	61 653	71 756	71 756	305 201	73 756	75 756	76 905
Category C	-	-	-	-	-	-	-	-	-
DC30 Gert Sibande	-	-	-	-	-	-	-	-	-
DC31 Nkangala	-	-	-	-	-	-	-	-	-
DC32 Ehlanzeni	-	-	-	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-	-	-	-
Total	421 208	297 906	271 526	333 959	333 959	897 959	349 267	364 984	369 880

Vote 09

Community Safety, Security and Liaison

To be appropriated by Vote in 2026/27	R 2 350 442 000
Direct Charge	R 0
Responsible MEC	MEC of Community Safety, Security and Liaison
Administering Department	Community Safety, Security and Liaison
Accounting Officer	Head: Community Safety, Security and Liaison

1. Overview

Vision

“A safe, secure, crime and road crash free Mpumalanga Province”

Mission

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

Values

Strategic Outcomes

- Good governance
- Safer Communities
- Reduced Road Crashes and Properly Registered and Licensed vehicles and drivers
- Secured and protected government sites

Core functions and responsibilities

- To implement administrative support service to realise the vision of the Department
- Exercise oversight on the South African Police Service on their effectiveness and efficiency to provide safety to communities.
- Conducting research on policing matters to ensure that the interventions to fight crime are informed by reality.
- Coordinate and strengthen integrated strategic planning and monitoring of departments and agencies in the field of criminal justice system which results to strengthened criminal justice.
- Implement an integrated approach towards reducing crime and conditions making communities to be victims of crime.
- Strengthen community based and private partnership with the South African Police Service to fight crime.
- 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.
- To coordinate the provision of security services in the province.

Key Legislative and policy mandate:

The following are some of the important legislative framework and policies that govern the operations and day-to-day administration of the Provincial Department of Community Safety, Security and Liaison in the context of Civilian Secretariat:

- Chapter 11 of the Constitution of the Republic of South Africa Act 1996 cites the role of Provincial Government in policing as follows:
 - *Section 206 (2)* provides that the national policing policy may make provision for different policies in respect of different Provinces after taking into account the policing needs and priorities of these Provinces.
 - *Section 206 (3)* determines that each Province is entitled to:
 - Monitor police conduct;
 - Oversee the effectiveness and efficiency of the police service including receiving reports on the police service;
 - Promote good relations between the police and the community;
 - Assess the effectiveness of visible policing; and
 - Liaise with the Cabinet member responsible for policing with respect to crime and policing in the Province.
- *Section 206 (4)* further states that a provincial executive is responsible for policing functions vested in it by this chapter, assigned to it in terms of national legislation and allocated to it in the national policing policy.
- *Schedule 4, Part a of the Constitution of the Republic of South Africa Act 1996* further confers functional areas of concurrent national and provincial legislative competence to which the department is responsible for transport regulation.
- Schedule 5, Part a - Below are the key legislation that guide the operations of the department:
 - *Civilian Secretariat for Police Service Act, 2011*
 - *Domestic Violence Act, 1998*
 - *National Road Traffic Act, 1996*
 - *Public Service Act, 1995*
 - *Public Finance Management Act, 1999*

1.1 Aligning departmental budget to achieve government's prescribed outcomes.

The Department contribute to **priority 3: "Build a capable, ethical and developmental state"**. Taking a cue from the State of the Nation and Province addresses, the Provincial Medium Term Development Plan (MTDP) and the decade of action on Roads safety to ensure safer communities. Ensuring safer communities will guarantee the vulnerable from being victims of crime and that road users return home with life and limb intact.

Priority 1: Drive inclusive growth and job creation and Priority 2 Reduce poverty and tackle the high cost of living.

The Department is implementing Tourism Safety Monitor project (TSMS project), Traffic Wardens and GBVF Brigades projects where youth and unemployed community members are afforded job opportunities. The young graduates are given opportunities that will enhance their skills while drawing an income to reduce poverty and unemployment.

Priority: 3 Build a capable, ethical and developmental state.

The Department is ensuring monitoring of Police conduct and service, promotion of community engagements and partnerships in crime prevention programmes. It also coordinates and supports crime preventions initiatives.

2. Review of the current financial year (2025/26)

The Department continued to implement the priorities of the 7th Administration which included:

- Driving an inclusive growth and job creation
- Reducing poverty and tackling the high cost of living, and
- Building a capable, ethical and developmental state.

In pursuit of implementing the priorities the following was done:

- Provided support to community structures to ensure that grassroots initiatives are implemented to fight crime.
- Implemented the remedial action to progress the department towards an unqualified audit opinion.
- Conducted internal consultation in a bid to review the organogram
- Improved the visibility of traffic law enforcement officers in the provincial road network to ensure safer roads.
- Took over the licensing function from the following local municipalities: Pixley Ka Isaka Seme and Thembisile Hani
- Appointed service providers for the provision of security services.

3. Outlook for the coming financial year (2026/27)

The Department will continue to contribute to the 7th Administration priorities:

- Drive inclusive growth and job creation
- Reduce poverty and tackle the high cost of living
- Build a capable, ethical and developmental state

In the coming year (2026/27), the Department will ensure that a capable ethical and development is supported to ensure that there is inclusive growth that will create jobs leading to the reduction of poverty. This will be done in partnership with the Governance, State Capacity, Security, Crime Prevention and Institutional Development (GSSCPID) Cluster.

The following priorities will be implemented in 2026/27:

- Revamping of Vehicle Testing Station (VTS) and Driver Licensing and Testing Centres (DLTCs)
- Ensure the capacitation of community structure in the fight against crime such as Community Policing Forum and Community Safety Forums as grass root structure which can have maximum impact in the fight against crime.
- Ensure that there is sustainability in implementing the remedial action plan to contribute to improve audit outcomes and avoid repeat findings.
- Improve the visibility of traffic law enforcement officers as a deterrent to lawlessness in the public roads towards the reduction of road crashes.

- The takeover of licencing functions from Bushbuckridge, Dipaliseng and Dr. JS Moroka Local Municipalities
- Ensure implementation of Traffic Wardens, GBVF Brigades and Tourism Safety Monitors (TSMs) projects.

4. Reprioritisation

Budget for 2026/27 financial year has been revised from R2 144 billion to R2 350 billion, an increase of R206 million which is 9.6 .

Compensation of Employees – Allocated budget R946 million will cater for all warm bodies according to human resource plan. It will also cover absorption of traffic learner, stipend for GBV&F brigades, Tourism Safety Monitors, Traffic wardens and appointment of take-over for and (Dipaleseng and JS Moroka municipalities)

Goods and services – R20.6 million taken out from the line item to cover shortfall on compensation of employees and payment of capital assets. Communication item, audit cost, municipal services operating leases are well funded. Travelling and other operating items for monitoring of SAPS and conducting outreach programmes namely 16 days of activism, Izimbizo, community policing forums and educational awareness to curb contact crime in our province are well funded in programme2.

The department will have shortfall on fleet services, and standby allowance (travelling & subsistence) for traffic officers which were in inadequately funded due to budget constraint.

Transfers and subsidies – the line item was slightly increased from R4.2 million to R5.3 million for provision of early voluntary retirement and leave gratuities. Injuries in duty and payment of license for department motor vehicles is also included in the allocation.

Payment of capital item – R6.7million was reprioritized for transport equipment, machineries, and equipment. Provincial Treasury rein fenced R10 million for patrol vehicles from the total budget of R18.7 million, the difference will cater departmental other machinery and equipment.

5. Procurement

The Legislature will continue to ensure that the procurement of goods and services is done timely to ensure that service delivery is not compromised. The Legislature has started a process of reviewing all short-term contracts to identify and clear off any wastage. Services currently procured on existing long- and short-term contracts include:

- SAP support and maintenance
- Photocopiers
- Cleaning services
- Security services

Other projects that involve major procurement of goods and services include the State of the Province Address and Taking Legislature to the People, public participation and education outreach projects and goods and services for chamber and committee sittings.

The procurement plan for the 2024/25 financial year will be developed to ensure that budget plans translate towards the timely procurement of the necessary goods and services to achieve the mandate of the Legislature.

6. Receipts and financing

The following sources of funding are used by the Legislature.

6.1. Summary of receipts

Table 9.1: Summary of receipts: Community Safety, Security and Liaison

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Equitable share	1 428 578	1 636 875	1 585 977	1 677 595	1 669 595	1 669 595	1 754 057	1 832 989	1 889 812
Conditional grants	2 038	1 527	1 674	3 684	3 684	3 684	3 859	–	–
Expanded Public Works Programme Integrated Grant for Provinces	2 038	1 527	1 674	3 684	3 684	3 684	3 859	–	–
Own Revenue	113 607	123 719	271 501	440 781	440 781	440 781	590 641	652 533	672 763
Other	139 305	16 100	75 548	22 200	59 100	59 100	1 885	–	–
Total receipts	1 683 528	1 778 221	1 934 700	2 144 260	2 173 160	2 173 160	2 350 442	2 485 522	2 562 575
Total payments	1 682 586	1 869 314	1 921 079	2 144 260	2 173 160	2 167 993	2 350 442	2 485 522	2 562 575
Surplus(deficit) after financing	942	(91 093)	13 621	–	–	5 167	–	–	–

The budget for Community Safety, Security and Liaison shows an increase on the baseline allocation of Equitable share and own revenue. The programme for Security Management received a larger share of the budget followed by Transport Regulation. The department will continue to strengthen traffic law enforcements on the roads through the provision of tools of trade, absorption of traffic officers and optimizing working systems and processes.

The focus in the MTEF period will be directed towards monitoring and evaluation of police stations and strengthening of research and policy development. Due to limited resources, the department could not budget the required age for training of staff but will apply for capacity trainings from Sector Education Training Authority (SETA).

6.2. Departmental receipts collection

Table 9.2: Departmental receipts: Community Safety, Security and Liaison

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Tax receipts	1 254 541	1 292 589	1 426 568	1 520 000	1 520 000	1 520 000	1 605 000	1 685 000	1 770 000
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	1 254 541	1 292 589	1 426 568	1 520 000	1 520 000	1 520 000	1 605 000	1 685 000	1 770 000
Sales of goods and services other than capital assets	69 714	92 356	108 057	65 433	65 433	69 334	68 710	71 811	75 326
Transfers received from:	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	145 805	169 282	99 083	131 000	131 000	131 000	128 750	135 730	147 000
Interest, dividends and rent on land	10 629	16 411	15 651	13 000	13 000	13 000	13 650	14 300	15 760
Sales of capital assets	204	329	715	750	750	1 164	787	820	850
Financial transactions in assets and liabilities	62	322	5	–	–	35	–	–	–
Total	1 480 955	1 571 289	1 650 079	1 730 183	1 730 183	1 734 533	1 816 897	1 907 661	2 008 936

The department's main source of revenue is motor vehicle licenses followed by fines, penalties and forfeits. Take-over of municipalities is successfully facilitated; out of the three remaining municipalities two have been taken over in the next financial year.

The department has anticipated to collect R1.730 billion for 2025/26 financial year and increase to R1.816 billion in the 2026/27 financial year which is an increase of R86 million. This increase is because of the takeover of the licensing function from Dipaleseng and Dr JS Moroka.

6.3. Donor Funding

The Department did not receive any donor funding.

7. Payment summary

7.1. Key assumptions

The following broad assumptions are the foundation on which the budget of Community Safety is allocated to programmes and activities for the 2026/27 financial year:

- Funding will be allocated for strengthening safety in our roads and communities.
- The provision of security for all government properties has required additional resources from the budget.
- The department has allocated funds for policy development and research to address trends and developments in our operating environment.
- The department is committed to comply with the Civilian Secretariat for Police Act by monitoring policy compliance, performance of provincial police service and DVA legislation.
- The department has effected flexi shifts, traffic officers will be visible 24 hours on our provincial roads.

7.2. Programme summary

Table 9.3: Summary of payments and estimates: Community Safety, Security and Liaison

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Administration	167 137	171 944	202 556	195 254	195 254	193 987	226 046	218 667	226 765
2. Provincial Secretariat for Police Service	56 691	58 517	83 886	120 429	120 429	118 507	95 874	99 092	100 421
3. Transport Regulation	707 687	752 942	856 579	866 593	877 693	886 424	965 461	1 013 270	1 029 366
4. Security Management	751 071	885 911	778 058	961 984	979 784	969 075	1 063 061	1 154 493	1 206 023
Total payments and estimates:	1 682 586	1 869 314	1 921 079	2 144 260	2 173 160	2 167 993	2 350 442	2 485 522	2 562 575

7.3. Summary of economic classification

Table 9.4: Summary of provincial payments and estimates by economic classification: Community Safety, Security and Liaison

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	1 666 820	1 758 885	1 874 779	2 118 887	2 144 987	2 140 181	2 326 363	2 469 168	2 545 628
Compensation of employees	672 815	702 500	799 014	894 775	909 886	912 005	974 840	1 006 407	1 029 629
Goods and services	994 005	1 039 196	1 075 765	1 224 112	1 235 101	1 228 176	1 351 523	1 462 761	1 515 999
Interest and rent on land	–	17 189	–	–	–	–	–	–	–
Transfers and subsidies	4 868	80 901	6 916	4 223	4 223	3 998	5 356	2 979	3 114
Provinces and municipalities	287	475	515	400	400	341	413	432	451
Departmental agencies and accounts	5	–	3	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	4 576	80 426	6 398	3 823	3 823	3 657	4 943	2 547	2 663
Payments for capital assets	10 798	29 528	39 384	21 150	23 950	23 814	18 723	13 375	13 833
Buildings and other fixed structures	–	944	532	–	–	–	–	–	–
Machinery and equipment	10 798	28 584	38 852	21 150	23 950	23 814	18 723	13 375	13 833
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	100	–	–	–	–	–	–	–	–
Total economic classification	1 682 586	1 869 314	1 921 079	2 144 260	2 173 160	2 167 993	2 350 442	2 485 522	2 562 575

The overall budget increased by R206 million (9.6%), rising from R2.144 billion in 2025/26 to R2.350 billion in 2026/27.

Compensation of Employees increased by 8.9 percent, from R894 million to R974 million, mainly due to the take-over of JS Moroka and Dipaleseng municipalities, absorption of traffic learners, and adjustments for wage increases and CPI inflation. The budget was based on the Human Resource Budget Plan, headcount, and Provincial Treasury guidelines.

Goods and Services increased by 10.4 percent, from R1.224 billion to R1.351 billion, including funding for DLTC infrastructure maintenance, municipality take-overs, security guard rate increases, and new sites. Additional earmarked funding in the MTEF will support new sites and more guards.

Transfers and Subsidies increased from R4.2 million to R5.3 million to cover motor vehicle licence renewals, early voluntary retirement, injury on duty and leave gratuities.

Capital Assets decreased from R21 million to R18.7 million. R10 million is ring-fenced for patrol vehicles in the MTEF, while the remaining funds will be used for departmental vehicles, machinery, and equipment.

7.4. Infrastructure payments

7.4.1. Departmental infrastructure payments

Table 9.5: Summary of departmental Infrastructure per category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Existing infrastructure assets	3 621	2 390	1 820	8 900	8 900	9 074	10 460	10 651	11 130
Maintenance and repairs	3 621	1 446	1 288	8 900	8 900	9 074	10 460	10 651	11 130
Upgrades and additions	–	944	532	–	–	–	–	–	–
Refurbishment and rehabilitation	–	–	–	–	–	–	–	–	–
New infrastructure assets	–	–	–	–	–	–	–	–	–
Infrastructure transfers	–	–	–	–	–	–	–	–	–
Infrastructure transfers - Current	–	–	–	–	–	–	–	–	–
Infrastructure transfers - Capital	–	–	–	–	–	–	–	–	–
Infrastructure: Payments for financial assets	–	–	–	–	–	–	–	–	–
Infrastructure: Leases	12 886	12 332	17 919	13 000	13 000	16 988	19 000	19 000	19 990
Non Infrastructure	–	–	–	–	–	–	–	–	–
Total Infrastructure (incl. non infrastructure items)	16 507	14 722	19 739	21 900	21 900	26 062	29 460	29 651	31 120
Capital infrastructure	–	944	532	–	–	–	–	–	–
Current infrastructure*	16 507	13 778	19 207	21 900	21 900	26 062	29 460	29 651	31 120

Maintenance and repairs is allocated for calibrations of speed machines, weigh bridges and VTS. Infrastructure leases is allocated for all Provincial offices including municipalities (DLTC's).

7.4.2. Maintenance (Table B5)

Not applicable

7.4.3. Non-infrastructure items (Table B5)

Not applicable

7.5. Departmental Public-Private Partnership (PPP) projects

Not applicable

7.6. Transfers

7.6.1 Transfers to public entities

Not applicable

7.6.2 Transfers to other entities

Not applicable

7.6.3 Transfers to local government

Not applicable

8. Programme description

9.1. Programme 1: Administration

9.1.1. Description and Outputs

The purpose of this programme is to provide administrative support and sound financial management to the Department, in accordance with applicable prescripts. The programme is comprised of the Office of the MEC and administration.

9.1.2. Programme expenditure analysis

Table 9.7: Summary of payments and estimates: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Office of MEC	12 487	11 448	20 496	13 602	13 602	11 920	14 137	14 177	14 670
2. Office of HOD	3 195	2 340	2 693	3 529	3 935	4 044	4 453	4 526	4 674
3. Financial Management	98 951	103 333	123 388	117 338	118 579	121 028	144 396	137 370	142 714
4. Corporate Services	48 602	49 551	51 428	55 919	54 707	52 579	58 240	57 602	59 541
5. Legal Services	3 902	5 272	4 551	4 866	4 431	4 416	4 820	4 992	5 166
Total payments and estimates: Programme 1	167 137	171 944	202 556	195 254	195 254	193 987	226 046	218 667	226 765

Table 9.8: Summary of provincial payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	163 899	169 509	196 559	192 519	192 469	192 168	214 879	217 978	226 045
Compensation of employees	97 470	99 383	108 784	112 078	112 078	110 582	119 742	124 451	128 309
Goods and services	66 429	70 126	87 775	80 441	80 391	81 586	95 137	93 527	97 736
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	1 178	935	2 827	535	785	762	2 444	689	720
Provinces and municipalities	287	475	515	400	400	341	413	432	451
Departmental agencies and accounts	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	—	—	—	—	—	—	—	—	—
Households	891	460	2 312	135	385	421	2 031	257	269
Payments for capital assets	2 060	1 500	3 170	2 200	2 000	1 057	8 723	—	—
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	2 060	1 500	3 170	2 200	2 000	1 057	8 723	—	—
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	—	—	—	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 1	167 137	171 944	202 556	195 254	195 254	193 987	226 046	218 667	226 765

The programme budget increased from R195 million to R226 million in 2026/27, representing an increase of R31 million (15.8%).

Compensation of Employees increased by R8 million to cover salary adjustments and critical posts appointed during the current financial year.

Goods and Services increased from R80 million to R95 million, mainly to fund core administrative costs such as communication services, municipal expenses and leasing of buildings and machinery. The increase is also due to the take-over of municipalities, which resulted in higher administrative costs, electricity usage, office rentals, and telephone and data services.

Transfers and Subsidies increased by R1.9 million due to earmarked funding for the Early Retirement Programme, with the remaining R535 thousands allocated for government motor vehicle licence discs.

Capital Assets increased from R2.2 million to R8.7 million, mainly for tools of trade, as all departmental assets will now be procured through Asset Management.

9.1.3. Service delivery measures

Programme 1: Administration

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of Annual Financial Statements produced	1	1	1	1
Number of ICT strategy reviewed and implemented	1	1	1	1
Number of ethics management plans reviewed and implemented	1	1	1	1
Number of risk strategy reviewed and implemented	1	1	1	1
Number of Strategic Plans produced	1	—	—	—
Number of Annual Performance Plans produced	1	1	1	1
Number of Annual Reports produced	1	1	1	1
Number of Human Resource Plans Developed and implemented	1	1	1	1
Number of monitoring reports on mainstreaming gender, disability, youth and older persons	4	4	4	4
Number of communication plans implemented	1	1	1	1
Number of reports on legal services rendered	4	4	4	4

9.2. Programme 2: Provincial Secretariat for Police Services

9.2.1. Description and Outputs

- Exercise oversight on the South African Police Service on their effectiveness and efficiency to provide safety to communities.
- Conducting research on policing matters to ensure that the interventions to fight crime are informed by reality
- Implement an integrated approach towards reducing crime and conditions making communities to be victims of crime
- Strengthen community based and private partnership with the South African Police Service to fight crime.

The Programme consists of five Sub Programmes or Directorates namely: Programme Support, Policy and Research, Monitoring and Evaluation, Promotion of Safety and Community Police Relations.

9.2.2. Programme expenditure analysis

Table 9.9: Summary of payments and estimates: Provincial Secretariat for Police Service

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Programme Support	170	2 094	283	1 830	1 253	1 252	2 340	2 386	2 462
2. Policy and Research	4 310	4 455	4 628	5 086	4 974	4 923	5 155	5 437	5 617
3. Monitoring and Evaluation	13 251	12 907	10 953	11 314	10 414	9 629	13 220	13 540	13 993
4. Promotion of Safety	13 988	13 515	20 206	14 950	14 699	14 218	42 257	39 905	37 503
5. Community Police Relations	24 972	25 546	47 816	87 249	89 089	88 485	32 902	37 824	40 846
Total payments and estimates: Programme 2	56 691	58 517	83 886	120 429	120 429	118 507	95 874	99 092	100 421

Table 9.10: Summary of provincial payments and estimates by economic classification: Provincial Secretariat for Police Service

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	56 102	56 829	83 593	120 017	119 867	118 045	95 650	98 856	100 173
Compensation of employees	43 137	41 480	58 855	103 492	99 212	98 041	78 374	82 211	82 781
Goods and services	12 965	15 349	24 738	16 525	20 655	20 004	17 276	16 645	17 392
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	–	1 198	264	162	162	162	224	236	248
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	1 198	264	162	162	162	224	236	248
Payments for capital assets	489	490	29	250	400	300	–	–	–
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	489	490	29	250	400	300	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	100	–	–	–	–	–	–	–	–
Total economic classification: Programme 2	56 691	58 517	83 886	120 429	120 429	118 507	95 874	99 092	100 421

Budget for the programme decreased by R25 million or 20.8 per cent, from R120 million to R95 million in the 2026/27 financial year. Budget decline due to partial transfer of “Crime Prevention Wardens” to Transport Regulation.

Budget for compensation of employees is inclusive of stipend for (TSM) Tourism Safety Monitors and (GBVB) gender base violent Brigades. It has slightly decreased from R103 million to R78 million which is R25 million.

Budget on goods and services will fund the monitoring of SAPS, outreach programmes namely: GBVF programmes i.e. Opening ceremony of 16 Days of Activism for no Violence against GBVF and other GBVF programmes, Izimbizo, social crime prevention initiatives, educational awareness and capacitation of Community Policing Forums (CPFs) to curb crime in our communities. R224 thousands is set aside for unforeseen or unplanned event/s.

Budget for procurement of machinery and equipment for officials to ensure convenient work environment is allocated in programme 1: Administration.

9.2.3. Service delivery measures

Programme 2: Provincial Secretariat for Police Service

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of survey on policing conducted	1	—	—	—
Number of reports on the management of service delivery complaints against SAPS compiled	12	12	12	12
Number of perception surveys conducted on the effectiveness of the ICPVS	—	1	1	1
Number of police stations monitored	90	90	90	90
Number of police stations monitored on compliance with the Domestic Violence Act no116 of 1998	90	90	90	90
Number of monitoring reports compiled on implementation of IPID recommendations by SAPS	4	4	4	4
Number of joint assessment projects implemented	1	1	1	1
Number of victims friendly rooms assessed on functionality	90	90	90	90
Number of social crime prevention programmes implemented	3	3	3	3
Number of Gender Based Violence and Femicide (GBVF) programmes implemented	3	3	3	3
Number of Community Safety Forums (CSFs) monitored	20	20	20	20
Number of Community Police Forums (CPFs) monitored	90	90	90	90
Number of Tourism Safety Monitors (TSMs) monitored	429	429	429	429
Number of Crime Prevention Wardens (CPWs) monitored	1 200	—	—	—
Number of intergovernmental structures coordinated	3	3	3	3

9.3. Programme 3: Transport Regulation

9.3.1. Description and Outputs

The purpose of Transport Regulation is 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. The Programme consists of Programme Support, Traffic Law Enforcement, Overload Control, Road Safety Education, Safety Engineering and Transport Administration and Licensing.

Table 9.11: Summary of payments and estimates: Transport Regulation

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Programme Support Regulation	4 957	4 444	2 656	10 614	2 724	28 412	19 291	12 378	12 900
2. Safety Engineering	5 473	5 224	5 034	5 507	5 314	6 098	5 492	5 749	5 935
3. Traffic Law Enforcement	475 233	506 880	547 505	535 333	551 706	525 510	551 566	584 084	582 896
4. Road Safety Education	32 627	33 597	35 431	35 461	37 973	38 452	40 769	39 563	40 899
5. Transport Administration and Licensing	163 419	177 954	237 780	248 995	249 235	260 042	318 072	337 043	351 130
6. Overload Control	25 978	24 843	28 173	30 683	30 741	27 910	30 271	34 453	35 606
Total payments and estimates: Programme 3	707 687	752 942	856 579	866 593	877 693	886 424	965 461	1 013 270	1 029 366

Table 9.12: Summary of provincial payments and estimates by economic classification: Transport Regulation

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	695 780	722 338	816 757	844 517	853 017	860 893	952 773	997 841	1 013 387
Compensation of employees	524 228	552 917	621 729	669 199	688 231	693 310	765 545	788 714	807 166
Goods and services	171 552	169 421	195 028	175 318	164 786	167 583	187 228	209 127	206 221
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	3 690	3 223	3 661	3 526	3 276	3 074	2 688	2 054	2 146
Provinces and municipalities	—	—	—	—	—	—	—	—	—
Departmental agencies and accounts	5	—	3	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	—	—	—	—	—	—	—	—	—
Households	3 685	3 223	3 658	3 526	3 276	3 074	2 688	2 054	2 146
Payments for capital assets	8 217	27 381	36 161	18 550	21 400	22 457	10 000	13 375	13 833
Buildings and other fixed structures	—	944	532	—	—	—	—	—	—
Machinery and equipment	8 217	26 437	35 629	18 550	21 400	22 457	10 000	13 375	13 833
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	—	—	—	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 3	707 687	752 942	856 579	866 593	877 693	886 424	965 461	1 013 270	1 029 366

The programme budget will increase by R99 million (11.4%), rising from R866 million to R965 million in the 2026/27 financial year.

Compensation of employees increases by R96 million (14.3%), from R669 million to R765 million, mainly to support Dipaleseng and JS Moroka municipalities and the absorption of traffic law learners and peace officers (Wardens).

Goods and services will decrease by R11.9 million (6.7%). The budget mainly covers fleet services, traffic management systems, calibration of weighbridges and licence offices, bank charges, cartridges, printing paper (face value), and maintenance of DLTC infrastructure.

Transfers and subsidies remain R2.6 million to cover costs related to death, retirements and injuries on duty.

Provincial Treasury has allocated R10 million for patrol vehicles for traffic officers across the MTEF period.

9.3.2 Service delivery measures

Programme 3: Transport Regulation

Programme performance measures	Estimated performance	Medium-term estimates			
	2025/26	2026/27	2027/28	2028/29	
Number of road safety audits conducted	204	204	204	204	
Number of reports on road crashes produced	7	7	7	7	
Number of speed operations conducted	2 308	2 308	2 308	2 308	
Number of K78 roadblocks held	42	42	42	42	
Number of drunken driving operations conducted	32	32	32	32	
Number of vehicles stopped and checked	604 446	—	—	—	
Number of learners enrolled and trained	122	105	105	105	
Number of reports produced on traffic training programmes implemented	4	4	4	4	
Number of road safety education programmes implemented	9	—	—	—	
Number of roadside operations conducted	—	360	360	360	
Number of road safety outreach programmes implemented for road users	—	4	4	4	
Number of road safety programmes implemented at schools	—	5	5	5	
Number of compliance inspections conducted	249	249	249	249	
Number of NaTIS audits conducted	37	37	37	37	
Number of NaTIS training sessions conducted	24	32	32	32	
Number of vehicles weighed	593 205	652 525	652 525	652 525	
Number of weighbridges calibrated	21	21	21	21	

9.4 Programme 4: Security Management

9.4.1. Description and Outputs

The Purpose of this programme is to coordinate the provision of security services in the province.

Table 9.13: Summary of payments and estimates: Security Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Programme Support	—	—	—	—	—	—	—	—	—
2. Provincial Security Operation	751 071	885 911	778 058	961 984	979 784	969 075	1 063 061	1 154 493	1 206 023
Total payments and estimates: Programme 4	751 071	885 911	778 058	961 984	979 784	969 075	1 063 061	1 154 493	1 206 023

Table 9.14: Summary of provincial payments and estimates by economic classification: Security Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	751 039	810 209	777 870	961 834	979 634	969 075	1 063 061	1 154 493	1 206 023
Compensation of employees	7 980	8 720	9 646	10 006	10 365	10 072	11 179	11 031	11 373
Goods and services	743 059	784 300	768 224	951 828	969 269	959 003	1 051 882	1 143 462	1 194 650
Interest and rent on land	–	17 189	–	–	–	–	–	–	–
Transfers and subsidies	–	75 545	164	–	–	–	–	–	–
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	75 545	164	–	–	–	–	–	–
Payments for capital assets	32	157	24	150	150	–	–	–	–
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	32	157	24	150	150	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 4	751 071	885 911	778 058	961 984	979 784	969 075	1 063 061	1 154 493	1 206 023

The programme was allocated budget baselines of R961 million for the 2025/26 financial year and has increased to R1.063 billion which is 10.5 per cent in the 2026/27 financial year. Budget for the programme is provided for travelling of officials to monitor operation of security services on all provincial government buildings while the project is solely allocated R1.049 billion for all security service providers to ensure payment are made according to PSIRA rate.

9.4.2 Service delivery measures

Programme 4: Security Management

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of sites monitored	820	830	830	830
Number of security awareness sessions conducted	8	8	8	8
Number of security vetting coordinated	30	30	30	30

9.5. Other programme information

9.5.1 Personnel numbers and costs

Table 9.15: Summary of departmental personnel numbers and costs: Community Safety, Security and Liaison

R thousands	Actual						Revised estimate		Medium-term expenditure estimate						Average annual growth over MTFF 2025/26 - 2028/29		
	2022/23		2023/24		2024/25		2025/26		2026/27		2027/28		2028/29		Pers. growth rate	Costs growth rate	% Costs of Total
	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs			
Salary level																	
1 – 6	1 043	363 103	1 009	383 752	1 157	428 221	1 295	–	1 295	474 679	1 342	501 973	1 342	515 562	1.2%	3.5%	51.4%
7 – 10	368	174 304	334	213 647	388	248 640	385	–	385	274 265	402	287 229	402	299 603	1.5%	4.1%	30.0%
11 – 12	60	80 100	63	60 250	65	65 058	49	–	49	66 131	50	72 330	50	77 538	0.7%	6.5%	7.6%
13 – 16	15	35 705	16	20 983	16	22 859	20	–	20	25 814	20	30 838	20	29 717	–	5.9%	2.9%
Other	584	19 603	551	17 678	1 759	42 946	1 676	–	1 676	71 116	2 028	82 470	2 028	83 987	6.6%	5.6%	8.1%
Total	2 070	672 815	1 973	696 310	3 385	807 724	3 425	–	3 425	912 005	3 842	974 840	3 842	1 006 407	3.9%	4.1%	100.0%
Programme																	
1: Programme 1	168	97 470	180	99 383	180	108 784	158	–	158	110 582	158	119 742	158	124 451	–	5.1%	12.3%
2: Provincial Secretariat for Police Service	484	43 137	480	41 480	1 680	58 855	1 029	–	1 029	65 041	1 378	78 374	1 378	82 211	10.2%	8.4%	7.8%
3: Transport Regulation	1 406	524 228	1 296	562 917	1 508	621 729	2 226	–	2 226	726 310	2 291	765 545	2 291	788 714	1.0%	3.6%	78.8%
4: Security Management	12	7 980	17	8 720	17	9 646	12	–	12	10 072	15	11 179	15	11 031	7.7%	4.1%	1.1%
Total	2 070	672 815	1 973	702 500	3 385	799 014	3 425	–	3 425	912 005	3 842	974 840	3 842	1 006 407	3.9%	4.1%	100.0%
Employee dispensation classification																	
Public Service Act appointees not covered by OSDs	–	–	–	–	–	–	1 626	1	1 627	850 441	1 672	883 696	1 672	906 291	0.9%	2.9%	92.3%
Public Service Act appointees still to be covered by OSDs	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Professional Nurses, Staff Nurses and Nursing Assistants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Legal Professionals	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Social Services Professions	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Engineering Professions and related occupations	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Medical and related professionals	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Therapeutic, Diagnostic and other related Allied Health Professionals	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Educators and related professionals	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Others such as interns, EPWP, learnerships, etc.	–	–	–	–	–	–	1 758	–	1 758	70 788	1 758	74 057	1 758	74 913	–	2.7%	7.7%
Total	3 384	1	3 385	921 229	3 430	957 753	3 430	957 753	3 430	981 204	3 430	1 003 959	0.4%	2.9%	100.0%		

1. Personnel numbers includes all filled posts together with those posts additional to the approved establishment

9.5.2 Training

Table 9.16: Information on training: Community Safety, Security and Liaison

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Number of staff	2 070	1 973	3 385	3 425	3 425	3 425	3 842	3 842	3 842
Number of personnel trained	270	270	1 480	1 490	1 490	1 490	1 490	1 490	1 490
of which									
Male	128	128	733	738	738	738	738	738	738
Female	142	142	747	752	752	752	752	752	752
Number of training opportunities	35	35	120	135	135	135	135	135	135
of which									
Tertiary	–	–	–	–	–	–	–	–	–
Workshops	35	35	40	45	45	45	45	45	45
Seminars	–	–	40	45	45	45	45	45	45
Other	–	–	40	45	45	45	45	45	45
Number of bursaries offered	–	–	–	–	–	–	–	–	–
Number of interns appointed	50	50	50	50	50	50	50	50	50
Number of learnerships appointed	40	40	40	40	40	40	40	40	40
Number of days spent on training	–	–	–	–	–	–	–	–	–
Payments on training by programme									
1. Administration	869	653	95	1 900	1 900	1 900	2 000	2 045	2 137
2. Provincial Secretariat For Police Service	–	–	3 796	–	–	–	–	–	–
3. Transport Regulation	–	5 076	7 980	9 847	9 847	6 923	12 300	12 809	13 385
4. Security Management	–	–	–	–	–	–	–	–	–
Total payments on training	869	5 729	11 871	11 747	11 747	8 823	14 300	14 854	15 522

From the R12.3 million budget allocated, R10.3 million is for the traffic training at Mpumalanga Traffic Training College and R2 million for departmental staff development.

9.5.3. Reconciliation of structural changes

There are no structural changes in the department.

Annexure to the Estimates of Provincial Revenue and Expenditure

Table B.1: Specification of receipts: Community Safety, Security and Liaison

	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
R thousand	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Tax receipts	1 254 541	1 292 589	1 426 568	1 520 000	1 520 000	1 520 000	1 605 000	1 685 000	1 770 000
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	1 254 541	1 292 589	1 426 568	1 520 000	1 520 000	1 520 000	1 605 000	1 685 000	1 770 000
Sales of goods and services other than capital assets	69 714	92 356	108 057	65 433	65 433	69 334	68 710	71 811	75 326
Sales of goods and services produced by department (excl. capital assets)	69 714	92 356	108 057	65 433	65 433	69 334	68 710	71 811	75 326
Sales by market establishments	69 714	92 356	108 057	65 433	65 433	69 334	68 710	71 811	75 326
Administrative fees	-	-	-	-	-	-	-	-	-
Other sales	-	-	-	-	-	-	-	-	-
Of which									
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other used current goods (excl. capital assets)	-	-	-	-	-	-	-	-	-
Transfers received from:	-	-	-	-	-	-	-	-	-
Other governmental units (Excl. Equitable share and conditional grants)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	145 805	169 282	99 083	131 000	131 000	131 000	128 750	135 730	147 000
Interest, dividends and rent on land	10 629	16 411	15 651	13 000	13 000	13 000	13 650	14 300	15 760
Interest	10 629	16 411	15 651	13 000	13 000	13 000	13 650	14 300	15 760
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	204	329	715	750	750	1 164	787	820	850
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	204	329	715	750	750	1 164	787	820	850
Financial transactions in assets and liabilities	62	322	5	-	-	35	-	-	-
Total	1 480 955	1 571 289	1 650 079	1 730 183	1 730 183	1 734 533	1 816 897	1 907 661	2 008 936

Table B.2: Receipts: Sector specific “of which” items

Table B.2: Receipts: Sector specific 'of which' items

	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
R thousand	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Community Safety, Security and Liaison									
Tax receipts									
.....									
Sales of goods and services other than capital assets	69 714	92 356	108 057	65 433	65 433	69 334	68 710	71 811	75 326
Sales of goods and services produced by department (excl. capital assets)	69 714	92 356	108 057	65 433	65 433	69 334	68 710	71 811	75 326
Sales by market establishments	69 714	92 356	108 057	65 433	65 433	69 334	68 710	71 811	75 326
.....									
Other sales	-	-	-	-	-	-	-	-	-
Of which									
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
.....									
Total	1 480 955	1 571 289	1 650 079	1 730 183	1 730 183	1 734 533	1 816 897	1 907 661	2 008 936

Table B.3: Payments and estimates by economic classification

Table B.3: Payments and estimates by economic classification: Community Safety, Security and Liaison

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	1 666 820	1 758 885	1 874 779	2 118 887	2 144 987	2 140 181	2 326 363	2 469 168	2 545 628
Compensation of employees	672 815	702 500	799 014	894 775	909 886	912 005	974 840	1 006 407	1 029 629
Salaries and wages	561 746	584 207	666 288	763 026	776 621	762 859	819 571	861 378	878 256
Social contributions	111 069	118 293	132 726	131 749	133 265	149 146	155 269	145 029	151 373
Goods and services	994 005	1 039 196	1 075 765	1 224 112	1 235 101	1 228 176	1 351 523	1 462 761	1 515 999
Administrative fees	8 859	8 552	11 887	11 376	10 532	11 496	13 114	11 087	11 583
Advertising	2 644	4 414	3 428	4 215	8 491	7 123	5 618	3 768	3 938
Minor assets	802	163	364	—	67	361	—	—	—
Audit costs: External	12 159	8 321	13 000	12 000	10 500	12 000	13 000	13 063	13 651
Catering: Departmental activities	7 297	6 621	18 776	16 164	16 346	15 701	13 738	12 141	12 687
Communication (G&S)	12 171	17 299	14 447	14 123	12 628	14 318	16 118	16 137	16 861
Computer services	15 733	8 571	13 417	7 900	7 900	7 793	10 408	7 920	8 277
Consultants: Business and advisory services	289	334	210	280	430	270	330	315	329
Legal services (G&S)	3 939	2 733	4 815	3 400	6 910	6 084	2 141	1 192	1 245
Contractors	47 276	48 836	33 992	43 509	32 849	31 918	51 823	44 619	46 627
Agency and support/outsourced services	25	—	—	—	—	—	—	—	—
Fleet services (incl. government motor transport)	43 497	35 770	41 275	40 138	36 138	36 071	30 653	48 495	38 368
Inventory: Clothing material and accessories	4 724	3 202	11 957	8 224	7 662	8 779	7 718	1 407	1 470
Inventory: Materials and supplies	—	—	—	—	530	—	—	—	—
Inventory: Other supplies	—	410	261	450	—	527	600	330	345
Consumable supplies	4 593	7 202	10 128	8 328	10 799	10 830	11 427	16 825	17 581
Consumables: Stationery, printing and office supplies	8 619	15 483	18 229	13 369	13 044	11 119	16 694	29 031	30 336
Operating leases	15 948	15 625	23 312	17 868	19 564	22 035	25 606	25 500	26 648
Rental and hiring	969	770	464	990	1 005	601	800	809	845
Property payments	751 167	793 625	779 134	967 077	973 710	967 034	1 072 273	1 163 123	1 215 198
Transport provided: Departmental activity	802	563	791	820	760	798	665	722	754
Travel and subsistence	50 826	52 691	62 662	40 809	48 608	51 876	43 870	51 886	54 218
Training and development	869	5 729	11 871	11 747	13 787	9 696	12 300	12 809	13 385
Operating payments	261	319	129	190	336	116	357	284	296
Venues and facilities	536	1 963	1 216	1 135	2 505	1 630	2 270	1 298	1 357
Interest and rent on land	—	17 189	—	—	—	—	—	—	—
Rent on land	—	17 189	—	—	—	—	—	—	—
Transfers and subsidies	4 868	80 901	6 916	4 223	4 223	3 998	5 356	2 979	3 114
Provinces and municipalities	287	475	515	400	400	341	413	432	451
Provinces	287	475	515	400	400	341	413	432	451
Provincial Revenue Funds	287	475	515	400	400	341	413	432	451
Departmental agencies and accounts	5	—	3	—	—	—	—	—	—
Departmental agencies (non-business entities)	5	—	3	—	—	—	—	—	—
Households	4 576	80 426	6 398	3 823	3 823	3 657	4 943	2 547	2 663
Social benefits	4 576	80 426	6 398	3 823	3 823	3 657	4 943	2 547	2 663
Payments for capital assets	10 798	29 528	39 384	21 150	23 950	23 814	18 723	13 375	13 833
Buildings and other fixed structures	—	944	532	—	—	—	—	—	—
Buildings	—	944	532	—	—	—	—	—	—
Machinery and equipment	10 798	28 584	38 852	21 150	23 950	23 814	18 723	13 375	13 833
Transport equipment	5 334	21 354	10 882	17 500	15 000	13 631	14 100	12 575	12 997
Other machinery and equipment	5 464	7 230	27 970	3 650	8 950	10 183	4 623	800	836
Payments for financial assets	100	—	—	—	—	—	—	—	—
Total economic classification	1 682 586	1 869 314	1 921 079	2 144 260	2 173 160	2 167 993	2 350 442	2 485 522	2 562 575

Table B.3(i): Payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	163 899	169 509	196 559	192 519	192 469	192 168	214 879	217 978	226 045
Compensation of employees	97 470	99 383	108 784	112 078	112 078	110 582	119 742	124 451	128 309
Salaries and wages	84 393	85 763	93 392	95 886	96 442	94 255	102 471	105 454	108 457
Social contributions	13 077	13 620	15 392	16 192	15 636	16 327	17 271	18 997	19 852
Goods and services	66 429	70 126	87 775	80 441	80 391	81 586	95 137	93 527	97 736
Administrative fees	372	408	752	415	570	415	603	455	475
Advertising	826	613	399	500	950	390	932	575	601
Minor assets	—	20	—	—	17	8	—	—	—
Audit costs: External	12 159	8 321	13 000	12 000	10 500	12 000	13 000	13 063	13 651
Catering: Departmental activities	323	428	444	650	564	181	495	518	541
Communication (G&S)	12 021	17 223	14 369	14 050	12 550	14 256	16 050	16 050	16 772
Computer services	2 033	1 074	1 027	3 000	2 000	783	1 500	1 664	1 739
Consultants: Business and advisory services	275	279	210	280	380	250	330	315	329
Legal services (G&S)	879	1 905	1 778	900	900	767	1 341	983	1 027
Contractors	459	181	100	400	960	558	100	400	418
Fleet services (incl. government motor transport)	1	—	—	—	—	—	—	—	—
Consumable supplies	997	2 280	4 606	4 743	4 793	4 772	5 010	4 707	4 919
Consumables: Stationery, printing and office supplies	605	1 071	446	915	1 260	946	1 180	959	1 002
Operating leases	15 948	15 625	23 312	17 868	19 564	22 035	25 606	25 500	26 648
Rental and hiring	—	—	—	—	15	13	—	—	—
Property payments	6 117	7 029	8 829	9 000	9 000	9 234	10 730	10 700	11 182
Transport provided: Departmental activity	—	—	14	—	—	—	—	—	—
Travel and subsistence	11 767	11 952	17 395	12 770	12 363	12 106	14 368	14 282	14 925
Training and development	869	653	95	1 900	1 940	1 676	2 000	2 045	2 137
Operating payments	252	308	122	190	315	106	272	284	296
Venues and facilities	526	756	877	860	1 750	1 090	1 620	1 027	1 074
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	1 178	935	2 827	535	785	762	2 444	689	720
Provinces and municipalities	287	475	515	400	400	341	413	432	451
Provinces	287	475	515	400	400	341	413	432	451
Provincial Revenue Funds	287	475	515	400	400	341	413	432	451
Households	891	460	2 312	135	385	421	2 031	257	269
Social benefits	891	460	2 312	135	385	421	2 031	257	269
Payments for capital assets	2 060	1 500	3 170	2 200	2 000	1 057	8 723	—	—
Machinery and equipment	2 060	1 500	3 170	2 200	2 000	1 057	8 723	—	—
Transport equipment	795	—	800	500	500	—	4 100	—	—
Other machinery and equipment	1 265	1 500	2 370	1 700	1 500	1 057	4 623	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 1	167 137	171 944	202 556	195 254	195 254	193 987	226 046	218 667	226 765

Table B.3(ii): Payments and estimates by economic classification: Provincial Secretariat for Police Service

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	56 102	56 829	83 593	120 017	119 867	118 045	95 650	98 856	100 173
Compensation of employees	43 137	41 480	58 855	103 492	99 212	98 041	78 374	82 211	82 781
Salaries and wages	38 768	37 050	54 082	96 149	93 388	92 977	70 467	74 346	74 562
Social contributions	4 369	4 430	4 773	7 343	5 824	5 064	7 907	7 865	8 219
Goods and services	12 965	15 349	24 738	16 525	20 655	20 004	17 276	16 645	17 392
Administrative fees	103	247	85	135	138	118	135	147	153
Advertising	1 307	2 890	2 207	2 700	6 826	6 426	3 623	2 324	2 429
Catering: Departmental activities	2 617	2 284	3 240	3 000	2 895	2 875	3 312	3 108	3 248
Communication (G&S)	78	27	19	22	27	18	15	28	30
Consultants: Business and advisory services	14	55	—	—	50	20	—	—	—
Contractors	869	858	181	1 200	1 200	1 200	1 200	1 259	1 316
Agency and support/outsourced services	25	—	—	—	—	—	—	—	—
Inventory: Clothing material and accessories	—	—	7 782	—	—	—	—	—	—
Consumable supplies	142	120	60	135	90	110	1 060	166	173
Consumables: Stationery, printing and office supplies	318	397	407	1 143	418	335	415	993	1 037
Rental and hiring	485	407	69	500	500	500	550	600	627
Transport provided: Departmental activity	634	303	604	700	450	393	400	612	639
Travel and subsistence	6 373	6 727	6 209	6 940	5 978	5 978	6 491	7 358	7 688
Training and development	—	—	3 796	—	2 000	2 000	—	—	—
Operating payments	—	—	—	—	3	1	—	—	—
Venues and facilities	—	1 034	79	50	80	30	75	50	52
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	—	1 198	264	162	162	162	224	236	248
Households	—	1 198	264	162	162	162	224	236	248
Social benefits	—	1 198	264	162	162	162	224	236	248
Payments for capital assets	489	490	29	250	400	300	—	—	—
Machinery and equipment	489	490	29	250	400	300	—	—	—
Other machinery and equipment	489	490	29	250	400	300	—	—	—
Payments for financial assets	100	—	—	—	—	—	—	—	—
Total economic classification: Programme 2	56 691	58 517	83 886	120 429	120 429	118 507	95 874	99 092	100 421

Table B.3(iii): Payments and estimates by economic classification: Transport Regulation

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	695 780	722 338	816 757	844 517	853 017	860 893	952 773	997 841	1 013 387
Compensation of employees	524 228	552 917	621 729	669 199	688 231	693 310	765 545	788 714	807 166
Salaries and wages	431 902	454 100	510 790	562 300	578 100	567 301	637 281	671 802	685 175
Social contributions	92 326	98 817	110 939	106 899	110 131	126 009	128 264	116 912	121 991
Goods and services	171 552	169 421	195 028	175 318	164 786	167 583	187 228	209 127	206 221
Administrative fees	8 361	7 876	11 035	10 801	9 799	10 954	12 356	10 474	10 944
Advertising	511	911	822	1 015	715	307	1 063	869	908
Minor assets	802	143	364	—	50	353	—	—	—
Catering: Departmental activities	4 357	3 909	15 092	12 514	12 882	12 643	9 926	8 510	8 893
Communication (G&S)	53	36	45	38	38	31	38	46	45
Computer services	13 700	7 497	12 390	4 900	5 900	7 010	8 908	6 256	6 538
Legal services (G&S)	60	319	1 084	1 000	1 510	1 268	800	209	218
Contractors	45 948	47 797	33 711	41 909	30 689	30 160	50 523	42 960	44 893
Fleet services (incl. government motor transport)	43 496	35 770	41 275	40 138	36 138	36 071	30 653	48 495	38 368
Inventory: Clothing material and accessories	4 724	3 202	4 175	8 224	7 662	8 779	7 718	1 407	1 470
Inventory: Materials and supplies	—	—	—	—	530	—	—	—	—
Inventory: Other supplies	—	410	261	450	—	527	600	330	345
Consumable supplies	3 424	4 751	5 462	3 420	5 886	5 918	5 326	11 920	12 456
Consumables: Stationery, printing and office supplies	7 665	13 957	17 323	11 231	11 286	9 758	15 019	26 995	28 209
Rental and hiring	484	363	395	490	490	88	250	209	218
Property payments	7 019	4 619	5 838	9 827	2 027	4 496	11 912	11 212	11 717
Transport provided: Departmental activity	168	260	173	120	310	405	265	110	115
Travel and subsistence	30 771	32 360	37 338	19 199	28 367	32 278	20 991	28 171	29 437
Training and development	—	5 076	7 980	9 847	9 847	6 020	10 300	10 764	11 248
Operating payments	9	11	5	—	15	7	35	—	—
Venues and facilities	—	154	260	195	645	510	545	190	199
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	3 690	3 223	3 661	3 526	3 276	3 074	2 688	2 054	2 146
Departmental agencies and accounts	5	—	3	—	—	—	—	—	—
Departmental agencies (non-business entities)	5	—	3	—	—	—	—	—	—
Households	3 685	3 223	3 658	3 526	3 276	3 074	2 688	2 054	2 146
Social benefits	3 685	3 223	3 658	3 526	3 276	3 074	2 688	2 054	2 146
Payments for capital assets	8 217	27 381	36 161	18 550	21 400	22 457	10 000	13 375	13 833
Buildings and other fixed structures	—	944	532	—	—	—	—	—	—
Buildings	—	944	532	—	—	—	—	—	—
Machinery and equipment	8 217	26 437	35 629	18 550	21 400	22 457	10 000	13 375	13 833
Transport equipment	4 539	21 354	10 082	17 000	14 500	13 631	10 000	12 575	12 997
Other machinery and equipment	3 678	5 083	25 547	1 550	6 900	8 826	—	800	836
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 3	707 687	752 942	856 579	866 593	877 693	886 424	965 461	1 013 270	1 029 366

Table B.3(iv): Payments and estimates by economic classification: Security Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	751 039	810 209	777 870	961 834	979 634	969 075	1 063 061	1 154 493	1 206 023
Compensation of employees	7 980	8 720	9 646	10 006	10 365	10 072	11 179	11 031	11 373
Salaries and wages	6 683	7 294	8 024	8 691	8 691	8 326	9 352	9 776	10 062
Social contributions	1 297	1 426	1 622	1 315	1 674	1 746	1 827	1 255	1 311
Goods and services	743 059	784 300	768 224	951 828	969 269	959 003	1 051 882	1 143 462	1 194 650
Administrative fees	23	21	15	25	25	9	20	11	11
Catering: Departmental activities	—	—	—	—	5	2	5	5	5
Communication (G&S)	19	13	14	13	13	13	15	13	14
Legal services (G&S)	3 000	509	1 953	1 500	4 500	4 049	—	—	—
Consumable supplies	30	51	—	30	30	30	31	32	33
Consumables: Stationery, printing and office supplies	31	58	53	80	80	80	80	84	88
Property payments	738 031	781 977	764 467	948 250	962 683	953 304	1 049 631	1 141 211	1 192 299
Travel and subsistence	1 915	1 652	1 720	1 900	1 900	1 514	2 020	2 075	2 168
Operating payments	—	—	2	—	3	2	50	—	—
Venues and facilities	10	19	—	30	30	—	30	31	32
Interest and rent on land	—	17 189	—	—	—	—	—	—	—
Rent on land	—	17 189	—	—	—	—	—	—	—
Transfers and subsidies	—	75 545	164	—	—	—	—	—	—
Households	—	75 545	164	—	—	—	—	—	—
Social benefits	—	75 545	164	—	—	—	—	—	—
Payments for capital assets	32	157	24	150	150	—	—	—	—
Machinery and equipment	32	157	24	150	150	—	—	—	—
Other machinery and equipment	32	157	24	150	150	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 4	751 071	885 911	778 058	961 984	979 784	969 075	1 063 061	1 154 493	1 206 023

Table B.4: Payments and estimates by economic classification: Conditional grant (Community Police Relations)**Table B.4(a): Payments and estimates by economic classification: Expanded Public Works Programme Integrated Grant for Provinces**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	2 038	1 527	1 674	3 684	3 684	3 684	3 859	-	-
Compensation of employees	2 038	1 527	1 674	3 684	3 684	3 684	3 859	-	-
Salaries and wages	2 038	1 527	1 674	3 684	3 684	3 684	3 859	-	-
Goods and services	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	2 038	1 527	1 674	3 684	3 684	3 684	3 859	-	-

Table B.4: Payments and estimates by economic classification: 'Goods and Services level 4 items'

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments									
Goods and services	994 005	1 039 196	1 075 765	1 224 112	1 235 101	1 228 176	1 351 523	1 462 761	1 515 999
Administrative fees	8 859	8 552	11 887	11 376	10 532	11 496	13 114	11 087	11 583
Advertising	2 644	4 414	3 428	4 215	8 491	7 123	5 618	3 768	3 938
Minor assets	802	163	364	-	67	361	-	-	-
Audit costs: External	12 159	8 321	13 000	12 000	10 500	12 000	13 000	13 063	13 651
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	7 297	6 621	18 776	16 164	16 346	15 701	13 738	12 141	12 687
Communication (G&S)	12 171	17 299	14 447	14 123	12 628	14 318	16 118	16 137	16 861
Computer services	15 733	8 571	13 417	7 900	7 900	7 793	10 408	7 920	8 277
Consultants: Business and advisory services	289	334	210	280	430	270	330	315	329
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	3 939	2 733	4 815	3 400	6 910	6 084	2 141	1 192	1 245
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	47 276	48 836	33 992	43 509	32 849	31 918	51 823	44 619	46 627
Agency and support/outsource services	25	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (incl. government motor transport)	43 497	35 770	41 275	40 138	36 138	36 071	30 653	48 495	38 368
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	4 724	3 202	11 957	8 224	7 662	8 779	7 718	1 407	1 470
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	530	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	410	261	450	-	527	600	330	345
Consumable supplies	4 593	7 202	10 128	8 328	10 799	10 830	11 427	16 825	17 581
Consumables: Stationery, printing and office supplies	8 619	15 483	18 229	13 369	13 044	11 119	16 694	29 031	30 336
Operating leases	15 948	15 625	23 312	17 868	19 564	22 035	25 606	25 500	26 648
Rental and hiring	969	770	464	990	1 005	601	800	809	845
Property payments	751 167	793 625	779 134	967 077	973 710	967 034	1 072 273	1 163 123	1 215 198
Transport provided: Departmental activity	802	563	791	820	760	798	665	722	754
Travel and subsistence	50 826	52 691	62 662	40 809	48 608	51 876	43 870	51 886	54 218
Training and development	869	5 729	11 871	11 747	13 787	9 696	12 300	12 809	13 385
Operating payments	261	319	129	190	336	116	357	284	296
Venues and facilities	536	1 963	1 216	1 135	2 505	1 630	2 270	1 298	1 357
Total economic classification	994 005	1 039 196	1 075 765	1 224 112	1 235 101	1 228 176	1 351 523	1 462 761	1 515 999

Table B.5: Details on infrastructure

Not applicable

Table B. 6: Detailed information for PPP's

The PPP's is not applicable in the department.

Table B.7: Detailed financial information for public entities

The Public Entities is not applicable in the department.

Table B.7 (a): Summary of departmental transfers to other entities (e.g. NGOs)

Transfers to other entities is not applicable in the department

Table B.8: Details on transfers to local government

Not applicable

Table B.9: Summary of payments and estimates by district and municipal area

Table B.9: Summary of payments and estimates by district and municipal area: Community Safety, Security and Liaison

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Gert Sibande District Municipality	274 618	308 601	319 975	323 975	323 975	323 975	329 009	337 567	352 757
Albert Luthuli	30 259	33 232	34 333	35 333	35 333	35 333	35 333	36 989	38 654
Msukaligwa	58 800	57 599	59 900	60 900	60 900	60 900	61 900	62 090	64 884
Mkhondo	46 942	55 990	58 700	59 700	59 700	59 700	59 734	60 897	63 637
Pixley Ka Seme	21 300	17 800	19 808	20 808	20 808	20 808	21 808	23 098	24 137
Lekwa	36 782	43 990	43 505	43 505	43 505	43 505	44 505	46 897	49 007
Dipaleseng	27 260	33 090	34 800	34 800	34 800	34 800	35 800	36 598	38 245
Govan Mbeki	53 275	66 900	68 929	68 929	68 929	68 929	69 929	70 998	74 193
Nkangala District Municipality	228 650	275 596	302 544	303 544	303 544	303 544	357 444	373 531	390 340
Victor Khanye	47 674	51 899	53 424	53 424	53 424	53 424	67 624	70 667	73 847
Emalahleni	17 928	30 200	35 300	36 300	36 300	36 300	47 300	49 429	51 653
Steve Tshwete	19 461	28 900	33 800	33 800	33 800	33 800	38 300	40 024	41 825
Emakhazeni	37 994	43 900	46 800	46 800	46 800	46 800	59 900	62 596	65 413
Thembisile Hani	70 915	80 909	86 250	86 250	86 250	86 250	87 350	91 281	95 389
Dr JS Moroka	34 678	39 788	46 970	46 970	46 970	46 970	56 970	59 534	62 213
Ehlanzeni District Municipality	176 560	179 842	193 745	194 745	194 745	194 745	220 045	229 948	240 296
Thaba Chweu	41 696	43 334	45 665	45 665	45 665	45 665	55 665	58 170	60 788
Nkomazi	70 907	76 788	80 230	80 230	80 230	80 230	86 530	90 424	94 493
Bushbuckridge	31 017	28 800	33 100	34 100	34 100	34 100	39 100	40 860	42 699
MP326	32 940	30 920	34 750	34 750	34 750	34 750	38 750	40 494	42 316
District Municipalities	-	-	-	-	-	-	-	-	-
Gert Sibande District Municipality	-	-	-	-	-	-	-	-	-
Nkangala District Municipality	-	-	-	-	-	-	-	-	-
Ehlanzeni District Municipality	-	-	-	-	-	-	-	-	-
Whole Province	1 002 758	1 105 275	1 104 815	1 321 996	1 350 896	1 345 729	1 443 944	1 544 476	1 579 182
Total	1 682 586	1 869 314	1 921 079	2 144 260	2 173 160	2 167 993	2 350 442	2 485 522	2 562 575

Vote 10

Health

To be appropriated by Vote in 2026/27	R 21 193 365 000
Direct Charge	R 0
Responsible MEC	MEC of Health
Administrating Department	Health
Accounting Officer	Head: Health

1. Overview

Vision

“A healthy long living Society”

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.

Strategic objectives

The department has a number of strategic outcomes that are aligned with the National Development Plan (NDP) 2030, Sustainable Development Goals 2030, MTDP 2024-2029 and the National Health sector priorities.

The strategic outcomes include the following:

- Financial Management strengthened in the health sector
- Improved access to equitable healthcare services
- National Health Insurance awareness improved
- Improved responsiveness to community needs
- Reduced burden of disease
- HIV and AIDS related deaths reduced
- TB Mortality reduced
- Malaria related deaths reduced
- Mortality due to NCDs reduced
- Improved maternal and child health
- Mental health care integrated in Primary Health Care
- Improved access to affordable and quality healthcare
- Employment in line with equity targets
- Health infrastructure optimized for delivery of care

The Acts, rules and regulations the department considered;

- *Constitution of the Republic of South Africa (Act No. 108 of 1996),*
- *National Health Act (Act No. 61 of 2003)*
- *Pharmacy Act (Act No 53 of 1974, as amended)*
- *Medicines and Related Substance Control Act, (Act No. 101 of 1965 as amended)*
- *Mental Health Care Act (Act No. 17 of 2002)*
- *Medical Schemes Act (Act No131 of 1998)*
- *Council for Medical Schemes Levy Act (Act 58 of 2000)*
- *Nursing Act (Act No 33 of 2005)*
- *Human Tissue Act (Act No 65 of 1983)*
- *Sterilization Act (Act No. 44 of 1998)*
- *Choice on Termination of Pregnancy Act (Act No. 92 of 1996 as amended)*
- *Tobacco Products Control Act (Act No. 83 of 1993 as amended)*
- *National Health Laboratory Service Act (Act No.37 of 2000)*
- *South African Medical Research Council Act (Act 58 of 1991)*
- *The Allied Health Professions Act (Act No.63 of 1982 as amended)*
- *Foodstuffs, Cosmetics and Disinfectants Act (Act No. 54 of 1972 as amended)*
- *Hazardous Substances Act (Act No. 15 of 1973)*
- *Dental Technicians Act (Act No. 19 of 1979)*
- *Health Professions Act (Act No. 56 of 1974)*
- *Allied Health Professions Act (Act No. 63 of 1982, as amended)*
- *Occupational Diseases in Mines and Works Act (Act No 78 of 1973 as amended)*
- *Academic Health Centers Act (Act No.86 of 1993)*
- *Child Care Act (Act 74 of 1983)*
- *Public Finance Management Act (Act No 1 of 1999 as amended)*
- *Division of Revenue Act*
- *Promotion of Access to Information Act (Act No 2 of 2000)*
- *Promotion of Administrative Justice Act (Act No 3 of 2000)*
- *Preferential Procurement Policy Framework Act, 2000*
- *Broad Based Black Empowerment Act (Act No. 53 of 2003)*
- *Public Service Act (Proclamation No. 103 of 1994)*
- *Labour Relations Act (Act No. 66 of 1995)*
- *Basic Conditions of Employment Act (Act No. 75 of 1997)*
- *Employment Equity Act (No 55 of 1998)*
- *Skills Development Act (Act 97 of 1998)*
- *Occupational Health and Safety Act (Act No. 85 of 1993 as amended)*
- *Compensation for Occupational Injuries and Diseases Act (No. 130 of 1993 as amended)*

Core functions and responsibilities

The department of Health has a mandate to provide quality health services that are preventative, curative and rehabilitative to the people of Mpumalanga Province and beyond. The departmental budget vote has eight main divisions, namely *Administration, District Health Services, Emergency*

Medical Services, Provincial Hospital Services, Central Hospital Services, Health Sciences and Training, Health Care Support Services and Health Facilities Management.

The District Health Services is foundation for service delivery within which comprehensive primary health care and district hospital services are provided to the community using the District Health System. The Department provides a comprehensive primary health care package that includes amongst Child Health, STI and AIDS, TB, Reproductive Health, Mental Health, Chronic Disease Trauma and Injury services. These services are rendered to communities through a mix of healthcare facilities, which include Clinics, Community Health Centers (CHCs), and District Hospitals. Furthermore, services are rendered through the use of Mobile Services, Ward-Based Services, Outreach Teams, and Integrated School Health Services in partnership with Non-Profit Organizations.

Emergency Medical Services provides pre-hospital medical services, inter-hospital transfers, rescue and planned Patient Transport to all inhabitants of Mpumalanga Province within the national norms of 30 minutes in urban areas and 60 minutes in rural areas.

Provincial Hospital Services renders secondary health services in Regional Hospitals and provides TB services in Specialized Hospitals.

Central Hospital Services provide a package of specialized services and a platform for training of health care workers including research. The province does not have a full complement of tertiary services and refers cases to Gauteng Department of Health. Developmental plans are underway to improve a package of services in the Department.

Health Care Support Services ensures the availability of medicines, clean linen, and well-serviced life servicing devices, forensic services, orthotic and prosthetic including other ancillaries.

Health Facilities Management build, upgrade, renovate, rehabilitate, and maintain facilities.

Overview of the main services that the Department intends to deliver primarily include the following:

- Comprehensive primary health care services.
- Pre-hospital medical services, inter-hospital transfers, rescue and planned patient transport to all inhabitants of Mpumalanga Province.
- Level 1, 2 and 3 hospital services that include district, TB specialized, regional and tertiary hospitals hospital services.
- Forensic pathology services.

External activities and other events relevant to budget decisions

The following have an influence on budget considerations:

- Global growth is projected at 3.3 percent for 2026 and 3.2 percent for 2027. However, this is still below the historical average of 3.7 percent (2000-2019). Global inflation is expected to

fall, but US inflation will return to target more gradually. Key downside risks are reevaluation of technology expectations and escalation of geopolitical tensions.

- The South African economy is expected to perform below the global average, with real GDP growth predicted to be 1.4 and 1.5 per cent in 2026 and 2027, respectively. The official unemployment rate in South Africa at the end of quarter 4 of 2025 was 31.4 per cent, while that in the Mpumalanga was 32.3 per cent. Furthermore, Mpumalanga recorded a decrease in the official unemployment rate, down by 1.7 percentage points from year-on-year. Furthermore, 34 per cent of those aged 15-24 years are currently not in employment, education or training.
- The World Economic Forum Global Risks Report 2025 indicates that the five biggest risks posed to South Africa are: unemployment or lack of economic opportunity; insufficient public services and social protections (including education, infrastructure and pensions); crime and illicit economic activity; disruptions to critical infrastructure; and economic downturn (e.g. economic downturn and stagnation).
- All of these risks pose threats to the public health system as the demand on it increases. This could be due to loss of access to private health care as people can no longer afford it due to increasing cost of living coupled with stagnating wages, or loss of income. In addition, water supply issues could increase risk of communicable disease outbreaks, which further increase demand for healthcare services.
- Provincial economic growth is forecast to be less than the national forecast at less than 1.7 per cent over 2024-2028. There is a high poverty rate with 51.2 per cent of the population living below the lower bound poverty line, i.e. less than R1 058 per person per month. Furthermore, there is a high level of income inequality with a provincial Gini coefficient of 0.60. The poorest 40 per cent of households receive only 7.7 per cent of income, which is below the NDP target of 10 per cent by 2030.

1.1. Aligning Departmental budget to achieve government's prescribed outcomes

The Department will contribute to MTDP 2024-2029 priority no 3: Reduce Poverty and Tackle the High Cost of Living as through the following sector priorities:

Pursue achievement of universal health coverage through the implementation of the National Health Insurance to address inequity and financial hardship in accessing quality health care – this will be done through achieving Ideal Clinic and Ideal Hospital Status for all facilities; ensuring all facilities are accredited to provide healthcare under NHI

Strengthen the primary health care (PHC) system by ensuring that home and community- based services, as well as clinics and community health centres are well resourced and appropriately staffed to provide the promotive, preventive, curative, rehabilitative and palliative care services required for South Africa's burden of disease – through strengthening services that address both communicable and non-communicable disease to raise the life expectancy to 70; Strengthen antenatal care services; increase percentage of ANC booking before 20 weeks; upskill staff; increase postnatal visits within 6 days; increase access to contraceptive services; Linking HIV positive clients to care services; implementing differentiated models of care to strengthen linkage, adherence and retention in care.

Improve the quality of health care at all levels of health establishments, inclusive of private and public facilities – through training of doctors as specialists through universities, training of professional nurses through the Mpumalanga Nursing College

Improve resource management by optimizing human resources and healthcare infrastructure and implementing a single electronic health record – through increasing the number of hospitals providing the full package of tertiary services; increasing number of hospitals providing mental healthcare services; ensuring all facilities are implement Health Patient Registration System.

2. Review of the current financial year performance (2025/26)

The outcome for Health sector is “A long and healthy life for all South Africans”. All the programs, projects and interventions of the department are geared towards achieving this outcome and other provincial priorities.

The department has finalized its key priorities, with the essential interventions targeted at:

Programme 1: Administration - The audit is in progress and plans remain underway to obtain a clean audit outcome.

- Percentage of women appointed in Senior Management positions: Quarter 3 progress is 54% (against a quarter 3 target of 50%)
- Percentage of representation on employment of persons with disabilities across all levels a consecutives year now. Quarter 3 progress is 0.5% (against a quarter 3 target of 2%)
- Percentage of youth appointed is currently: Quarter 3 progress is 34% (against a target of 30%)

Programme 2: District Health Services - The following key indicators measure the implementation of health policies and measure the effectiveness of the health system strengthening.

The progress for key performance indicators thus far in 2025/26 is:

- ART adults remain in care rate (12 months): quarter 3 progress is 70.4% (against a quarter 3 target of 95%).
- ART child remain in care rate (12 months): quarter 3 progress is 76.1% (against a quarter 3 target of 95%).
- Adult - viral load suppressed rate (12 months): quarter 3 progress is 79.4% (against a quarter 3 target of 95%).
- Child - viral load suppressed rate (12 months): quarter 3 progress is 52.5% (against a quarter 3 target of 95%).
- All DS-TB client LTF rate: quarter 3 progress is 5.3% (against a quarter 2 target of <6%).
- All DS-TB Client Treatment Success Rate: quarter 3 progress is 77.6% (against a quarter 3 target of 80%).
- Couple Year Protection Rate: quarter 3 progress is 54.0% (against a quarter 3 target of 60.77%).

- Delivery 10 to 14 years in facility rate: quarter 3 progress is 26 (against quarter 3 target of 53).
- Maternal Mortality in facility Ratio: quarter 3 progress is 129.7/100 000 (against quarter 3 target of 106/100 000).
- Live birth under 2500g in facility rate: quarter 3 progress is 13.6% (against a quarter 3 target 13.2%).
- Neonatal (<28 days) death in facility rate: quarter 3 progress is 15.6/1000 (against a quarter 3 target of <10.5/1000).
- Immunization under 1year coverage: quarter 3 progress is 76.4% (against a quarter 3 target of 90%).

Programme 3: Emergency Medical Services (EMS) - The purpose of Emergency Medical Services is to provide pre-hospital medical services, inter-hospital transfers, Rescue and Planned Patient Transport to all inhabitants of Mpumalanga Province within the revised national norms of 30 minutes in urban and 60 minutes in rural areas.

The third quarter performance for the programme in 2024/25 is as follows:

- EMS P1 urban response under 30 minutes rate: quarter 3 progress is 100% (against a quarter 2 target of 65%).
- EMS P1 rural response under 60 minutes rate: quarter 3 progress is 77% (against a quarter 3 target of 69%).

Programme 4 and 5: Regional, TB Specialized and Tertiary hospitals- The purpose is to provide health services in regional hospitals and TB specialized hospital services (Programme 4) and tertiary hospital services (Programme 5).

The third quarter performance for the programme 4 in 2024/25 is as follows:

- Number of maternal deaths in facility: quarter 3 progress is 3 (against a quarter 8 target of 8).
- Number of deaths in facility under 5 years: quarter 3 progress is 173 (against a quarter 3 target of 60).
- Child under 5 years diarrhoea case fatality rate: quarter 3 progress is 2 (against a quarter 3 target of 2).
- Child under 5 years pneumonia case fatality rate quarter 3 progress is 1 (against a quarter 3 target of 2).

The third quarter performance for the programme 5 in 2024/25 is as follows:

- Number of deaths in facility under 5 years: quarter 3 progress is 70 (against a quarter 3 target of 60)
- Child under 5 years diarrhoea case fatality rate quarter 3 progress is 2 (against a quarter 3 target of 1)
- Child under 5years pneumonia case fatality rate quarter 3 progress is 1 (against a quarter 3 target of 1)

Programme 6: Health Sciences and training - The purpose of programme 6 is to ensure the provision of skills development programmes in support of the attainment of the identified strategic objectives of the Department

- Number of healthcare workers trained on critical clinical skills: quarter 3 progress is 1278 (against a quarter 3 target of 1000)

Programme 7: Health Service Support - The progress for key performance indicators thus far in 2024/25 is:

- Percentage availability of EML at the depot: quarter 3 progress is 88% (against a quarter 3 target of 90%)
- Number of orthotic and prosthetic devices issued: quarter 3 progress is 1829 (against a quarter 3 target of 1200)

Programme 8: Health Facility Management and Infrastructure - The purpose of the programme is to build, upgrade, renovate, rehabilitate and maintain health facilities. The department is implementing all construction and maintenance projects through the Department of Public Works, Roads and Transport (DPWRT) and all projects *are at different stages of completion*.

The progress for key performance indicators thus far in 2025/26 is:

- Upgrade and additional projects completed: progress is Siyabuswa CHC at 10%, Witbank Hospital- Upgrading of Mental ward at 65%, Matikwane Hospital- refurbishment of paediatric ward at 10%, Matikwane Hospital- refurbishment of Maternity ward at 12% and MN Cindi clinic at 29% (against an annual target of 6)
- New and replacement projects completed: progress to date is New Mapulaneng Hospital Phase 3A at 84%, New Mapulaneng Hospital Phase 3B at 99%, New Mapulaneng Hospital Phase 3C at 96%, KwaMhlanga Hospital- construction of maternity ward at 46%, Dumphries clinic construction of new clinic at 94%, Troya clinic construction of new clinic at 99%, Langkloof clinic construction of new clinic at 33%, Alexandria clinic construction of new clinic at 27%, Lebohang clinic construction of new clinic at 13% (against an annual target of 7).

3. Outlook for the coming financial year (2026/27)

The department has allocated MTEF budget in line with the MTDP priorities, which include the following:

Reduction in the Number of Preventable Maternal and Neonatal Deaths in Health Facilities

To advance its commitment to reducing preventable maternal and neonatal deaths, the department will prioritise a comprehensive strengthening of clinical quality and workforce capacity across district hospitals and Community Health Centres (CHCs). A province-wide skills audit and clinical quality assessment will be conducted to identify gaps in midwifery, obstetric emergency management, neonatal resuscitation, and adherence to maternity care protocols.

A structured 5-day integrated maternal and neonatal health training programme will be implemented in every sub-district, targeting midwives, advanced midwives, medical officers, and professional nurses, ensuring consistent and standardised clinical competence.

In partnership with universities, the department will capacitate at least 30 clinicians through advanced obstetric and maternal health programmes. To relieve district hospitals of unnecessary pressure and bring safe delivery services closer to communities, the department will strengthen low-risk delivery services at three pilot CHCs: Siphosensimbi, Embalenhle, and Nelspruit.

Reduction in the number of neonatal deaths

Improving neonatal survival rates will be supported through strategic investment in essential clinical infrastructure and specialized human resources. The department will procure critical medical equipment required to establish High Care Areas in two hospitals, enabling improved monitoring and management of high-risk newborns.

To reinforce specialist capacity, the department will proceed with the appointment of four medical specialists dedicated to neonatal and maternal care. Furthermore, the procurement of 15 bakkies for DCST doctors will ensure consistent physical presence in facilities, enabling frequent clinical mentorship, onsite case reviews, and rapid response to emerging challenges in neonatal care.

All People Living with HIV know their status

To increase HIV status awareness, the department will implement community-centered and high-impact HIV testing strategies. This includes the establishment of three men's clinics across the districts—safe, male-friendly sites designed to increase testing uptake among men.

The department will further implement the three-test HIV testing strategy, distribute HIV self-screening kits through partner organizations, and promote a combination prevention approach that includes PrEP, condoms, Lenacapavir, and medical circumcision.

95% of PLHIV are on ARVs. Funding amounting to R1.618 billion was allocated for the following activities:

To improve treatment initiation and retention, the department will scale up the Universal Test and Treat approach, ensuring immediate initiation on ART for all who test positive. Implementation of the 3- and 6-month multi-month dispensing policy will be expanded to improve continuity of care and reduce facility congestion.

The department will also continue rolling out the Close the Gap Campaign, which aims to identify patients not yet in care, bring them back into the treatment cascade, and improve long-term treatment adherence.

95% of PLHIV on ARVs are virally suppressed

Achieving viral suppression will be driven by strengthened psychosocial support and clinical follow-up. The department will implement Advanced Adherence Counselling without interruptions, ensuring patients struggling with treatment adherence receive targeted support.

In addition, facilities will continue applying the Results-for-Action policy, using real-time viral load data to trigger immediate follow-up and intervention for patients with elevated viral loads.

Increased number of facilities achieving and maintaining Ideal Clinic Status

To maintain momentum in improving primary healthcare quality, the department will invest R 2 million in the procurement of medical equipment and key material resources required for sustained Ideal Clinic Status across all PHC facilities. The budget amounting to *R2 million* is allocated for the upgrades will ensure that infrastructure, equipment, and essential supplies remain at the required standards to deliver high-quality care.

Increased number of facilities achieving and maintaining Ideal Hospital Status

To support district hospitals in reaching and maintaining Ideal Hospital standards, the department will procure the necessary medical equipment and maintenance resources. The budget allocated is R25.5 million. This strategic investment will enable hospitals to meet quality standards relating to infrastructure, safety, efficiency, and patient-centered care.

Increased access to PHC services through mobile clinic services

To expand PHC access in underserved and remote communities, the department will procure and convert nine mobile clinics a budge amounting to *R10 million has been allocated*. These mobile units will allow broader coverage, increase service availability, and reduce barriers to essential healthcare services.

Improved performance on HIV, TB, MCWYH, NCDs and Ideal Clinic Subcomponent 53 through Community Health Worker strengthening

The department will enhance community-level health outcomes by strengthening the capacity of Community Health Workers (CHWs). A total of 3,000 CHWs will be trained on Foundation Phase competencies and health promotion practices.

To modernize data collection, 1,500 tablets will be contracted to digitize household screening data. Additionally, uniforms will be provided for 1,120 CHWs to address current shortages and support a professional community health workforce.

Reduction of vaccine-preventable diseases. The budget of R4.3 million was allocated

The department will strengthen immunization services by procuring nine mobile health service units, enhancing outreach capacity. Additionally, 50 vaccine fridges and related consumables will be purchased to maintain cold chain integrity, and growth-monitoring equipment and consumables will be procured to support comprehensive child health services.

Expansion of specialized Tertiary Services

To widen access to specialized medical care, the department will train 20 medical officers in partnership with academic institutions. This expanded registrar training programme will improve the province's capacity to deliver advanced and specialized healthcare services.

New PHC facilities operationalized. Funding amounting to R41.658 million was allocated for the following facilities:

To improve PHC access, the department will operationalize several new clinics by providing essential equipment and furniture. Facilities include Ethandukukhanya, Barberton, Lefisoane, Kinross, Lebohang, Dumphries, Alexandra, Langkloof, Vezokuhle, and Troya. These facilities will expand the geographic availability of primary healthcare services and strengthen community-level access.

New hospital facility operationalized. An amount of R13.342 million was allocated

To improve access to high-quality specialized services, the department will operationalize maternal ward, theater to deal with orthopedic backlog in King Nyabela Hospital, ensuring the delivery of necessary equipment and furniture to support full clinical functionality.

Strengthened Community Mental Health Services. A budget of R15 million was allocated.

To expand mental health access, the department will establish and operationalize community mental health programmes. The mental health workforce will be strengthened through the appointment of 20 registered counsellors. To support diagnostic and therapeutic services, 23 assessment tools will also be procured.

4. Reprioritization

In the 2026/27 financial year the department reprioritized an amount of R 270.912 million from goods and services to compensation of employees and transfers and subsidies. The reprioritization to transfer and subsidies was done on the District Health Programmes Grant to fund the withdrawal of the USAID and PEPFAR funding as the funding allocated in the 2025 adjusted appropriation was not sustained over the MTEF. Items affected by the reprioritization are laboratory services and the allocation of ART in medicine.

The breakdown of the R270.912 million reprioritized from goods and services is R 242.794 million which funds Non-Profit Institutions under transfers and subsidies for the withdrawn PEPFAR services which entail management of patients within health facilities, marketing of programmes and management of data and reporting and; R 28.118 million for compensation of employees for appointments to reduce maternal, pediatrics and neonatal mortality as a departmental priority. A budget amount of R 16.230 million was also reprioritized from machinery and equipment to compensation of employees to fund waste management post and improve capacity in planning and policy.

5. Procurement

The department will uphold the provisions of the PFMA Act 1 of 1999 (as amended) which seeks to ensure fairness and equity in the business dealings of the department. Procurement of goods and services will be confined within the procurement and demand plan as linked to Annual Performance Plan (APP) and operational plans.

The department participates in number of the National Treasury contracts that are aimed at yielding efficiency gains through economies of scale. The department will also participate in the provincial transversal contracts issued by the Provincial Treasury. The department plans to award contracts to improve speed of procurement. The department will engage in projects to improve efficiency in the procurement of goods and services.

Major procurement made was the procurement of the MRI for Rob Ferreira hospital which is the first of its kind in the province in the 2024/ 25 financial year.

In the 2025/26 financial year awards were made for pharmaceutical depot, waste management, food and a panel for health technology for a period of 3 years. Procurement made were 3 digital X-ray for Tintswalo hospital, Carolina hospital, and Bernice Samuel. In the oncoming financial year, the outsource service for renal services will be fully insourced. The following services will be procured in the 2026/27 financial year maintenance of life saving devices, maintenance of health facilities, radiology and oncology services. The department plans to procure and appoint clinical stationery, hygiene services, CT scan, and a panel of legal services.

6. Receipts and financing

6.1. Summary of receipts

Table 10.1 gives the source of funding for Vote 10 over the seven-year period 2022/23 to 2028/29. The table also compares the actual and budgeted receipts against actual and budgeted payments.

Table 10.1: Summary of receipts: Health

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25		2025/26		2026/27	2027/28	2028/29
Equitable share	12 565 228	13 525 128	14 313 695	15 239 387	15 746 901	15 746 901	16 500 251	17 235 043	17 771 053
Conditional grants	3 617 278	3 409 271	3 646 587	3 705 074	3 843 571	3 843 571	3 871 308	3 915 088	4 052 040
Health Facility Revitalisation Grant	463 310	462 955	459 295	474 122	474 122	474 122	504 907	430 805	454 407
Human Resources and Training Grant	274 266	281 115	279 435	286 454	286 454	286 454	299 521	307 989	318 494
District Health Programme Grant	2 638 302	2 400 613	2 575 224	2 612 272	2 730 491	2 730 491	2 723 670	2 837 878	2 929 616
National Tertiary Services Grant	145 385	151 943	274 508	286 661	306 939	306 939	297 144	300 911	310 753
National Health Insurance Grant	82 875	99 022	49 346	35 145	35 145	35 145	35 918	37 505	38 770
Expanded Public Works Programme Integrated Grant for Provinces	13 140	13 623	8 779	10 420	10 420	10 420	10 148	-	-
Own Revenue	688 626	649 614	751 925	786 514	786 514	786 514	821 806	858 787	885 409
Other	163 101	200 000	280 034	20 000	59 000	59 000	-	-	-
Total receipts	17 034 233	17 784 013	18 992 241	19 750 975	20 435 986	20 435 986	21 193 365	22 008 918	22 708 502
Total payments	17 008 896	17 666 919	18 950 281	19 750 975	20 435 986	20 435 986	21 193 365	22 008 918	22 708 502
Surplus/(deficit) after financing	25 337	117 094	41 960	-	-	-	-	-	-

In the 2023/24 financial year the conditional grants baseline budget was revised downward by R93.566 million. The reduction on the District Health Programmes Grant was due to the discontinuing of the Covid-19 funding. However, other grants baseline increased, and the department received funding for Expanded Public Works Programme Integrated Grant for Provinces which it did not receive in the 2021/22 financial year

The department was allocated R18.697 billion for the 2024/25 financial year which was adjusted to R18.992 billion though the adjusted appropriation which resulted in an outcome of R18.950 billion. The incline between 2022/23 and 2024/25 financial year was due to the baseline increases on both equitable share and conditional grants allocations. The once-off Covid-19 funding to support the Health Sector was not allocated to the department in the 2022/23 financial year. The department has used part of the baseline increase to provide for the Covid-19 budget pressures. The compensation of employees for Covid-19 interventions funded from the grant will not continue as the component funding was discontinued.

In the 2024/25 financial year the budget increased by R1.187 billion against the 2022/23 main appropriation, of which R 200 million was rescheduled to fund the Middelburg hospital project and

the variance to fund cost of living adjustment, mental health personnel, Witbank hospital neonatal, operationalization of CHC's, Medical Officers intake and Ambulances, Linah Malatji Hospital and the grant increase. The increase of R758 million in the 2025/26 financial year is due to the additional allocation to cater for the MTEF impact caused by the 2023 wage agreement. However, although it shows an overall increase the own revenue has decreased by R145.411 million and a fiscal consolidation increase amounting to R325.504 million.

All in all, there is a 5 percent growth as per the CPI and in real terms the growth is 0.1 per cent. In the year 2025/26 financial year the budget grows by 4 per cent, which is 0.4 per cent below the CPI amounting to R 587.734 million. The increase is due to adjustment baseline and the once off special allocation for the construction of the three clinics in the districts which is maintained over the MTEF. In the 2026/27 financial year the budget grows by 4.14 per cent, which is below the CPI amounting to 0.4 per cent below the CPI amounting to R 734.898 million. The increase is due to adjustment baseline, incline in the provincial own revenue carried through the MTEF period, and special allocations for the compensation of employees pressures, reduction of accruals on key accounts and the operationalization of health facilities.

The conditional grant has an R115.467 million increase in the 2025/26 financial year due to the additional funding on the National Tertiary Grant (NTSG) to establish tertiary services, the annual funding of the EPWP grants. However, there was a budget reduction on the District Health Programme Grant and the National Insurance Grant (NHI). The oncology component which was funded on the NHI grant has been moved to the NTSG grant.

In the 2026/27 financial year the budget growth amounts to R1.442 billion due to the additional national health sector funding, provincial funding to fund operationalization of health facilities, conditional grant baselines, CPI and increase in own revenue. The national funding was received during the 2025 financial year adjustment budget to fund employment of health professionals, implementation of the court order on Community Health Workers (CHW's) and towards the reduction of health accruals. Therefore, the allocated budget in the current year was to sustain the carry-down impact of the appointments and ensure drastically reduction of accruals in the health sector. The Provincial allocation amounting to R55 million was to fund operationalization of 9 PHC facilities and one district hospital.

Conditional grants

Statutory Human Resource and Health Professions Training and Development Grant – The conditional grant supports the departmental Health Sciences and Training Programme in funding services relating to training and development of health professions.

Health Facility Revitalization Grant – To help accelerate construction, maintenance, upgrading and rehabilitation of new and existing infrastructure in health including, health technology, organizational development and quality assurance; to enhance capacity to deliver health infrastructure.

National Health Insurance Grant – To expand the healthcare service benefits through the strategic purchasing of services from healthcare providers.

National Tertiary Services Grant – The grant enables the department to transform and introduce the tertiary hospital service delivery platform in line with national policies for the improvement of quality of health services.

District Health Programmes Grant – This is aimed at ensure integrated management of the HIV/AIDS pandemic in the Mpumalanga province and to support the implementation of the HIV/AIDS and STI Strategic plan of the country. The grant also provides for the initiatives related to the Covid-19 pandemic.

Social Sector Expanded Public Works Programme Incentive Grant for Provinces – To incentivize provincial departments to expand work creation efforts through the use of labor-intensive delivery methods.

EPWP Integrated – To incentivize provincial departments to expand work creation efforts through the use of labor-intensive delivery methods in the following identified focus areas, in compliance with the Expanded Public Works Programme guidelines: road maintenance and the maintenance of buildings; low traffic volume roads and rural roads; other economic and social infrastructure; tourism and cultural industries; sustainable land based livelihoods; waste management.

6.2. Departmental receipts collection

Table 10.2: Departmental receipts: Health

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	61 447	65 071	84 619	74 196	74 196	74 196	85 809	81 076	84 725
Transfers received from:	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	12 129	12 180	24 504	27 017	27 017	27 017	20 000	29 532	30 861
Sales of capital assets	849	1 775	2 713	4 227	4 227	7 191	4 422	4 621	4 829
Financial transactions in assets and liabilities	3 515	5 364	3 285	4 560	4 560	4 560	4 769	4 984	5 208
Total	77 940	84 390	115 121	110 000	110 000	112 964	115 000	120 213	125 623

In the 2020/21 financial year, the department was under collecting on the budgeted revenue due various challenges, which include RAF and inadequate patient administration processes and the Covid-19 pandemic. This led to a downward revision of the revenue projection in the MTEF period. The department still has the same challenges in the current financial year that pose a risk. However, the department has plans to mitigate the challenges and the economic downturns visible in the third quarter for the 2021/22 financial year.

An approved Patient administration policy is implemented in the 2022/23 financial year. The department has revised its revenue collection during the budget adjustment by R10 million due to

under collection caused by the RAF fund by not paying for patient claims. This challenge is faced by all provinces and is currently being handled by the national department of health. The increased revenue is due to the medical aid payment received for Covid-19 vaccinating services offered to their members. This challenge is faced by all provinces and is currently being handled by the national department of health.

However, in the 2023/24 financial year the department increased its projection. Revenue collection is a priority and an amount of R14.333 million is allocated for interventions to increase revenue collection and funded over the MTEF. Patient Administration and Revenue supervisors have been appointed at the various hospitals to maximize revenue collection in the year under review.

The over collection in 2024/25 was due to the introduction of speed points and contract appointments of revenue intern's graduates and revenue supervisors, increase in the interest rates and sale of motor vehicles in auction. In the 2025/26 financial year the department over collected as there was capacity because of the interns and supervisors, high interest rates and sale of motor vehicles. However, the section has human capacity and patient verification system challenges.

The growth in 2026/27 financial year was due to the departmental plan to appoint 14 case managers in 14 hospitals to increase revenue collection as this will ensure correct billing and ensure increase in quality of care for patients. Permanent Appointment of the intern would provide stability however, due to financial constraints cannot be appointed. The case manager's posts were advertised and second phase appointment for remaining hospital is required. The department will continue to efficiently use the appointed personnel, implementation of speed point and strengthen the monitoring of revenue collection throughout the MTEF period.

The factors influencing revenue collection of health patient fees

- Given the parts rurality of the province, majority of the people of the province depend on public for health services. This has a negative impact on the department's opportunities to collect revenue.
- Inability to address the number of challenges within the Department that have a potential to increase revenue collection due to budget constraints.
- The Covid-19 pandemic has led to a dramatic loss of jobs worldwide and presents an unprecedented challenge to public health. The economic and social disruption caused by the pandemic is devastating leaving millions of people at risk of falling into extreme poverty and dependent on public services.
- Mpumalanga province is at the border of Mozambique and Swaziland and has an exodus of foreign nationals accessing health services in various healthcare facilities without proper documentation. This challenge has paralyzed the ability of the Department to collect revenue even from South Africans.
- The lack of human resource and advanced integrated patient administration and revenue systems has a huge impact on revenue collection.

6.3. Donor Funding

The Department did not receive any donor funding.

7. Payment summary

7.1. Key assumptions

The Department has applied the following broad assumptions when compiling the budget:

- The Customer Price Index is 3.6 percent in the 2026/27 financial year.
- Cost of living adjustment of 4 percent and pay progression of 1.5 percent for qualifying employees will be implemented in 2026/27 financial year.
- Medical aid employer contribution increases of 8.7 percent and Housing allowance of 4.4 percent.
- Accruals and payables for 2025/26 financial year are estimated only March orders and invoices.

The department has applied the following principles when compiling the budget:

- Key cost drivers were prioritized in the MTEF period in order to ensure sustainability of the provision of basic services.
- A cost per employee were composed in determining overall compensation of employees of the department. The needs for additional staff were considered in the preparation of the MTEF budget especially health key staff taking into account the compensation of employee budget ceiling over the MTEF period as prescribed.
- A mix of incremental and performance-based costing has been applied in preparation for the MTEF budget.
- Priorities were identified in the 2023 MTSF and funding allocated per priority.
- The 2026 MTEF technical guidelines were used in compiling the budget.
- Annual Performance Plan commitments and State of the Provincial Address Commitment were the basis for the preparation of the MTEF budget,

Key Departmental challenges when compiling the budget:

- Funding of litigations.
- Funding of unauthorized expenditure approved without funding.
- Increasing APP targets on a declining budget baseline in real terms.
- Funding operations for extension hours.
- Increasing costs vs a decreasing budget

7.2. Programme summary

Table 10.3: Summary of payments and estimates: Health

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Administration	332 878	338 717	384 185	421 091	453 778	453 778	436 328	450 430	464 496
2. District Health Services	10 496 986	10 672 245	11 443 730	11 779 259	12 232 827	12 215 504	12 783 142	13 334 431	13 764 446
3. Emergency Medical Services	439 359	473 944	548 747	576 307	575 742	575 742	589 810	616 350	634 585
4. Provincial Hospital Services	1 679 658	1 710 152	1 861 213	2 000 242	2 071 388	2 071 388	2 160 014	2 250 521	2 321 453
5. Central Hospital Services	1 727 170	1 841 571	2 084 537	2 204 272	2 262 618	2 262 618	2 406 457	2 501 525	2 583 771
6. Health Sciences and Training	519 204	515 275	519 908	587 240	563 349	563 349	617 515	636 801	656 636
7. Health Care Support Services	281 963	360 673	399 544	407 028	489 168	489 168	425 824	464 840	464 473
8. Health Facilities Management	1 531 678	1 754 342	1 708 417	1 775 536	1 787 116	1 804 439	1 774 275	1 754 020	1 818 642
Total payments and estimates:	17 008 896	17 666 919	18 950 281	19 750 975	20 435 986	20 435 986	21 193 365	22 008 918	22 708 502

The budget of the department shows growth of R620.710 million from 2022/23 to 2023/24 financial year. The growth is due to the baseline increase on equitable share, conditional grants and allocation of own revenue. The equitable share Covid-19 allocation was not allocated in the 2022/23 financial year. The baseline increase will cater for the Covid-19 pressures and address the adverse impact caused by the 2021 MTEF budget cut. In 2023/24 there was a baseline reduction of R480.142 million due to reduction of own revenue, due to the increase in the baseline and the rescheduling of funds for the Middelburg hospital capital project. The increase in the 2024 MTEF period is due to the carry through funding of the wage agreement and additional special allocation to fund operationalization of new facilities, extension of operational hours, intake of medical officers and the operationalization of the New Middleburg hospital. The budget in the year 2026/27 increased by 3.6 percent due to baseline adjustment, special allocation and own revenue.

Programme 1: Administration, the incline in 2023/24 is due to the funding of the revenue collection and Supply Chain Management (SCM) priorities to address under collection of revenue and SCM challenges the priorities are sustained over the MTEF period. The programme will continue to implement austerity measures and efficiency projects to reduce health costs. The increase of R15.237 million in the 2026/27 financial years was due to the priorities planned to consider the Policy coordination appointments, increase access to employee wellness, SCM procurement system and cola increase. The department will continue to implement the revenue strategy which includes the appointment of 14 case managers.

Programme 2: District Health Services shows a decrease in 2023/24 financial year attributed to the reduction of grant baseline for District Health Services Grant, the reprioritization of funds from district management to fund key accounts and priorities in other programmes. In the 2024/25 MTEF is due growth additional funding on compensation of employees to fund the carry-through impact of the wage agreement, operationalization of new clinics, pronounced clinics operational hours to 24hours, and medical officers' intake.

In 2025/26 financial year the increase in the programme is due to the additional allocation amounting to R100 million to fund the pressure on medicine. However, the additional allocation was received during budget adjustment to fund health professionals and reduce accruals. In the oncoming financial year 2026/27 financial years the high incline was due to the cola increase, special allocation fund medical doctors, mental health practitioners, health care risk waste appointments and mobile clinics and the carry though impact of funding the health professionals from the additional sector funding from national. The priorities are over the MTEF period.

Programme 3: Emergency Medical Services shows an increase in the 2023/24 financial year due to the baseline addition to fund the interventions to improve emergency medical services response time. The increase of R79.419 million in the 2024/25 financial year is due to the wage cost carry through and the funding of the citizen engagement system. The increase in the 2025/26 financial year was due to Cola increase, special allocation to fund ambulances to improve the response time. The decrease in 2026/27 financial year was due to the savings realised on

overtime in the compensation of employees and reprioritized because of the introduction of the new shift system.

Programme 4: The Provincial Hospital Services budget for 2022/23 shows an increase of R 63.908 million due to additional baseline allocation to fund additional neonatal beds and establishment of paediatric ICU to reduce neonatal mortality. In the 2024/25 financial year the incline of R178.044 million in the budget due to the additional funds on compensation of employees to cater for the pressure caused by the wage agreement, intake of medical officers and budget that came through reprioritization to fund medicine, food and property payment.

The increase in the programme in 2025/26 financial year is due to the funding of medical doctors and Cola over the MTEF. This programme also benefited from the national special funding for health professionals and accrual reduction amounting to R54.517 million during the budget adjustment. The growth of R159.772 million in 2026/27 financial year was due to funding of medical doctors, reduction of accruals funding and COLA over the MTEF period.

Programme 5: Central Hospital Services consists of Rob Ferreira Hospital and Witbank Hospital budget, and benefits from the National Tertiary Services grant. The programme is benefiting from an indirect grant to fund the oncology services rendered by Rob Ferreira, which commenced in the 2019/20 financial year. The increase in 2023/24 financial year was due to the additional baseline allocation to fund Witbank hospital neonatal, the carry- through effect of COLA and the baseline incline of the National Tertiary Services Grant that is part of the programme.

In 2024/25 financial year the growth of R153.271 million additional funding on compensation of employees was to fund the carry- through impact of the wage agreement, intake of medical doctors and increase on the National Tertiary Grant. The increase of R119.735 million in the 2025/26 financial year was due to the COLA carry-through, planned appointments of specialists in and the additional budget of R20 million for the construction of the oncology bunker in the NTSG grant. The program was adjusted upwards by R 58.346 million during the budget adjustment to fund the health professionals, reduce accruals thought the national special finding and a roll-over received for the oncology bunker in the grant.

The increase in the programme for 2026/27 financial year was due to departmental priorities to fund ideal hospital realization, the carry-thought impact of the special allocation received during the budget adjustment. The programme currently offers oncology services. The programme planned to establish catheterization and dental laboratory services.

Programme 6: Health Science & Training shows an incline due to shifting of the registrar programme from programme 4 regional hospitals to the training other programme as well as the additional allocation to baseline to cater for the carry-through effect of COLA. In the 2024/25 financial year the increase of R5.394 million is due to the impact of COLA.

In the 2025/26 financial year the programme growth was due to the COLA and the funding of a learner management system at the College of Nursing to assist in attaining accreditation. The

department in the 2026/27 financial year has prioritized capacity building and the training of specialists' nurses. The specialists training will be done through the registrar programme. This aims to address the shortage of specialties nurses to cater for the expansion of tertiary services in the province. These priorities are sustained over the MTEF.

Programme 7: Health Care Support Services, the increase of R78.710 million in the 2023/24 financial year results from reprioritization to fund warm bodies and COLA in compensation of employees. The procurement of medical equipment to address maternal backlog, replacement of forensic vehicles, washing detergents for laundries regional laundries and in-house laundry. In the 2024/25 financial year the increase of R38.871 was due to COLA carry-through impact, medicine and medical supplies on the medicine trading account and major procurement was the MRI scan for Rob Ferreira hospital. This scan was the first to be procured in the province. The growth in 2025/26 financial year was due to the piloting of the forensic shift work in Themba and Witbank hospital and procurement of forensic scales. The department priority in the oncoming financial year is the provision of linen and protective clothing which address cleanliness and infection control. This will improve access to equitable health care services and bring about patient dignity.

Programme 8: Health Facilities Management the slight increase in the 2023/24 financial year is due to the baseline increase to fund the carry-driving effect of cola in compensation of employees, diesel and coal and solar energy. The Health Facility Revitalization grant has reprioritized funds from compensation of employees to fund maintenance of health facilities in goods and services. The programme funds infrastructure lease, maintenance of medical equipment, coal and diesel. A budget of R206.649 million is budgeted for maintenance. In the 2024/25 financial year there's a massive baseline reduction of R180.546 million due to the budget is due to the reduction on the indicative baseline for building and other fixed structures. However, the Health Facility Revitalization Grant has a R31.084 million increase.

The slight increase in the 2025/26 financial year was due to the special allocation R60 million to fund the construction of 3 clinics (Alexandra, Langkloof and Lebogang) and New Barberton Clinic. In the budget adjustment the department received additional funding of R19 million to procure autoclaves. The New King Nyabela hospital was completed and operational. The decrease of R1.261 million in 2026/27 financial year was due to the once off allocation of autoclaves, and the clinics and indicative baseline reduction. However, the programme received additional baseline funding amounting to R88.679 million as incentive portion in the Health Facility Revitalisation Grant which is once off. The programme has been budgeted for maintenance of life saving devices, coal, and medical equipment to operationalize Mapulaneng hospital, and vehicles for artisans. The construction of new hospitals Mapulaneng, and Linah Malatji hospital on equitable share is ongoing.

7.3. Summary of economic classification

Table 10.4: Summary of provincial payments and estimates by economic classification: Health

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	15 573 129	15 999 671	17 323 716	18 008 868	18 672 901	18 672 901	19 313 541	20 176 643	20 861 674
Compensation of employees	10 122 152	10 793 393	11 445 784	12 466 689	12 710 810	12 710 810	13 605 758	14 189 957	14 637 972
Goods and services	5 450 936	5 206 104	5 862 627	5 542 179	5 962 091	5 961 902	5 707 783	5 986 686	6 223 702
Interest and rent on land	41	174	15 305	–	–	189	–	–	–
Transfers and subsidies	268 646	173 460	168 611	139 894	238 757	238 757	383 160	391 424	407 080
Provinces and municipalities	1 751	2 199	2 236	2 470	2 470	1 845	2 523	2 582	2 662
Departmental agencies and accounts	29 716	29 255	30 727	30 222	30 222	29 994	30 122	29 603	30 520
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	1	–	–	–	81	–	–	–
Non-profit institutions	2 580	5 238	9 403	19 344	123 389	71 338	263 390	272 630	284 612
Households	234 599	136 767	126 245	87 858	82 676	135 499	87 125	86 609	89 286
Payments for capital assets	1 166 287	1 493 788	1 457 954	1 602 213	1 524 328	1 524 328	1 496 664	1 440 851	1 439 748
Buildings and other fixed structures	949 877	1 194 013	1 122 163	1 349 561	1 243 635	1 243 635	1 120 404	1 117 288	1 102 902
Machinery and equipment	216 410	299 775	335 791	252 652	280 693	280 693	376 260	323 563	336 846
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	834	–	–	–	–	–	–	–	–
Total economic classification	17 008 896	17 666 919	18 950 281	19 750 975	20 435 986	20 435 986	21 193 365	22 008 918	22 708 502

Compensation of Employees – In the 2026/27 financial year, the department's compensation of employees (CoE) budget provides for the employment of 29,916 personnel across various appointment categories. This includes 23,539 fixed establishment appointments, 191 sessional appointments, 123 periodical appointments, and 4,941 abnormal appointments. Provision is further made for the filling of 1,122 critical vacancies, comprising both replacement posts and earmarked funded posts required for the operationalization of newly completed health facilities and to maintain essential service delivery capacity.

The department's CoE budget increased by 9.1 per cent in 2026/27, largely due to the carry-through effect of additional funding allocated during the 2025/26 Adjusted Estimates to implement the Labour Court Order relating to the permanent appointment of Community Health Workers, as well as additional funding received to strengthen the employment of health care professionals. Additional allocations were also provided to support the operationalization of newly completed Primary Health Care (PHC) facilities and the new King Nyabela Hospital.

Despite this increase, the department continues to face significant fiscal constraints, which limit its ability to adequately staff health facilities in line with service delivery requirements. As a result, the Auditor-General raised a Material Irregularity relating to the Department's ability to ensure the availability of sufficient health personnel as required by applicable health legislation. To address this challenge, the department will continue to prioritize the filling of critical replacement posts and strategically allocate available personnel resources to areas with the greatest service delivery pressures.

In addition, the department is currently reviewing its organizational structure and developing staffing normative guidelines to support a more equitable distribution of health personnel across facilities. These norms will be aligned to service delivery demands, patient utilization patterns, and workload indicators, and will guide future workforce planning and prioritization within the constraints of the available Compensation of Employees budget.

Looking ahead, the personnel budget is projected to grow by 5.5 per cent in 2027/28 and 6.1 per cent in 2028/29. However, these increases remain insufficient to fully address existing staffing shortages, support expanded service delivery platforms, or ensure compliance with Ideal Clinic and Ideal Hospital standards, particularly in the context of new facility operationalization and extended service hours.

Within the available fiscal envelope, the department has prioritized the appointment of personnel in critical service areas to strengthen health system capacity. These include:

- District Clinical Specialist Teams (DCSTs)

Three additional teams are prioritised to strengthen clinical governance and maternal and child health outcomes, each comprising, Family Physician, Specialist Obstetrician and Gynaecologist, two Specialist Anesthesiologists, one Specialist Paediatrician, two PNB Advanced Midwives, two PNB Public Health Specialists and two PNB Child Health Care Specialists.

- Mental Health Services

Appointment of 20 Registered Counsellors to improve access to mental health services across the province.

- Information and Communication Technology (ICT)

Appointment of Deputy Directors to strengthen network availability, digital health infrastructure and information management systems.

- Psychology Services

Appointment of one Principal Psychologist at Rob Ferreira Hospital to establish a training platform for Psychology Interns, thereby addressing long-term shortages through expanded training capacity.

- Health Promotion

Appointment of one Deputy Director and two Assistant Directors to strengthen provincial health promotion and preventative health initiatives.

- Operationalization of Health Facilities

Personnel will be appointed to support the operationalization and expansion of services at the following facilities:

- King Nyabela and Mmametlhake Hospitals

- Alexander, Dumphries, Kinross, Langkloof, Lebohang, Lefisoane, Troya, and Vezubuhle Clinics
- Ethandukukhanya Community Health Centre

- Tertiary Services

Appointment of Medical Specialists funded through the National Tertiary Services Grant to improve access to specialized care.

The Department remains committed to optimizing the utilization of available personnel resources, prioritizing critical service delivery posts, and strengthening workforce planning to ensure sustainable service delivery within the Compensation of Employees budget ceiling

Goods and Services – The decline in the 2023/24 financial year was due to the reprioritization out of goods to fund warm bodies in compensation of employees and vehicle licenses and litigations on transfers and subsidies and, mobile clinics and assistive devices on machinery and equipment. The department will continue to intensify efficiency measures and internal controls to reduce health costs and provide sustainable health essential services to the community. In the 2024/25 financial year the increase of R228.651 million caters for key accounts and non-negotiables. It is also due to the increase on the National Tertiary grant to establish new services. An amount of R70.310 million was reprioritized out to fund the wage agreement pressure on COE and an amount of R151.161 million was also reduced to the baseline due to the fiscal consolidation reduction.

The R318.717 million growth in 2025/26 financial year was due to baseline increase to fund medicine, management handling fee and learner management system at the Mpumalanga nursing college. The increase during the budget adjustment on goods and services was due to the special allocation from national for fund accruals, Section 16 PEPFAR funding, internal reprioritization from payment of capital assets and compensation of employees (Grants) to fund pressures on maintenance for building and lifesaving equipment, consumables for renal dialysis. In the oncoming financial year, the increase of R165.604 million was due to additional funding to reduce accruals to fund the laboratory and medicine accounts. The balance was from the infrastructure incentive grant to fund building maintenance and infrastructure engineers training.

Transfers and subsidies –The increase in the 2023/24 financial year was due to additional allocation for payment vehicle licenses, litigations, and the Council for the blind to address the cataract backlog. The decline of R4.849 million in 2024/25 financial year was due to the reduction in the Cuban programme resulting from reduced number of students.

The decrease of R28.627 million in the 2025/26 financial year was due to payment of leave gratuities and litigation funded by COE in the previous year in households. However, there was an introduction of new Non-Profit Institution (NPI) in the District Health Programme Grant to provide sexual education to sex workers, to trace and track of clients lost to follow up for ART and TB and improve adherence to medication. The budget for the NPI was increased during the budget adjustment to fund section 16 PEPFAR services. The growth of R243.266 million in the oncoming

financial year million was to fund the continuation of provision of services withdrawn by the US PEPFAR funding in the province.

Payments of Capital Assets –The increase in the budget in the 2023/24 financial year was due to the additional allocation for the procurement of maternal equipment to reduced maternal mortality, forensic vehicles and ambulances. The reduction in the in the 2024/25 financial year amounting to R34.103 million was due to the fiscal consolidation reduction that was implemented in the 2024/25 MTEF to fund compensation of employees.

The increase of R142.528 million in the 2025/26 financial year was due to special allocation to fund the construction of new clinics, reprioritization of building to fund the oncology bunker from the National Tertiary Services Grant and procurement of medical equipment, forensic scales and replacement of Matikwane's asbestos roof. The decrease during the budget adjustment is due to the reprioritization from this classification to fund maintenance and consumable pressures in goods and services. The decrease in 2026/27 financial year is due to once off in 2025/26 financial year to for clinics and the reprioritization to fund the procurement of linen and patient clothing on goods and services.

7.4. Infrastructure payments

7.4.1. Departmental infrastructure payments

Table 10.5: Summary of departmental Infrastructure per category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Existing infrastructure assets	541 096	441 120	409 138	374 474	444 478	444 478	504 777	754 522	716 844
Maintenance and repairs	316 057	291 429	248 218	156 286	237 336	237 336	212 766	299 045	366 516
Upgrades and additions	225 039	149 691	160 920	218 188	207 142	207 142	292 011	455 477	350 328
Refurbishment and rehabilitation	–	–	–	–	–	–	–	–	–
New infrastructure assets	724 838	1 044 322	961 243	1 131 373	1 036 493	1 036 493	828 393	661 811	752 574
Infrastructure transfers	–	–	–	–	–	–	–	–	–
Infrastructure transfers - Current	–	–	–	–	–	–	–	–	–
Infrastructure transfers - Capital	–	–	–	–	–	–	–	–	–
Infrastructure: Payments for financial assets	–	–	–	–	–	–	–	–	–
Infrastructure: Leases	19 590	20 445	20 854	27 560	27 560	27 560	23 228	25 551	28 106
Non Infrastructure	69 930	57 631	104 914	72 446	72 446	72 446	107 760	86 520	87 496
Total Infrastructure (incl. non infrastructure items)	1 355 454	1 563 518	1 496 149	1 605 853	1 580 977	1 580 977	1 464 158	1 528 404	1 585 020
<i>Capital infrastructure</i>	949 877	1 194 013	1 122 163	1 349 561	1 243 635	1 243 635	1 120 404	1 117 288	1 102 902
<i>Current infrastructure*</i>	335 647	311 874	269 072	183 846	264 896	264 896	235 994	324 596	394 622

The department has invested in the construction of new health facilities and upgrade of the current hospitals. A good infrastructure will improve the confidence of the community to use public health facilities and surely enhance access to health services. The decline of R65.638 million in the baseline for 2024/25 was due to the reduction in the indicative baseline and grows steadily over the outer years. An amount of 29 million was allocated to operationalize New Middleburg hospital. The 5 high-tech hospitals are budgeted for in the oncoming year on the equitable share.

The budget increase of R128.496 million in the 2025/26 financial year on total infrastructure row was due to the allocation R60 million for the construction of Langkloof, Alexandria and Lebogang clinics in the three districts, oncology bunker, removal of Matikwane asbestos roof replacement. An additional amount of R20 million was allocated for the construction of New Barberton Clinic. The increase in the maintenance budget during budget adjustment results from the reprioritization from new infrastructure assets, and upgrade and additions to fund the lifesaving equipment and building maintenance pressure on goods and services.

Although there was an overall decrease in the oncoming year the new infrastructure assets show a decrease due to the completion of the new Linah Malatjie hospital, whilst upgrade and additions, and maintenance shows an increase to fund the delapidated infrastructure and address the building maintenance backlog

7.4.2. Maintenance (Table B5)

The departmental maintenance budget on infrastructure reflects a decline of R43.211 million in the 2024/25 financial year compared to the 2023/2024 financial year due to the decision made to shift from outsourcing maintenance to in-house maintenance by making use of artisans and procuring materials to deal day to day maintenance. In the 2025/26 financial year the gross decline of R91.932 million was due to the funding allowed to be reprioritized from capital projects during budget adjustment in 2024/25 financial year was not sustained in maintenance but had to be re-allocated back to building and fixed structure.

The increase of R81.050 million in the adjusted budget was due to the reprioritization from capital projects to fund the pressure on maintenance to fund lifesaving equipment and building maintenance. In the increase in 2026/27 financial year of R56.480 million caters for the maintenance of the ideal clinic realization, lifesaving devices and building maintenance. This includes funding provided within the Health Facility Revitalization Grant. However, there is still a high need to maintain several health establishments and lifesavings devices.

7.4.3. Non-infrastructure items (Table B5)

Not applicable

7.5. Departmental Public-Private Partnership (PPP) projects

Not applicable

7.6. Transfers

7.6.1 Transfers to public entities

Not applicable

7.6.2 Transfers to other entities

Table 10.6: Summary of departmental transfers to other entities (for example NGOs)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Non-Profit Institutions	5 580	5 864	9 431	19 344	123 389	71 338	263 390	272 630	284 612
Total	5 580	5 864	9 431	19 344	123 389	71 338	263 390	272 630	284 612

In the 2025/26 financial year, the department is showing an increase in the allocation for transfers to other entities due to additional funding allocated in the adjusted appropriation for health services affected by the withdrawal of PEPFAR funding. The funding has been sustained over the 2026 MTEF through internal reprioritization in the department.

7.6.3 Transfers to local government

Not applicable

8. Programme description

8.1. Administration

8.1.1. Description and Outputs

The purpose of this programme is to provide the overall management of the Department, and provide strategic planning, legislative, communication services and centralized administrative support through the MEC's office and administration.

The strategic priorities of this programme are as follows:

- Improve financial management through:
 - Asset management
 - Management of accruals
 - Management of irregular expenditure
- Develop and implement standard operating procedures for the management of key health accounts such as waste management, food and utilities
- The department will continue to roll out Patient and Administration System (PEIS) and Health Patient Registration System (HPRS) in all facilities, as well as improve the interoperability of the two systems. The Department will ensure that broadband connectivity is efficient and reliable.
- The programme will strengthen patient administration and revenue collection.
- A strategy to reduce litigations will continue to be implemented.

8.1.2. Programme Expenditure Analysis

Table 10.8: Summary of payments and estimates: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Office of the MEC	15 810	13 638	18 574	16 135	16 135	16 135	16 646	17 235	17 769
2. Management	317 068	325 079	365 611	404 956	437 643	437 643	419 682	433 195	446 727
Total payments and estimates: Programme 1	332 878	338 717	384 185	421 091	453 778	453 778	436 328	450 430	464 496

Table 10.9: Summary of provincial payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	325 800	335 345	374 496	415 557	447 859	446 881	434 873	448 929	462 947
Compensation of employees	159 546	169 126	178 234	206 474	206 474	205 496	230 758	240 997	248 701
Goods and services	166 254	166 138	196 261	209 083	241 385	241 339	204 115	207 932	214 246
Interest and rent on land	–	81	1	–	–	46	–	–	–
Transfers and subsidies	7 058	1 565	2 992	1 262	1 262	2 240	1 320	1 379	1 422
Provinces and municipalities	1 091	1 135	1 207	1 262	1 262	914	1 320	1 379	1 422
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	5 967	430	1 785	–	–	1 326	–	–	–
Payments for capital assets	20	1 807	6 697	4 272	4 657	4 657	135	122	127
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	20	1 807	6 697	4 272	4 657	4 657	135	122	127
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 1	332 878	338 717	384 185	421 091	453 778	453 778	436 328	450 430	464 496

The incline in the 2023/24 financial year amounting to R5.839 million was due to the funding of revenue supervisors and supply chain staff as per the departmental priority to increase revenue collection by appointing revenue and patient admin supervisors. A budget of R14.330 million was allocated for the revenue collection priority. The appointment of SCM staff was to ensure 100 percent implementation per plan, as well as efficient management of the four pillars of SCM. The priority to increase revenue through the revenue improvement plan was funded in the year and was sustained over the MTEF period.

In the 2024/25 financial year a growth of R45.468 million was due to the appointment of senior managers, COLA carry-through, additional funding in audit costs, legal fees, fleet, payment of leave gratuity and procurement of working tools and furniture. The growth of R36.906 million in 2025/26 financial year was due to priorities funded in the programme to strengthen ICT through appointment of two deputy directors R3.2 million, procurement of ICT switches R1.8 million and replacement of servers R3 million. The increase in the budget adjustment was to fund the ICT data project. The increase of R15.237 in the 2026/27 financial year was to fund the appointment of 2 assistant directors to improve planning and policy processes, create capacity in planning and for the procurement of the SCM system which integrates audit and risk to ensure efficiency.

The programme will continue to implement austerity measures and efficiency projects to reduce health costs. The strides made in the 2018/19 financial year on reduction of costs of overtime and food are continuously maintained

8.1.3. Service delivery measures

Programme 1: Administration

Programme performance measures	Estimated performance	Medium-term estimates			
	2025/26	2026/27	2027/28	2028/29	
1.Audit opinion of Provincial DoH	Unqualified	Unqualified	Unqualified	Unqualified	
2.Percentage of women appointed in Senior Management positions	54%	50%	50%	50%	50%
3.Percentage of representation on employment of persons with disabilities across all levels	2%	1%	2%	2%	2%
4.Percentage of youth appointed	20%	23%	26%	28%	28%
5.Contingent liability of medico-legal cases	R5.5 billion	R5.3 billion	R5.3 billion	R5.3 billion	

8.2. Programme 2: District Health Services

8.2.1. Description and Outputs

The purpose of the programme is to render comprehensive Primary Health Care Services to the community using District Health System as a model

8.2.2. Programme Expenditure Analysis

Table 10.10: Summary of payments and estimates: District Health Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. District Management	837 813	647 449	616 959	632 036	627 604	628 117	647 991	676 027	696 856
2. Community Health Clinics	1 776 742	1 929 222	2 070 419	2 066 053	2 127 197	2 127 234	2 183 714	2 280 498	2 350 889
3. Community Health Centres	1 122 804	1 198 724	1 350 819	1 478 521	1 519 813	1 519 866	1 599 687	1 670 637	1 723 305
4. Community-based Services	16 933	20 085	20 077	10 044	149 331	201 218	17 472	10 918	11 256
5. Other Community Services	–	–	–	–	–	–	–	–	–
6. HIV/Aids	2 663 824	2 602 722	2 573 952	2 618 843	2 737 062	2 620 178	3 029 309	3 156 649	3 258 615
7. Nutrition	9 226	9 334	3 557	9 313	9 313	9 313	9 733	9 823	10 127
8. Coroner Services	–	–	–	–	–	–	–	–	–
9. District Hospitals	4 069 644	4 264 709	4 807 947	4 964 449	5 062 507	5 109 578	5 295 236	5 529 879	5 713 398
Total payments and estimates: Programme 2	10 496 986	10 672 245	11 443 730	11 779 259	12 232 827	12 215 504	12 783 142	13 334 431	13 764 446

Table 10.11: Summary of provincial payments and estimates by economic classification: District Health Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	10 215 749	10 456 210	11 244 685	11 666 978	12 016 340	12 000 106	12 400 102	12 940 284	13 354 176
Compensation of employees	6 778 048	7 200 202	7 580 975	8 202 091	8 443 898	8 427 664	9 045 369	9 448 790	9 759 602
Goods and services	3 437 666	3 255 922	3 663 607	3 464 887	3 572 442	3 572 370	3 354 733	3 491 494	3 594 574
Interest and rent on land	35	86	103	–	–	72	–	–	–
Transfers and subsidies	141 701	102 467	82 822	53 510	157 555	156 466	296 910	306 161	319 175
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	149	48	148	159	159	82	80	84	86
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	59	–	–	–
Non-profit institutions	2 580	5 238	9 403	19 344	123 389	71 338	263 390	272 630	284 612
Households	138 972	97 181	73 271	34 007	34 007	84 987	33 440	33 447	34 477
Payments for capital assets	139 161	113 568	116 223	58 771	58 932	58 932	86 130	87 986	91 095
Buildings and other fixed structures	–	–	–	–	–	–	1 800	1 865	1 949
Machinery and equipment	139 161	113 568	116 223	58 771	58 932	58 932	84 330	86 121	89 146
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	375	–	–	–	–	–	–	–	–
Total economic classification: Programme 2	10 496 986	10 672 245	11 443 730	11 779 259	12 232 827	12 215 504	12 783 142	13 334 431	13 764 446

The significant allocation supports the policy of providing access to quality primary health care services. The programme shows an increase of R 175.259 in 2023/24 solely attributable to COLA carry-through. However, there was a reduction in the District Health Services grant and the district management sub-programme. The decrease in the programme in the 2024/25 financial year was due to the reduction of the budget for gratuity and litigation on households within transfers and subsidies. However, program had additional funding to address the pressure on compensation of employees due to the wage agreement, operationalization of new clinics amounting to R 45.697 million, pronounced clinics to operate hours to 24hours amounting to R 6.150 million, and medical officers' intake R 20million and reprioritization within to fund key accounts and the non-negotiables over the MTEF.

In the 2025/26 financial year the inclined growth of R 335.529 million was due to the additional baseline budget of R 100 million to fund the pressure on medicine and was sustained over the MTEF period. The programme prioritized to revive health promotion by appointing a provincial manager and 2 assistant directors for Ehlanzeni and Nkangala District all amounting to R 2.270 million and to reduce maternal mortality through the appointment of District Clinical Specialists Team amounting to R 15 million and 11 medical officers were allocated due to the special allocation granted to fund medical officers by Provincial Treasury.

In the 2026/27 financial year the above- mentioned are maintained. The increase of R 993.883 million was due to the carry-through impact of implementation of the CHW court order, appointment of health professionals funded through provincial and special national allocation received during adjustment and department priorities. The department has prioritized funding of mobile clinics amounting to R 10 million to increase access to health care services, an amount of R 2.846 million for a neonatal ward at Standerton Hospital to decrease neonatal mortality, a budget of R 15 million for Ideal hospital realization and R 2 million to maintain the ideal clinic status, appointments of 2 assistant directors to strengthen management of health care waste amounting to R 1.212 million. And lastly, the appointment of 20 registered councilors to expand mental health access amounting to R 15 million.

8.2.3. Service delivery measures

Programme 2: District Health Services

Programme performance measures	Estimated performance	Medium-term estimates			
	2025/26	2026/27	2027/28	2028/29	
1. Patient Experience of Care Survey Rate	99%	100%	100%	100%	100%
2. Patient Experience of Care Survey Rate (District Hospitals)	100%	100%	100%	100%	100%
3. Number of DS-TB treatment start under 5 years	300	350	350	350	350
4. Number of DS-TB treatment start 5 years and older	9 200	9 500	9 500	9 500	9 500
5. All DS-TB Client Treatment Success Rate	78%	80%	82%	85%	85%
6. All DS-TB client lost to follow up rate	0	<0.060	<0.055	<0.050	<0.050
7. ART adult remain in care rate [12 months]	76%	80%	85%	90%	90%
8. ART child remain in care rate [12 months]	71%	75%	80%	90%	90%
9. ART Adult viral load suppressed rate (below 50) [12 months]	79%	85%	90%	95%	95%
10. ART child viral load suppressed rate (below 50) [12 months]	52%	60%	65%	70%	70%
11. Neonatal (<28 days) death in facility	13/1000 live birth	12/1000 live birth	12/1000 live birth	12/1000 live birth	12/1000 live birth
12. Death under 5 years against live birth rate	1.8/1000 live birth	1.7/1000 live birth	1.6/1000 live birth	1.5/1000 live birth	1.5/1000 live birth
13. Maternal Mortality in facility Ratio	124.64/100000 live births	99.30/100000 live births	93.29/100000 live births	87.14/ 100000 live births	87.14/ 100000 live births
14. Couple Year Protection Rate	61%	63%	64%	69%	69%
15. Immunisation under 1 year coverage	79%	87%	89%	90%	90%
16. Measles 2nd dose 1 year coverage	71%	89%	92%	93%	93%
17. Infant pcr test around 6 months uptake	36%	40%	44%	50%	50%
18. HIV positive 5- 14 years (excl ANC) rate	1%	1%	1%	1%	1%
19. HIV positive 15- 24 years (excl ANC) rate	1%	1%	1%	1%	1%

8.3. Programme 3: Emergency Medical Services

8.3.1. Description and Outputs

The purpose of Emergency Medical Services is to provide Pre- hospital medical services, Inter-hospital transfers, Rescue and Planned Patient Transport to all inhabitants of Mpumalanga Province within the norms of 30 minutes in urban areas and 60 minutes in rural areas. The strategic priority for this programme is improved responsiveness to community needs

The department will improve the services through the recruitment, appointment of emergency care practitioners and training to increase the number of EMS bases and the number of rostered ambulances in the province. A Citizen's Engagement Platform will also be implemented, allowing for real-time location and assignment of the nearest ambulance to where it is needed. The programme shows an increase in the 2023/24 financial year due to the baseline addition to fund the following interventions to improve ambulances response time;

- Appointments of 10 Advance life support and 10 Basic life support personnel amounting to R 4.1 million. The basic life support has been appointed as well as 4 advanced life support. The 6 life support officials will be appointed in the 2024/25 financial year.
- The procurement of additional ambulances amounting to R 10 million and medical equipment.

8.3.2. Programme Expenditure Analysis

Table 10.12: Summary of payments and estimates: Emergency Medical Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Emergency transport	426 066	461 494	523 577	558 509	557 944	557 944	571 193	596 895	614 527
2. Planned Patient Transport	13 293	12 450	25 170	17 798	17 798	17 798	18 617	19 455	20 058
Total payments and estimates: Programme 3	439 359	473 944	548 747	576 307	575 742	575 742	589 810	616 350	634 585

Table 10.13: Summary of provincial payments and estimates by economic classification: Emergency Medical Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	437 688	456 211	502 174	549 599	549 599	549 599	562 433	587 854	605 206
Compensation of employees	331 485	352 569	382 458	409 565	409 565	409 565	415 960	434 790	447 387
Goods and services	106 203	103 642	119 716	140 034	140 034	140 014	146 473	153 064	157 819
Interest and rent on land	-	-	-	-	-	20	-	-	-
Transfers and subsidies	1 243	1 651	1 903	1 677	1 677	1 677	1 671	1 671	1 723
Provinces and municipalities	660	1 064	1 029	1 208	1 208	931	1 203	1 203	1 240
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	583	587	874	469	469	746	468	468	483
Payments for capital assets	428	16 082	44 670	25 031	24 466	24 466	25 706	26 825	27 656
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	428	16 082	44 670	25 031	24 466	24 466	25 706	26 825	27 656
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification: Programme 3	439 359	473 944	548 747	576 307	575 742	575 742	589 810	616 350	634 585

The programme shows an incline budget amounting to R 34.585 million in the 2024/25 financial year due to the carry-through impact of appointments made in the 2023/24 financial, the appointment 6 life support officials', increase on air ambulance, fleet and procurement of ambulances. The increase of R 27.560 million in the 2025/26 financial year was because of the COLA and additional allocation for procurement of ambulances amounting to R15 million. In the oncoming financial year, the R 23.503 million was due to the COLA impact and CPI growth on key accounts communication, fleet and air ambulance. The department will continue to procure ambulances to improve response time and budget for the citizen engagement system to efficiently monitor the use of ambulances and measure the response time. The programme is also responsible for patient transport. The priorities were maintained over 2026/27 and will be maintained over the next MTEF.

8.3.3. Service delivery measures

Programme 3: Emergency Medical Services

Programme performance measures	Estimated performance	Medium-term estimates			
	2025/26	2026/27	2027/28	2028/29	
1. EMS P1 urban response under 30 minutes rate	83%	65%	65%	65%	65%
2. EMS P1 rural response under 60 minutes rate	91%	69%	69%	69%	69%
3. EMS Interfacility Transfer Rate	—	<12	<12	<12	<12
4. EMS Obstetrics Interfacility Transfers Rate	—	<17	<17	<17	<17

8.4. Programme 4: Provincial Hospital services

8.4.1. Description and Outputs

The purpose of the programme is to render secondary health services in regional hospitals and to render TB specialized hospital services. The strategic priority of the programme is to overhaul the health care system by improving quality of care, including the implementation of National Health Insurance.

The high-level strategic priorities of the programme are as follows:

- Improve maternal and child health
- Mortality due to NCDs reduced
- Improved responsiveness to community needs
- Quality of health services in public health facilities improved
- Provision of eight core clinical domains for secondary services by appointing specialists in the eight core domains: Obstetrics & Gynecology, Pediatrics, Orthopedics, Internal Medicine, Radiology, Psychiatry, General Surgery, Anesthesia. The programme will appoint Health Professionals to support the specialists.

8.4.2. Programme Expenditure Analysis

Table 10.14: Summary of payments and estimates: Provincial Hospital Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. General (Regional) Hospitals	1 495 795	1 523 195	1 672 876	1 807 345	1 875 268	1 875 211	1 958 987	2 040 485	2 104 906
2. Tuberculosis Hospitals	136 414	127 295	129 387	136 511	139 734	139 791	142 047	148 402	153 002
3. Psychiatric/ Mental Hospitals	47 449	59 662	58 950	56 386	56 386	56 386	58 980	61 634	63 545
4. Sub-acute, Step down and Chronic Medical Hospitals	-	-	-	-	-	-	-	-	-
5. Dental Training Hospitals	-	-	-	-	-	-	-	-	-
6. Other Specialised Hospitals	-	-	-	-	-	-	-	-	-
Total payments and estimates: Programme 4	1 679 658	1 710 152	1 861 213	2 000 242	2 071 388	2 071 388	2 160 014	2 250 521	2 321 453

Table 10.15: Summary of provincial payments and estimates by economic classification: Provincial Hospital Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	1 633 144	1 678 439	1 840 444	1 969 719	2 037 646	2 037 646	2 124 248	2 214 577	2 284 318
Compensation of employees	1 234 639	1 316 032	1 419 895	1 555 398	1 563 143	1 563 143	1 652 452	1 726 308	1 780 321
Goods and services	398 499	362 400	420 538	414 321	474 503	474 503	471 796	488 269	503 997
Interest and rent on land	6	7	11	-	-	-	-	-	-
Transfers and subsidies	44 494	27 977	15 756	28 697	28 697	28 697	28 554	28 554	29 438
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	29	30	95	51	51	-	51	51	52
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	1	-	-	-	22	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	44 465	27 946	15 661	28 646	28 646	28 675	28 503	28 503	29 386
Payments for capital assets	1 561	3 736	5 013	1 826	5 045	5 045	7 212	7 390	7 697
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 561	3 736	5 013	1 826	5 045	5 045	7 212	7 390	7 697
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	459	-	-	-	-	-	-	-	-
Total economic classification: Programme 4	1 679 658	1 710 152	1 861 213	2 000 242	2 071 388	2 071 388	2 160 014	2 250 521	2 321 453

The budget for the 2023/24 financial year shows an increase of R 30.494 million due to additional baseline allocation to fund COLA in compensation of employees and working tools, furniture and equipment in machinery and equipment. A budget growth of R 151.061 million in the 2024/25 financial year was due to procurement of medical equipment to address maternal mortality, to fund laboratory services, management handling fees, medical supplies and appointments to establish high care beds to reduce maternal and neonatal deaths.

The increase in the 2025/26 financial year results from the additional allocation from provisional treasury for the intake of medical officers, funding of the COLA shortfall and payment of litigations in household. The increase in the adjusted budget was to fund the appointment of 14 health professionals and accruals from the additional allocation from national.

The oncoming year reflects an incline of R 71.146 million due to the carry-through impact of the appointment of health professionals, the additional allocation for accrual from the health sector, increase critical care beds for maternal, pediatrics and neonatal Care in Ermelo hospital amounting to R 23.100 million to reduce maternal, pediatrics and neonatal mortality and an

amount of R 5.564 million for the realization of ideal hospital R 5.564 million for the realization of ideal hospital in preparation for the NHI.

8.4.3. Service delivery measures

Programme 4: Provincial Hospital Services

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
1.Number of Maternal deaths in facility	14	20	18	16
2.Number of Death in facility under 5 years	250	240	230	220
3.Severity assessment code (SAC) 1 incident reported within 24 hours rate	100%	100%	100%	100%
4.Patient Safety Incident (PSI) case closure rate	95%	95%	95%	95%
5.Patient Experience of Care survey rate (Regional Hospitals)	100%	100%	100%	100%
6.Patient Experience of Care survey rate (Specialised Hospitals)	100%	100%	100%	100%

8.5. Programme 5: Central Hospital services

8.5.1. Description and Outputs

The purpose of the programme is to render secondary and tertiary health care services and to provide a platform for training of health care workers including research.

The strategic priority of the programme is to overhaul the health care system by improving quality of care including the implementation of National Health Insurance.

The high-level strategic priorities of the programme are as follows:

- Improve maternal and child health
- Mortality due to NCDs reduced
- Improved responsiveness to community needs
- Improved access to affordable and quality healthcare
- Reduced burden of disease
- Improve clinical governance at tertiary hospitals- Conduct the monthly Mortality and Morbidity reviews in all domains.
- Establish oncology services at Rob Ferreira hospital and nephrology services at Witbank hospital.

8.5.2. Programme Expenditure Analysis

Table 10.16: Summary of payments and estimates: Central Hospital Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Central Hospital Services	–	–	–	–	–	–	–	–	–
2. Provincial Tertiary Hospital Services	1 727 170	1 841 571	2 084 537	2 204 272	2 262 618	2 262 618	2 406 457	2 501 525	2 583 771
Total payments and estimates: Programme 5	1 727 170	1 841 571	2 084 537	2 204 272	2 262 618	2 262 618	2 406 457	2 501 525	2 583 771

Table 10.17: Summary of provincial payments and estimates by economic classification: Central Hospital Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	1 691 371	1 796 517	1 994 770	2 112 142	2 175 747	2 175 747	2 299 306	2 398 591	2 473 729
Compensation of employees	1 061 505	1 186 804	1 292 980	1 435 100	1 440 400	1 440 400	1 550 106	1 618 921	1 669 285
Goods and services	629 866	609 713	701 662	677 042	735 347	735 296	749 200	779 670	804 444
Interest and rent on land	–	–	128	–	–	51	–	–	–
Transfers and subsidies	16 992	3 875	21 505	3 588	3 820	3 820	3 589	3 590	3 701
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	12	32	–	27	27	27	28	29	30
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	16 980	3 843	21 505	3 561	3 793	3 793	3 561	3 561	3 671
Payments for capital assets	18 807	41 179	68 262	88 542	83 051	83 051	103 562	99 344	106 341
Buildings and other fixed structures	–	–	–	20 000	41 278	41 278	29 412	21 841	22 518
Machinery and equipment	18 807	41 179	68 262	68 542	41 773	41 773	74 150	77 503	83 823
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 5	1 727 170	1 841 571	2 084 537	2 204 272	2 262 618	2 262 618	2 406 457	2 501 525	2 583 771

Central Hospital Services provides tertiary health services and includes the National Tertiary Services Grant provided to scale up tertiary services in the two tertiary facilities. The programme is underfunded in the National Tertiary Services Grant of which the Department only receives 1 per cent of the provincial allocation.

The increase of R114.401 million in 2023/24 financial year was due the additional baseline allocation to fund the establishment of 4 pediatric ICU and 4 pediatric high care beds. The budget allocated for the above-mentioned priority amounts to R10 million. The neonatal ward is fully functional at Witbank hospital as the required staff was appointed. In which were achieved in the said year. The oncoming year the programme growth was largely due to the wage cost carry-through, increase on the NTSG grant to establish new tertiary services, intake of medical officers amounting to R10.109 million and reprioritization into the programme to adequately fund key account accounts and non-negotiables. The Oncology component has been moved to NTSG grant from the NHI grant in programme 2.

The increase of R242.966 million in the 2024/25 financial year is due to the carry -through costs of appointments made in prior year, additional funding on the key accounts, laboratory services, medical supplies, medicine, payment of litigations in households, and procurement of medical equipment. The increase amounting to R119.735 million in the 2025/26 financial year results from the cola funding and allocation of medical officers. During the budget adjustment the programme benefited from the additional funding for appointments of health professionals and payment of accruals from the health sector funding. The oncoming year increase of R202.185 million is due to the carry-though appointment of health professionals and accrual funding from the sector allocation. The department has prioritized an amount of R5 million towards the ideal hospital realization. The Tertiary Service Grant has provided for the extension of tertiary services; cardiology services, dental laboratory to improve access to advanced dental care services and

improve radiology services through procurement of a CT scan to improve quality of care. The priorities are maintained over 2026/27 financial and will be maintained over the next MTEF.

8.5.3. Service delivery measures

Programme 5: Central Hospital Services

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
1. Number of Maternal deaths in facility	22	26	24	22
2. Number of Death in facility under 5 years	250	250	240	230
3. Patient Experience of Care survey rate (Tertiary Hospitals)	100%	100%	100%	100%
4. Severity assessment code (SAC) 1 incident reported within 24 hours rate	100%	100%	100%	100%
5. Patient Safety Incident (PSI) case closure rate	95%	95%	95%	95%

8.6. Programme 6: Health Science and Training

8.6.1. Description and Outputs

The purpose of the Health Sciences and Training programme is to ensure the provision of skills development programmes in support of the attainment of the identified strategic objectives of the department.

- The high-level priorities of the programme is to increase capacity in healthcare facilities through the following:
- Development of the skills of health care professionals by implementing the workplace skills plan
- Capacity development by awarding bursaries to nursing students training at the nursing college
- Implement succession planning
- Implement training on critical skills among healthcare workers

8.6.2. Programme Expenditure Analysis

Table 10.18: Summary of payments and estimates: Health Sciences and Training

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Nurse Training Colleges	143 655	144 534	143 615	172 668	155 711	155 711	180 015	188 045	193 873
2. EMS Training Colleges	2 850	1 157	3 261	1 331	1 331	2 644	1 385	1 447	1 492
3. Bursaries	28 724	8 049	14 051	26 469	19 669	19 669	26 713	26 472	27 294
4. Primary Health Care Training	3 553	3 147	3 216	4 103	4 103	4 103	4 271	4 463	4 601
5. Training Other	340 422	358 388	355 765	382 669	382 535	381 222	405 131	416 374	429 376
Total payments and estimates: Programme 6	519 204	515 275	519 908	587 240	563 349	563 349	617 515	636 801	656 636

Table 10.19: Summary of provincial payments and estimates by economic classification: Health Sciences and Training

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	459 093	478 254	475 091	533 041	515 813	515 813	563 215	583 399	601 578
Compensation of employees	379 361	389 065	389 686	423 480	423 742	423 742	442 000	456 810	470 967
Goods and services	79 732	89 189	85 405	109 561	92 071	92 071	121 215	126 589	130 611
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	56 901	34 916	42 762	51 024	45 519	45 519	50 980	49 933	51 481
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	29 526	29 145	30 484	29 985	29 985	29 885	29 963	29 439	30 352
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	27 375	5 771	12 278	21 039	15 534	15 634	21 017	20 494	21 129
Payments for capital assets	3 210	2 105	2 055	3 175	2 017	2 017	3 320	3 469	3 577
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	3 210	2 105	2 055	3 175	2 017	2 017	3 320	3 469	3 577
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 6	519 204	515 275	519 908	587 240	563 349	563 349	617 515	636 801	656 636

The sub-programme: *Nursing Training College* provides for the development of professional nurses in the nursing college. The increase in the 2023/24 financial year is due to the additional funding to cater for the effect of COLA. The decline in 2024/25 financial year is due to the fiscal consolidation reduction. In the 2025/26 financial year the R67.332 million was due to the COLA budget shortfall adjustment, funding of the college learner system and student accommodation. The increase of R30.275 million in the 2026/27 financial year was due to additional funding to improve leadership and management capacity amounting to R2 million, develop specialty skills to support the extension of tertiary services and reduce maternal deaths, capacity building amounting to R 5 million and training of 35 healthcare workers in emergency management (ACLS, ATLS), amounting to R 1 million.

8.6.3. Service delivery measures

Programme 6: Health Sciences and Training

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
1.Number of Healthcare workers trained on critical clinical skills.	4 000	4 000	4 000	4 000
2.Number of first year nursing students who received bursaries	70	70	70	70
3.Number of frontline workers who received training on customer care	600	300	250	300
4.Number of managers who received training on Leadership & Management skills	75	75	75	75
5.Number of employees who underwent the Compulsory Induction Programme	–	250	300	300
6.Number of clinicians who received training on capturing Clinical Documentation	75	75	75	75

8.7. Programme 7: Health Care Support Services

8.7.1. Description and Outputs

The Health Care Support Service programmes aim to improve the quality and access of health care provided through:

- The availability of pharmaceuticals.
- Rendering of forensic health care that contributes meaningfully to the criminal justice system.
- The availability and maintenance of appropriate health technologies
- Improvement of quality of life by providing needed assistive devices.

The high-level strategic priorities of the programme are as follows:

- Improve availability of medicines
- Procurement of FPS vehicles and medical equipment to improve quality of medical investigations
- Support rational use of laboratory and blood services.
- Provision of imaging services compliant to Radiation Control prescripts;
- Procurement and maintenance of medical equipment;
- Provision of comprehensive medical orthotic and prosthetic care;
- Provision of quality healthcare through clean laundry and improve availability.

8.7.2. Programme Expenditure Analysis

Table 10.20: Summary of payments and estimates: Health Care Support Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Laundries	44 923	41 781	64 140	41 227	105 707	105 628	62 784	65 369	67 686
2. Engineering	38 182	80 360	88 781	103 969	104 599	104 717	82 919	106 938	102 721
3. Forensic Services	107 726	123 381	110 795	124 300	141 330	141 107	136 473	142 506	139 389
4. Orthotic and Prosthetic Services	7 989	9 073	8 988	9 198	9 198	10 110	9 527	9 873	10 179
5. Medicine Trading Account	83 143	106 078	126 840	128 334	128 334	127 606	134 121	140 154	144 498
Total payments and estimates: Programme 7	281 963	360 673	399 544	407 028	489 168	489 168	425 824	464 840	464 473

Table 10.21: Summary of provincial payments and estimates by economic classification: Health Care Support Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	254 630	279 934	330 951	315 857	411 831	411 757	359 321	375 111	376 498
Compensation of employees	141 357	139 902	147 391	160 385	170 275	170 201	176 716	184 549	179 738
Goods and services	113 273	140 032	183 560	155 472	241 556	241 556	182 605	190 562	196 760
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	117	396	774	136	136	210	136	136	140
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	117	396	774	136	136	210	136	136	140
Payments for capital assets	27 216	80 343	67 819	91 035	77 201	77 201	66 367	89 593	87 835
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	27 216	80 343	67 819	91 035	77 201	77 201	66 367	89 593	87 835
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 7	281 963	360 673	399 544	407 028	489 168	489 168	425 824	464 840	464 473

The increase in the Forensic sub-programme in 2022/23 financial year was due to the carry-through effect of COLA in compensation of employees and the additional baseline allocation to procure forensic vehicles. The allocation amounts to R15 million. The programme has budgeted for debriefing, histology as well as forensic equipment. The vehicles were procured to replace the old fleet in that financial year. In the 2024/25 MTEF the incline of R38.871 million was due to the funding for procurement of laundry detergents, medicine and medical supplies in the medicine trading account and procurement of assistive devices. The growth in the oncoming financial year of R18.196 million was due to the additional funding to fund the procurement of linen and patient clothing.

8.7.3. Service delivery measures

Programme 7: Health Care Support Services

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
1. Percentage Availability of Essential Medicine List (EML) at the Depot	90%	90%	90%	90%
2. Number of Orthotic and Prosthetic devices issued	4 829	5 000	5 200	5 400

8.8. Programme 8: Health Care Support Services

8.8.1. Description and Outputs

The purpose of the programme is to build, upgrade, renovate, rehabilitate and maintain facilities. The high-level strategic priority of the programme is to strengthen the revitalization and maintenance of health infrastructure.

8.8.2. Programme Expenditure Analysis

Table 10.22: Summary of payments and estimates: Health Facilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Community Health Facilities	1 069 518	1 284 253	1 254 199	1 301 414	1 312 994	1 309 786	1 269 368	1 323 215	1 364 235
2. Emergency Medical Rescue Services	-	-	-	-	-	-	-	-	-
3. District Hospital Services	-	-	-	-	-	-	-	-	-
4. Provincial Hospital Services	462 160	470 089	454 218	474 122	474 122	494 653	504 907	430 805	454 407
5. Central Hospital Services	-	-	-	-	-	-	-	-	-
6. Other Facilities	-	-	-	-	-	-	-	-	-
Total payments and estimates: Programme 8	1 531 678	1 754 342	1 708 417	1 775 536	1 787 116	1 804 439	1 774 275	1 754 020	1 818 642

Table 10.23: Summary of provincial payments and estimates by economic classification: Health Facilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	555 654	518 761	559 374	445 975	518 066	535 352	570 043	627 898	703 222
Compensation of employees	36 211	39 693	54 165	74 196	53 313	70 599	92 397	78 792	81 971
Goods and services	519 443	479 068	490 147	371 779	464 753	464 753	477 646	549 106	621 251
Interest and rent on land	-	-	15 062	-	-	-	-	-	-
Transfers and subsidies	140	613	97	-	91	128	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	140	613	97	-	91	128	-	-	-
Payments for capital assets	975 884	1 234 968	1 148 946	1 329 561	1 268 959	1 268 959	1 204 232	1 126 122	1 115 420
Buildings and other fixed structures	949 877	1 194 013	1 123 894	1 329 561	1 202 357	1 202 357	1 089 192	1 093 582	1 078 435
Machinery and equipment	26 007	40 955	25 052	-	66 602	66 602	115 040	32 540	36 985
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification: Programme 8	1 531 678	1 754 342	1 708 417	1 775 536	1 787 116	1 804 439	1 774 275	1 754 020	1 818 642

The programme has prioritized the construction of Hi-Tech Hospitals. The construction of the Hi-Tech hospitals was ongoing in the 2023/22 financial year. The following project are budget under the equitable; Mapulaneng, Witbank, Middelburg, Mmamethlake and Linah Malatji Hospital. A budget of R636.519 million was budgeted for the above-mentioned projects. An amount of R200 million was rescheduled to the current financial year for the New Middelburg hospital project. A budget amount of R80 million was added to the baseline to fund the Linah Malatji Hospital.

The key cost drivers for this programme are coal, diesel, infrastructure lease, maintenance of facilities and medical equipment, and building and other fixed structures. The programme has an immense pressure on the building and other fixed structure, to complete capital projects and the additional budget added to the baseline was to address the pressures. A budget of R50 million to fund coal and diesel was added to the baseline the pressure raised by the department on the two items. The department in response to the Eskom load shedding has funded solar energy. The department has fully spent the special allocation from Treasury on Linah Malaji Hospital and coal and diesel.

The department has planned to improve safety and security in all healthcare facilities. That entails installation of security systems (Turnstiles, fencing, security gates, and metal detectors), installation of digital security solutions (CCTV cameras and panic buttons) and the appointment of security officers and security risk managers in the districts and hospitals. No budget was allocated for the above interventions due to budget constraints.

The decline in the programme baseline in 2024/25 was due to a decrease in indicative baseline. The programme was allocated an additional R29 million to operationalize the New Middleburg hospital and had a pressure amounting to R447.916 million for existing projects, repairs and refurbishing of theatres/buildings and maintenance of medical equipment. In the 2025/26 financial year the increase amounting to R67.119 million was due to the once off additional funding for the construction of 3 PHC

facilities of R60 million and a cost adjustment. An incline of R1.261 million in the 2026/27 financial year was due to baseline reductions. However, the programme has funded the installation of a canopy at the entrance to the pharmaceutical in Middelburg amounting to R7.4 million and maintenance to assist health facilities in obtaining ideal status. The department still has pressure building maintenance and has appointed additional artisans to deal with day-to-day maintenance, respond to emergency maintenance and address the backlog on the building maintenance.

8.8.3. Service delivery measures

Programme 8: Health Facilities Management

Programme performance measures	Estimated performance	Medium-term estimates			
	2025/26	2026/27	2027/28	2028/29	
1. Number of Infrastructure Upgrades and additions projects completed	2	3	1	2	
2. Number of New and replacement infrastructure projects completed	1	7	—	—	
3. New and replacement projects under planning	—	4	2	3	
4. Number of new and replacement infrastructure projects under construction	—	7	3	3	
5. Number of facilities with life-saving equipment serviced	—	325	325	325	

8.9. Other programme information

8.9.1. Personnel numbers and costs

Table 10.24: Summary of departmental personnel numbers and costs: Health

R thousands	Actual						Revised estimate		Medium-term expenditure estimate						Average annual growth over MTEF 2025/26 - 2028/29		
	2022/23		2023/24		2024/25		2025/26		2026/27		2027/28		2028/29		Pers. growth rate	Costs growth rate	% Costs of Total
	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Filled posts	Additional posts	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs			
Salary level																	
1 – 6	15 962	5 087 516	15 339	5 451 361	15 822	5 670 784	16 900	—	16 900	6 130 332	17 689	6 575 735	17 816	6 924 759	1.8%	5.2%	48.6%
7 – 10	3 549	2 325 893	3 772	2 659 419	4 010	2 952 322	4 139	—	4 139	3 159 250	4 341	3 425 896	4 358	3 544 795	1.7%	5.1%	25.0%
11 – 12	1 871	2 088 841	1 877	2 227 921	2 032	2 464 317	2 134	—	2 134	2 732 896	2 235	3 125 631	2 249	3 222 790	1.8%	6.7%	22.3%
13 – 16	55	79 672	60	75 421	59	74 505	62	—	62	87 482	65	98 232	65	103 382	1.6%	6.9%	0.7%
Other	7 389	540 230	7 486	513 530	7 555	536 375	5 586	—	5 586	600 850	5 586	380 304	5 558	394 231	-0.2%	-12.1%	3.4%
Total	28 826	10 122 152	28 534	10 927 652	29 478	11 698 303	28 821	—	28 821	12 710 810	29 916	13 605 758	30 046	14 189 957	1.4%	4.8%	100.0%
Programme																	
1: Administration	297	159 546	316	169 126	312	178 234	365	—	365	205 496	391	230 758	391	240 997	2.3%	6.6%	1.7%
2: District Health Services	21 765	6 778 048	21 737	7 200 202	22 372	7 580 975	21 650	—	21 650	8 427 664	22 415	9 045 369	22 535	9 448 790	1.3%	5.0%	66.5%
3: Emergency Medical Services	851	331 485	853	352 569	866	382 458	851	—	851	409 565	882	415 960	882	434 790	1.2%	3.0%	3.1%
4: Provincial Hospital Services	2 625	1 234 639	2 625	1 316 032	2 720	1 419 895	2 648	—	2 648	1 563 143	2 818	1 652 452	2 818	1 726 308	2.1%	4.4%	12.2%
5: Central Hospital Services	2 266	1 061 505	2 167	1 186 804	2 345	1 292 980	2 268	—	2 268	1 440 400	2 369	1 550 106	2 374	1 618 921	1.5%	5.0%	11.4%
6: Health Sciences and Training	700	379 361	493	389 065	493	389 686	513	—	513	423 742	513	442 000	518	456 810	518	470 967	3.3%
7: Health Care Support Services	272	141 357	270	139 902	271	147 391	316	—	316	170 201	316	176 716	316	184 549	—	1.8%	1.3%
8: Health Facilities Management	50	36 211	73	39 693	99	54 165	210	—	210	70 599	212	92 397	212	78 792	0.3%	5.1%	0.6%
Total	28 826	10 122 152	28 534	10 793 393	29 478	11 445 784	28 821	—	28 821	12 710 810	29 916	13 605 758	30 046	14 189 957	1.4%	4.8%	100.0%
Employee dispensation classification																	
Public Service Act appointees not covered by OSDs	—	—	—	—	—	—	8 759	—	8 759	2 896 145	9 294	3 152 791	9 314	3 367 098	2.1%	6.1%	23.4%
Public Service Act appointees still to be covered by OSDs	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Professional Nurses, Staff Nurses and Nursing Assistants	10 176	—	10 176	5 743 987	10 680	5 950 771	10 680	—	10 680	5 950 771	10 790	6 147 146	10 790	6 337 707	2.0%	3.3%	43.9%
Legal Professionals	3	—	3	1 882	3	1 950	3	—	3	1 950	3	2 014	3	2 077	—	3.3%	0.0%
Social Services Professions	54	—	54	32 372	54	33 732	54	—	54	33 732	54	35 149	54	36 731	—	4.3%	0.3%
Engineering Professions and related occupations	223	—	223	91 459	223	95 300	223	—	223	95 300	223	99 303	223	103 772	—	4.3%	0.7%
Medical and related professionals	3 053	—	3 053	2 827 112	3 053	3 201 205	3 053	—	3 053	3 201 205	3 053	3 316 448	3 053	3 419 258	—	6.5%	23.0%
Therapeutic, Diagnostic and other related Allied Health Professionals	913	—	913	578 552	969	608 058	969	—	969	608 058	969	637 245	969	664 646	2.0%	4.7%	4.5%
Educators and related professionals	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Others such as interns, EPWP, learnerships, etc	5 640	—	5 640	539 301	5 640	561 952	5 640	—	5 640	561 952	5 640	585 554	5 640	611 904	—	4.3%	4.2%
Total	28 821	—	28 821	12 710 810	29 916	13 605 758	29 916	—	29 916	13 605 758	30 046	14 189 957	30 046	14 637 972	1.4%	4.8%	100.0%

¹ Personnel numbers includes all filled posts together with those posts additional to the approved establishment

The department provides for 29,916 personnel in the 2026/27 financial year across various employment categories required to support health service delivery in the province. The majority of personnel are employed on the fixed establishment, which accounts for 23,539 employees (approximately 78.7 per cent) of the total workforce. This reflects the Department's reliance on permanent clinical, administrative and support personnel to sustain service delivery across hospitals, community health centres and clinics.

A further 4,941 employees (approximately 16.5 per cent) are employed under abnormal appointments, which include categories such as community health workers, interns, and other

programme-specific personnel required to support service delivery initiatives. Sessional appointments (191 employees or 0.6 per cent) and periodical appointments (123 employees or 0.4 per cent) represent a small proportion of the workforce and are primarily utilised to supplement scarce clinical skills and provide specialised services where full-time appointments are not feasible.

Provision has also been made for the filling of 1,122 critical vacancies, which include both replacement posts and earmarked funded posts required for the operationalisation of newly completed health facilities and to sustain essential health services.

Personnel expenditure continues to represent the largest component of the Department's budget, reflecting the labour-intensive nature of health service delivery. The Compensation of Employees (CoE) budget increased by R547.793 million in 2026/27, mainly due to the carry-through effect of additional funding allocated to implement the Labour Court Order relating to the permanent appointment of Community Health Workers, as well as additional funding provided during the 2025/26 Adjusted Estimates to strengthen the employment of health professionals and support the operationalisation of key health facilities, including Mmamethlake Hospital upgrades, the new King Nyabela Hospital, and the Barberton Rehabilitation Centre.

Additional funding of R55 million has also been allocated to support the operationalisation of newly completed or upgraded Primary Health Care facilities, enabling the Department to appoint personnel required to ensure these facilities are functional and able to provide essential services.

Over the 2027/28 and 2028/29 MTEF period, personnel expenditure is projected to increase moderately in line with wage adjustments and the phased filling of critical posts. However, the Department continues to face budgetary constraints, which limit the ability to fully address staffing shortages across facilities. As a result, the Department will continue to prioritise the filling of critical service delivery posts and replacement positions, while strengthening workforce planning through the development of staffing norms and organisational structure reviews to ensure the equitable distribution of health personnel across the province.

8.9.2. Training**Table 10.25: Information on training: Health**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Number of staff	28 826	28 534	29 478	30 645	30 645	30 645	30 647	30 647	30 647
Number of personnel trained	7 307	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000
<i>of which</i>									
Male	2 115	1 300	1 300	1 300	1 300	1 300	1 300	1 300	1 300
Female	5 192	3 700	3 700	3 700	3 700	3 700	3 700	3 700	3 700
Number of training opportunities	173	1 090	100	100	100	100	100	100	100
<i>of which</i>									
Tertiary	–	1 000	10	10	10	10	10	10	10
Workshops	90	90	90	90	90	90	90	90	90
Seminars	–	–	–	–	–	–	–	–	–
Other	83	–	–	–	–	–	–	–	–
Number of bursaries offered	137	100	100	100	100	100	100	100	100
Number of interns appointed	95	440	440	440	440	440	440	440	440
Number of learnerships appointed	81	–	–	–	–	–	–	–	–
Number of days spent on training	3	3	3	3	3	3	3	3	3
Payments on training by programme									
1. Administration	–	–	–	–	–	–	–	–	–
2. District Health Services	1 324	1 388	1 450	1 515	1 515	1 515	1 585	1 656	1 731
3. Emergency Medical Services	–	–	–	–	–	–	–	–	–
4. Provincial Hospital Services	2 412	2 528	2 642	2 760	2 760	2 760	2 887	3 017	3 153
5. Central Hospital Services	–	–	–	–	–	–	–	–	–
6. Health Sciences And Training	87 815	92 030	96 162	100 470	100 470	100 470	105 092	109 821	114 763
7. Health Care Support Services	–	–	–	–	–	–	–	–	–
8. Health Facilities Management	1 310	1 373	1 435	1 499	1 499	1 499	1 568	1 639	1 713
Total payments on training	92 861	97 319	101 689	106 244	106 244	106 244	111 132	116 133	121 360

8.9.3. Reconciliation of structural changes

There are no structural changes on this department

Annexures to the Estimates of Provincial Revenue and Expenditure

Table B.1: Specification of receipts: Health

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	61 447	65 071	84 619	74 196	74 196	74 196	85 809	81 076	84 725
Sales of goods and services produced by department (excl. capital assets)	61 447	65 071	84 619	74 196	74 196	74 196	85 809	81 076	84 725
Sales by market establishments	19 200	20 054	20 054	24 916	24 916	24 916	25 485	29 879	31 224
Administrative fees	662	691	691	722	722	722	755	789	825
Other sales	41 585	44 326	63 874	48 558	48 558	48 558	59 569	50 408	52 676
Of which									
Patients Fees	38 837	72 582	59 667	75 834	75 834	75 834	79 322	82 891	86 621
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other used current goods (excl. capital assets)	-	-	-	-	-	-	-	-	-
Transfers received from:	-	-	-	-	-	-	-	-	-
Other governmental units (Excl. Equitable share and conditional grants)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	12 129	12 180	24 504	27 017	27 017	27 017	20 000	29 532	30 861
Interest	12 129	12 180	24 504	27 017	27 017	27 017	20 000	29 532	30 861
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	849	1 775	2 713	4 227	4 227	7 191	4 422	4 621	4 829
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	849	1 775	2 713	4 227	4 227	7 191	4 422	4 621	4 829
Financial transactions in assets and liabilities	3 515	5 364	3 285	4 560	4 560	4 560	4 769	4 984	5 208
Total	77 940	84 390	115 121	110 000	110 000	112 964	115 000	120 213	125 623

Table B.2: Receipts: Sector specific 'of which' items

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Health									
Tax receipts									
.....									
Sales of goods and services other than capital assets	60 785	64 380	83 928	73 474	73 474	73 474	85 054	80 287	83 900
Sales of goods and services produced by department (excl. capital assets)	60 785	64 380	83 928	73 474	73 474	73 474	85 054	80 287	83 900
Sales by market establishments	19 200	20 054	20 054	24 916	24 916	24 916	25 485	29 879	31 224
.....									
Other sales	41 585	44 326	63 874	48 558	48 558	48 558	59 569	50 408	52 676
Of which									
Patients Fees	38 837	72 582	59 667	75 834	75 834	75 834	79 322	82 891	86 621
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
.....									
Total	77 940	84 390	115 121	110 000	110 000	112 964	115 000	120 213	125 623

Table B.3: Payments and estimates by economic classification: Health

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	15 573 129	15 999 671	17 323 716	18 008 868	18 672 901	18 672 901	19 313 541	20 176 643	20 861 674
Compensation of employees	10 122 152	10 793 393	11 445 784	12 466 689	12 710 810	12 710 810	13 605 758	14 189 957	14 637 972
Salaries and wages	8 847 036	9 377 294	9 904 032	10 730 797	10 819 900	10 819 900	11 637 088	12 132 420	12 513 406
Social contributions	1 275 116	1 416 099	1 541 752	1 735 892	1 890 910	1 890 910	1 968 670	2 057 537	2 124 566
Goods and services	5 450 936	5 206 104	5 862 627	5 542 179	5 962 091	5 961 902	5 707 783	5 986 686	6 223 702
Administrative fees	198 348	220 877	222 451	256 534	259 993	259 993	234 069	244 910	252 005
Advertising	36 730	23 746	16 951	6 620	11 714	11 714	6 698	6 776	6 986
Minor assets	4 947	3 265	8 829	9 756	10 631	10 631	19 707	9 849	10 201
Audit costs: External	26 011	23 491	26 126	25 241	25 241	25 241	25 241	25 241	26 023
Bursaries: Employees	515	—	—	—	—	100	—	—	—
Catering: Departmental activities	8 316	10 105	10 089	5 712	15 015	15 015	5 846	5 983	6 168
Communication (G&S)	46 318	55 431	52 812	49 370	55 188	55 188	52 188	54 530	56 235
Computer services	316 930	216 892	216 264	233 804	241 777	241 777	237 235	247 975	255 552
Consultants: Business and advisory services	4 397	2 711	9 366	11 993	12 227	12 227	12 176	12 367	12 750
Laboratory services	705 789	675 897	775 704	748 937	771 142	771 142	783 276	810 453	834 449
Legal services (G&S)	55 810	50 415	72 979	61 115	61 109	79 515	61 115	61 115	63 010
Contractors	514 437	359 698	406 860	333 395	420 669	401 974	338 105	341 892	352 456
Agency and support/outourced services	60 554	66 582	101 556	79 955	78 502	78 502	83 646	87 476	90 527
Fleet services (incl. government motor transport)	173 151	161 951	172 525	166 575	166 611	166 611	174 248	182 088	187 733
Inventory: Food and food supplies	97 611	97 714	115 409	109 840	109 641	109 641	114 895	119 717	123 428
Inventory: Medical supplies	521 376	585 924	792 451	704 845	726 281	726 281	742 013	775 351	799 473
Inventory: Medicine	1 381 923	1 536 896	1 569 021	1 771 333	1 598 348	1 598 348	1 618 846	1 683 683	1 732 345
Consumable supplies	402 202	293 506	414 192	268 142	477 471	477 471	407 980	421 406	430 686
Consumables: Stationery, printing and office supplies	136 448	82 108	110 604	41 325	86 997	86 997	41 903	42 491	43 808
Operating leases	36 740	35 674	40 172	47 044	54 933	54 933	52 176	55 796	59 296
Rental and hiring	544	1 181	4 290	1 497	1 886	1 886	1 545	1 595	1 645
Property payments	544 798	533 968	548 493	483 845	595 826	595 826	525 804	626 272	703 380
Transport provided: Departmental activity	751	649	400	973	701	701	1 018	1 064	1 098
Travel and subsistence	153 753	148 454	152 201	111 534	150 126	150 126	146 170	151 634	156 820
Training and development	7 439	8 759	7 212	8 739	9 710	9 710	18 802	13 793	14 298
Operating payments	4 906	2 302	3 288	1 778	3 258	3 258	1 862	1 945	2 006
Venues and facilities	10 192	7 908	12 382	2 277	17 094	17 094	1 219	1 284	1 324
Interest and rent on land	41	174	15 305	—	—	189	—	—	—
Interest (Incl. interest on unitary payments (PPP))	41	174	15 305	—	—	189	—	—	—
Transfers and subsidies	268 646	173 460	168 611	139 894	238 757	238 757	383 160	391 424	407 080
Provinces and municipalities	1 751	2 199	2 236	2 470	2 470	1 845	2 523	2 582	2 662
Provinces	1 751	2 199	2 236	2 470	2 470	1 845	2 523	2 582	2 662
Provincial agencies and funds	1 751	2 199	2 236	2 470	2 470	1 845	2 523	2 582	2 662
Departmental agencies and accounts	29 716	29 255	30 727	30 222	30 222	29 994	30 122	29 603	30 520
Departmental agencies (non-business entities)	29 716	29 255	30 727	30 222	30 222	29 994	30 122	29 603	30 520
Public corporations and private enterprises	—	1	—	—	—	81	—	—	—
Public corporations	—	1	—	—	—	81	—	—	—
Subsidies on products and production (pc)	—	1	—	—	—	81	—	—	—
Non-profit institutions	2 580	5 238	9 403	19 344	123 389	71 338	263 390	272 630	284 612
Households	234 599	136 767	126 245	87 858	82 676	135 499	87 125	86 609	89 286
Social benefits	44 255	49 011	42 737	21 803	22 621	31 345	21 242	21 249	21 901
Other transfers to households	190 344	87 756	83 508	66 055	60 055	104 154	65 883	65 360	67 385
Payments for capital assets	1 166 287	1 493 788	1 457 954	1 602 213	1 524 328	1 524 328	1 496 664	1 440 851	1 439 748
Buildings and other fixed structures	949 877	1 194 013	1 122 163	1 349 561	1 243 635	1 243 635	1 120 404	1 117 288	1 102 902
Buildings	949 877	1 194 013	1 122 163	1 349 561	1 243 635	1 243 635	1 120 404	1 117 288	1 102 902
Machinery and equipment	216 410	299 775	335 791	252 652	280 693	280 693	376 260	323 563	336 846
Transport equipment	53 653	111 027	56 256	42 272	34 288	35 400	79 615	72 240	74 484
Other machinery and equipment	162 757	188 748	279 535	210 380	246 405	245 293	296 645	251 323	262 362
Payments for financial assets	834	—	—	—	—	—	—	—	—
Total economic classification	17 008 896	17 666 919	18 950 281	19 750 975	20 435 986	20 435 986	21 193 365	22 008 918	22 708 502

Table B.3(i): Payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	325 800	335 345	374 496	415 557	447 859	446 881	434 873	448 929	462 947
Compensation of employees	159 546	169 126	178 234	206 474	206 474	205 496	230 758	240 997	248 701
Salaries and wages	136 502	145 463	152 887	178 966	178 966	177 988	199 895	208 766	215 437
Social contributions	23 044	23 663	25 347	27 508	27 508	27 508	30 863	32 231	33 264
Goods and services	166 254	166 138	196 261	209 083	241 385	241 339	204 115	207 932	214 246
Administrative fees	599	502	1 045	1 512	1 428	1 429	1 582	1 653	1 704
Advertising	1 331	2 966	3 480	3 447	1 447	1 447	3 379	3 308	3 411
Minor assets	—	—	181	—	—	—	—	—	—
Audit costs: External	26 011	23 491	26 126	25 241	25 241	25 241	25 241	25 241	26 023
Catering: Departmental activities	537	581	1 573	605	1 193	1 193	605	605	623
Communication (G&S)	7 090	10 787	6 447	6 776	8 322	10 001	7 088	7 407	7 637
Computer services	40 843	35 733	32 698	53 893	82 413	58 429	49 172	51 450	52 940
Consultants: Business and advisory services	4 386	2 706	9 366	11 923	12 157	12 157	12 103	12 291	12 672
Legal services (G&S)	55 810	50 415	66 273	61 115	61 109	66 320	61 115	61 115	63 010
Contractors	—	443	2 054	1 777	1 777	13 916	1 859	1 943	2 003
Agency and support/outourced services	592	662	322	658	500	661	688	719	741
Fleet services (incl. government motor transport)	(2 556)	3 041	7 530	5 352	5 352	10 098	5 598	5 850	6 031
Inventory: Food and food supplies	73	—	—	95	134	135	99	103	106
Consumable supplies	570	596	1 278	2 844	2 674	2 674	1 131	1 157	1 166
Consumables: Stationery, printing and office supplies	1 203	1 458	1 916	1 051	1 087	1 087	1 051	1 051	1 084
Operating leases	2 341	2 711	2 039	2 098	2 098	2 098	2 195	2 294	2 365
Rental and hiring	190	253	3 250	439	439	439	439	439	453
Property payments	8 252	7 056	4 781	10 948	7 409	7 409	11 440	11 955	12 326
Transport provided: Departmental activity	—	—	14	—	—	—	—	—	—
Travel and subsistence	18 680	21 851	23 367	18 852	24 177	24 177	18 852	18 852	19 437
Training and development	24	16	—	—	110	110	—	—	—
Operating payments	132	403	126	161	252	252	168	175	180
Venues and facilities	146	467	2 395	296	2 066	2 066	310	324	334
Interest and rent on land	—	81	1	—	—	46	—	—	—
Interest (Incl. interest on unitary payments (PPP))	—	81	1	—	—	46	—	—	—
Transfers and subsidies	7 058	1 565	2 992	1 262	1 262	2 240	1 320	1 379	1 422
Provinces and municipalities	1 091	1 135	1 207	1 262	1 262	914	1 320	1 379	1 422
Provinces	1 091	1 135	1 207	1 262	1 262	914	1 320	1 379	1 422
Provincial agencies and funds	1 091	1 135	1 207	1 262	1 262	914	1 320	1 379	1 422
Households	5 967	430	1 785	—	—	1 326	—	—	—
Social benefits	1 937	430	1 785	—	—	188	—	—	—
Other transfers to households	4 030	—	—	—	—	1 138	—	—	—
Payments for capital assets	20	1 807	6 697	4 272	4 657	4 657	135	122	127
Machinery and equipment	20	1 807	6 697	4 272	4 657	4 657	135	122	127
Transport equipment	—	786	—	—	—	800	—	—	—
Other machinery and equipment	20	1 021	6 697	4 272	4 657	3 857	135	122	127
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 1	332 878	338 717	384 185	421 091	453 778	453 778	436 328	450 430	464 496

Table B.3(ii): Payments and estimates by economic classification: District Health Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	10 215 749	10 456 210	11 244 685	11 666 978	12 016 340	12 000 106	12 400 102	12 940 284	13 354 176
Compensation of employees	6 778 048	7 200 202	7 580 975	8 202 091	8 443 898	8 427 664	9 045 369	9 448 790	9 759 602
Salaries and wages	5 910 280	6 233 068	6 529 374	7 016 871	7 239 654	7 214 520	7 666 255	8 002 886	8 263 825
Social contributions	867 768	967 134	1 051 601	1 185 220	1 204 244	1 213 144	1 379 114	1 445 904	1 495 777
Goods and services	3 437 666	3 255 922	3 663 607	3 464 887	3 572 442	3 572 370	3 354 733	3 491 494	3 594 574
Administrative fees	178 603	174 072	186 179	215 100	218 812	218 808	190 730	199 622	205 314
Advertising	35 393	20 780	13 471	3 167	10 267	10 267	3 313	3 462	3 569
Minor assets	3 093	1 512	4 012	6 306	5 683	5 641	6 171	6 223	6 428
Catering: Departmental activities	5 521	6 565	5 923	3 590	8 601	8 547	3 724	3 861	3 981
Communication (G&S)	28 822	32 768	33 854	30 566	34 350	32 567	32 523	33 981	35 043
Computer services	22 446	7 113	68 266	31 565	33 698	31 757	33 017	34 502	35 572
Consultants: Business and advisory services	7	5	—	—	—	—	—	—	—
Laboratory services	654 027	625 760	700 159	660 105	660 116	660 115	636 936	660 170	678 762
Legal services (G&S)	—	—	6 706	—	—	8 523	—	—	—
Contractors	266 563	161 932	193 075	103 207	177 141	181 283	105 952	110 738	114 142
Agency and support/outourced services	29 497	33 865	57 798	38 285	38 295	37 591	40 046	41 849	43 302
Fleet services (incl. government motor transport)	78 487	61 895	63 295	57 487	57 487	52 033	60 141	62 847	64 795
Inventory: Food and food supplies	56 565	52 521	56 131	51 908	51 965	51 964	54 302	56 398	58 146
Inventory: Medical supplies	283 249	317 177	390 964	385 090	367 462	367 461	408 946	427 295	440 627
Inventory: Medicine	1 226 154	1 354 765	1 328 448	1 535 028	1 311 969	1 311 833	1 339 082	1 393 300	1 432 510
Consumable supplies	191 944	102 866	172 006	80 401	218 945	216 806	143 181	149 163	154 630
Consumables: Stationery, printing and office supplies	123 591	73 388	98 506	31 631	72 337	72 563	32 063	32 505	33 512
Operating leases	10 213	9 141	12 753	14 645	16 197	16 217	15 976	16 689	17 205
Rental and hiring	315	702	761	1 054	1 447	1 406	1 102	1 152	1 188
Property payments	146 331	150 131	189 311	184 191	196 371	196 371	184 588	192 997	198 659
Transport provided: Departmental activity	334	294	241	400	390	390	418	437	451
Travel and subsistence	83 017	60 179	71 077	29 382	75 689	75 078	61 082	63 564	65 975
Training and development	1 301	1 707	927	—	1 822	1 699	742	—	—
Operating payments	4 312	605	876	667	652	705	698	729	753
Venues and facilities	7 881	6 179	8 868	1 112	12 746	12 745	—	10	10
Interest and rent on land	35	86	103	—	—	72	—	—	—
Interest (incl. interest on unitary payments (PPP))	35	86	103	—	—	72	—	—	—
Transfers and subsidies	141 701	102 467	82 822	53 510	157 555	156 466	296 910	306 161	319 175
Departmental agencies and accounts	149	48	148	159	159	82	80	84	86
Departmental agencies (non-business entities)	149	48	148	159	159	82	80	84	86
Public corporations and private enterprises	—	—	—	—	—	59	—	—	—
Public corporations	—	—	—	—	—	59	—	—	—
Subsidies on products and production (pc)	—	—	—	—	—	59	—	—	—
Non-profit institutions	2 580	5 238	9 403	19 344	123 389	71 338	263 390	272 630	284 612
Households	138 972	97 181	73 271	34 007	34 007	84 987	33 440	33 447	34 477
Social benefits	32 114	36 339	25 729	14 713	14 713	22 208	14 168	14 175	14 608
Other transfers to households	106 858	60 842	47 542	19 294	19 294	62 779	19 272	19 272	19 869
Payments for capital assets	139 161	113 568	116 223	58 771	58 932	58 932	86 130	87 986	91 095
Buildings and other fixed structures	—	—	—	—	—	—	1 800	1 865	1 949
Buildings	—	—	—	—	—	—	1 800	1 865	1 949
Machinery and equipment	139 161	113 568	116 223	58 771	58 932	58 932	84 330	86 121	89 146
Transport equipment	43 505	78 422	11 586	14 445	5 874	6 962	42 833	34 151	35 466
Other machinery and equipment	95 656	35 146	104 637	44 326	53 058	51 970	41 497	51 970	53 680
Payments for financial assets	375	—	—	—	—	—	—	—	—
Total economic classification: Programme 2	10 496 986	10 672 245	11 443 730	11 779 259	12 232 827	12 215 504	12 783 142	13 334 431	13 764 446

Table B.3(iii): Payments and estimates by economic classification: Emergency Medical Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	437 688	456 211	502 174	549 599	549 599	549 599	562 433	587 854	605 206
Compensation of employees	331 485	352 569	382 458	409 565	409 565	409 565	415 960	434 790	447 387
Salaries and wages	274 353	290 694	315 224	338 020	338 020	338 020	344 050	359 622	369 925
Social contributions	57 132	61 875	67 234	71 545	71 545	71 545	71 910	75 168	77 462
Goods and services	106 203	103 642	119 716	140 034	140 034	140 014	146 473	153 064	157 819
Administrative fees	3	6	15	29	29	29	30	31	32
Minor assets	219	74	—	—	—	—	—	—	—
Catering: Departmental activities	—	—	—	—	35	35	—	—	—
Communication (G&S)	1 882	2 154	2 287	1 931	1 931	1 931	2 017	2 108	2 173
Computer services	—	—	256	20 901	8 274	8 274	21 862	22 846	23 554
Contractors	18 082	16 996	20 979	19 956	19 956	19 394	20 873	21 812	22 488
Fleet services (incl. government motor transport)	78 181	80 517	89 811	84 659	84 659	84 659	88 554	92 539	95 408
Inventory: Medical supplies	2 729	754	1 043	5 522	5 522	5 522	5 776	6 036	6 223
Consumable supplies	2 427	407	2 000	1 942	10 558	11 072	2 031	2 122	2 188
Consumables: Stationery, printing and office supplies	530	903	1 053	667	4 678	4 678	698	729	752
Operating leases	1 481	965	1 147	3 520	2 900	2 900	3 683	3 849	3 978
Property payments	371	345	360	446	446	446	467	488	503
Travel and subsistence	298	521	765	461	1 046	1 074	482	504	520
Interest and rent on land	—	—	—	—	—	20	—	—	—
Interest (Incl. interest on unitary payments (PPP))	—	—	—	—	—	20	—	—	—
Transfers and subsidies	1 243	1 651	1 903	1 677	1 677	1 677	1 671	1 671	1 723
Provinces and municipalities	660	1 064	1 029	1 208	1 208	931	1 203	1 203	1 240
Provinces	660	1 064	1 029	1 208	1 208	931	1 203	1 203	1 240
Provincial agencies and funds	660	1 064	1 029	1 208	1 208	931	1 203	1 203	1 240
Households	583	587	874	469	469	746	468	468	483
Social benefits	583	500	874	469	469	746	468	468	483
Other transfers to households	—	87	—	—	—	—	—	—	—
Payments for capital assets	428	16 082	44 670	25 031	24 466	24 466	25 706	26 825	27 656
Machinery and equipment	428	16 082	44 670	25 031	24 466	24 466	25 706	26 825	27 656
Transport equipment	—	16 082	44 670	23 827	24 381	23 789	24 502	25 621	26 415
Other machinery and equipment	428	—	—	1 204	85	677	1 204	1 204	1 241
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 3	439 359	473 944	548 747	576 307	575 742	575 742	589 810	616 350	634 585

Table B.3(iv): Payments and estimates by economic classification: Provincial Hospital Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	1 633 144	1 678 439	1 840 444	1 969 719	2 037 646	2 037 646	2 124 248	2 214 577	2 284 318
Compensation of employees	1 234 639	1 316 032	1 419 895	1 555 398	1 563 143	1 563 143	1 652 452	1 726 308	1 780 321
Salaries and wages	1 081 279	1 148 370	1 237 397	1 360 398	1 224 749	1 224 749	1 442 260	1 506 745	1 553 844
Social contributions	153 360	167 662	182 498	195 000	338 394	338 394	210 192	219 563	226 477
Goods and services	398 499	362 400	420 538	414 321	474 503	474 503	471 796	488 269	503 997
Administrative fees	8 785	11 384	14 377	10 423	10 403	10 620	10 903	11 394	11 747
Minor assets	54	189	453	1 543	1 933	1 933	1 543	1 543	1 607
Catering: Departmental activities	53	59	78	94	102	102	94	94	97
Communication (G&S)	4 174	4 176	4 390	4 284	4 271	4 267	4 480	4 681	4 827
Computer services	5 824	—	—	—	—	—	—	—	—
Laboratory services	23 834	22 677	33 577	36 856	58 821	58 822	80 285	82 396	85 540
Contractors	136 892	73 224	58 954	114 879	93 955	90 746	117 020	119 200	122 896
Agency and support/outsource services	11 450	9 479	6 737	13 858	13 403	13 946	14 495	15 148	15 678
Fleet services (incl. government motor transport)	7 048	5 989	4 063	5 800	5 836	6 663	6 067	6 340	6 537
Inventory: Food and food supplies	17 259	18 746	21 223	21 464	21 169	21 169	22 453	23 463	24 190
Inventory: Medical supplies	90 895	97 523	135 796	96 622	117 375	117 376	101 067	105 615	108 889
Inventory: Medicine	43 563	61 709	74 092	47 205	82 205	82 205	49 373	51 595	53 195
Consumable supplies	9 097	10 781	16 660	9 202	11 529	13 154	9 625	10 058	10 354
Consumables: Stationery, printing and office supplies	1 923	1 699	3 685	2 159	2 833	2 833	2 159	2 159	2 226
Operating leases	1 111	846	1 108	1 413	1 413	1 413	1 478	1 544	1 591
Property payments	33 622	41 045	42 290	45 879	45 945	45 945	47 992	50 152	51 646
Transport provided: Departmental activity	105	111	106	216	271	271	226	236	244
Travel and subsistence	2 330	2 720	2 581	2 159	2 749	2 748	2 258	2 360	2 433
Operating payments	185	43	368	265	290	290	278	291	300
Venues and facilities	295	—	—	—	—	—	—	—	—
Interest and rent on land	6	7	11	—	—	—	—	—	—
Interest (Incl. interest on unitary payments (PPP))	6	7	11	—	—	—	—	—	—
Transfers and subsidies	44 494	27 977	15 756	28 697	28 697	28 697	28 554	28 554	29 438
Departmental agencies and accounts	29	30	95	51	51	—	51	51	52
Departmental agencies (non-business entities)	29	30	95	51	51	—	51	51	52
Public corporations and private enterprises	—	1	—	—	—	22	—	—	—
Public corporations	—	1	—	—	—	22	—	—	—
Subsidies on products and production (pc)	—	1	—	—	—	22	—	—	—
Households	44 465	27 946	15 661	28 646	28 646	28 675	28 503	28 503	29 386
Social benefits	6 645	7 133	6 678	3 699	3 699	3 728	3 684	3 684	3 798
Other transfers to households	37 820	20 813	8 983	24 947	24 947	24 947	24 819	24 819	25 588
Payments for capital assets	1 561	3 736	5 013	1 826	5 045	5 045	7 212	7 390	7 697
Machinery and equipment	1 561	3 736	5 013	1 826	5 045	5 045	7 212	7 390	7 697
Other machinery and equipment	1 561	3 736	5 013	1 826	5 045	5 045	7 212	7 390	7 697
Payments for financial assets	459	—	—	—	—	—	—	—	—
Total economic classification: Programme 4	1 679 658	1 710 152	1 861 213	2 000 242	2 071 388	2 071 388	2 160 014	2 250 521	2 321 453

Table B.3(v): Payments and estimates by economic classification: Central Hospital Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	1 691 371	1 796 517	1 994 770	2 112 142	2 175 747	2 175 747	2 299 306	2 398 591	2 473 729
Compensation of employees	1 061 505	1 186 804	1 292 980	1 435 100	1 440 400	1 440 400	1 550 106	1 618 921	1 669 285
Salaries and wages	929 878	1 036 711	1 127 575	1 255 081	1 261 137	1 261 137	1 361 166	1 421 714	1 465 921
Social contributions	131 627	150 093	165 405	180 019	179 263	179 263	188 940	197 207	203 364
Goods and services	629 866	609 713	701 662	677 042	735 347	735 296	749 200	779 670	804 444
Administrative fees	7 425	13 018	17 998	17 602	17 606	17 484	18 412	19 241	19 837
Minor assets	408	232	720	1 397	1 076	1 076	1 461	1 527	1 593
Catering: Departmental activities	10	22	30	—	10	10	—	—	—
Communication (G&S)	2 394	3 252	3 299	3 235	3 235	3 235	3 384	3 536	3 646
Computer services	247 817	174 046	114 542	108 392	108 392	134 317	113 269	118 366	122 030
Laboratory services	27 928	27 432	41 968	51 976	52 205	52 200	66 055	67 887	70 147
Legal services (G&S)	—	—	—	—	—	4 672	—	—	—
Contractors	64 841	81 011	88 104	65 985	77 061	46 687	67 385	70 417	72 600
Agency and support/outsource services	13 623	10 050	10 533	20 907	20 907	20 907	21 890	22 875	23 709
Fleet services (incl. government motor transport)	1 939	1 513	1 176	2 383	2 383	2 383	2 493	2 605	2 686
Inventory: Food and food supplies	14 679	18 556	25 323	25 851	25 851	25 851	27 035	28 252	29 128
Inventory: Medical supplies	130 591	140 735	210 658	188 837	206 212	206 212	196 126	204 952	211 306
Inventory: Medicine	57 222	69 454	103 191	114 054	129 128	129 128	151 893	156 758	162 067
Consumable supplies	6 739	9 914	10 762	8 122	8 067	8 067	8 495	8 877	9 132
Consumables: Stationery, printing and office supplies	1 443	2 820	1 916	2 943	2 743	2 743	2 943	2 941	3 032
Operating leases	1 195	856	1 174	1 267	1 267	1 267	1 325	1 385	1 428
Property payments	51 014	56 049	69 519	63 611	78 654	78 391	66 532	69 526	71 556
Transport provided: Departmental activity	81	94	37	40	40	40	42	44	45
Travel and subsistence	507	585	632	380	450	566	397	415	434
Training and development	—	—	28	—	—	—	—	—	—
Operating payments	10	74	52	60	60	60	63	66	68
Interest and rent on land	—	—	128	—	—	51	—	—	—
Interest (incl. interest on unitary payments (PPP))	—	—	128	—	—	51	—	—	—
Transfers and subsidies	16 992	3 875	21 505	3 588	3 820	3 820	3 589	3 590	3 701
Departmental agencies and accounts	12	32	—	27	27	27	28	29	30
Departmental agencies (non-business entities)	12	32	—	27	27	27	28	29	30
Households	16 980	3 843	21 505	3 561	3 793	3 793	3 561	3 561	3 671
Social benefits	2 125	2 755	4 025	2 227	2 459	2 983	2 227	2 227	2 296
Other transfers to households	14 855	1 088	17 480	1 334	1 334	810	1 334	1 334	1 375
Payments for capital assets	18 807	41 179	68 262	88 542	83 051	83 051	103 562	99 344	106 341
Buildings and other fixed structures	—	—	—	20 000	41 278	41 278	29 412	21 841	22 518
Buildings	—	—	—	20 000	41 278	41 278	29 412	21 841	22 518
Machinery and equipment	18 807	41 179	68 262	68 542	41 773	41 773	74 150	77 503	83 823
Transport equipment	359	—	—	—	—	—	—	—	—
Other machinery and equipment	18 448	41 179	68 262	68 542	41 773	41 773	74 150	77 503	83 823
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 5	1 727 170	1 841 571	2 084 537	2 204 272	2 262 618	2 262 618	2 406 457	2 501 525	2 583 771

Table B.3(vi): Payments and estimates by economic classification: Health Sciences and Training

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	459 093	478 254	475 091	533 041	515 813	515 813	563 215	583 399	601 578
Compensation of employees	379 361	389 065	389 686	423 480	423 742	423 742	442 000	456 810	470 967
Salaries and wages	359 335	367 584	367 082	388 518	395 263	395 263	404 724	419 507	432 509
Social contributions	20 026	21 481	22 604	34 962	28 479	28 479	37 276	37 303	38 458
Goods and services	79 732	89 189	85 405	109 561	92 071	92 071	121 215	126 589	130 611
Administrative fees	2 759	3 064	2 635	3 987	3 540	3 440	4 169	4 356	4 492
Advertising	6	–	–	6	–	–	6	6	6
Minor assets	117	995	47	510	–	–	532	556	573
Bursaries: Employees	515	–	–	–	–	100	–	–	–
Catering: Departmental activities	2 144	2 819	2 416	1 325	4 911	4 966	1 325	1 325	1 366
Communication (G&S)	254	300	398	621	1 104	1 052	650	680	701
Computer services	–	–	502	19 053	9 000	9 000	19 915	20 811	21 456
Consultants: Business and advisory services	4	–	–	70	70	70	73	76	78
Contractors	–	–	85	–	–	–	–	–	–
Agency and support/outourced services	4 587	4 047	5 080	4 500	4 500	4 500	4 700	4 976	5 129
Fleet services (incl. government motor transport)	2 015	1 536	1 066	2 070	2 070	2 070	2 165	2 262	2 332
Inventory: Food and food supplies	9 035	7 891	12 732	10 522	10 522	10 522	11 006	11 501	11 858
Inventory: Medical supplies	–	287	–	34	34	34	36	38	39
Consumable supplies	2 055	2 216	2 395	2 563	3 495	3 495	4 380	4 554	4 719
Consumables: Stationery, printing and office supplies	6 812	1 564	3 317	2 506	2 866	2 866	2 621	2 738	2 822
Operating leases	139	112	426	227	227	227	237	248	256
Rental and hiring	39	226	2	4	–	–	4	4	4
Property payments	716	–	1 776	690	4 905	4 905	722	754	777
Travel and subsistence	40 605	54 728	43 902	51 786	34 401	34 372	54 168	56 606	58 363
Training and development	6 096	7 008	6 052	7 605	7 227	7 350	12 955	13 478	13 969
Operating payments	255	1 134	1 455	613	1 992	1 895	642	670	691
Venues and facilities	1 579	1 262	1 119	869	1 207	1 207	909	950	980
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	56 901	34 916	42 762	51 024	45 519	45 519	50 980	49 933	51 481
Departmental agencies and accounts	29 526	29 145	30 484	29 985	29 985	29 985	29 963	29 439	30 352
Departmental agencies (non-business entities)	29 526	29 145	30 484	29 985	29 985	29 985	29 963	29 439	30 352
Households	27 375	5 771	12 278	21 039	15 534	15 634	21 017	20 494	21 129
Social benefits	594	845	2 775	559	1 054	1 154	559	559	576
Other transfers to households	26 781	4 926	9 503	20 480	14 480	14 480	20 458	19 935	20 553
Payments for capital assets	3 210	2 105	2 055	3 175	2 017	2 017	3 320	3 469	3 577
Machinery and equipment	3 210	2 105	2 055	3 175	2 017	2 017	3 320	3 469	3 577
Transport equipment	3 077	–	–	–	–	–	–	–	–
Other machinery and equipment	133	2 105	2 055	3 175	2 017	2 017	3 320	3 469	3 577
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 6	519 204	515 275	519 908	587 240	563 349	563 349	617 515	636 801	656 636

Table B.3(vii): Payments and estimates by economic classification: Health Care Support Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	254 630	279 934	330 951	315 857	411 831	411 757	359 321	375 111	376 498
Compensation of employees	141 357	139 902	147 391	160 385	170 275	170 201	176 716	184 549	179 738
Salaries and wages	123 284	120 653	126 695	137 394	145 306	145 232	150 820	157 512	154 014
Social contributions	18 073	19 249	20 696	22 991	24 969	24 969	25 896	27 037	25 724
Goods and services	113 273	140 032	183 560	155 472	241 556	241 556	182 605	190 562	196 760
Administrative fees	96	18 771	104	7 662	8 006	8 017	8 014	8 374	8 633
Minor assets	42	99	3 050	–	–	–	–	–	–
Catering: Departmental activities	–	30	7	38	103	102	38	38	39
Communication (G&S)	1 282	1 474	1 664	1 467	1 485	1 601	1 534	1 602	1 652
Contractors	4 421	769	4 137	3 839	14 354	14 424	4 016	4 197	4 327
Agency and support/outourced services	805	2 182	1 333	1 747	897	897	1 827	1 909	1 968
Fleet services (incl. government motor transport)	8 037	7 460	5 583	8 824	8 824	8 619	9 230	9 645	9 944
Inventory: Medical supplies	13 020	25 829	52 366	28 740	29 676	29 676	30 062	31 415	32 389
Inventory: Medicine	54 984	50 968	63 290	75 046	75 046	75 046	78 498	82 030	84 573
Consumable supplies	20 622	23 084	42 229	18 182	87 399	87 399	39 018	40 534	42 081
Consumables: Stationery, printing and office supplies	521	276	182	368	303	77	368	368	380
Operating leases	3 392	3 111	3 166	3 876	3 833	3 813	4 054	4 236	4 367
Property payments	1 780	2 065	1 991	1 240	4 206	4 469	1 297	1 355	1 397
Transport provided: Departmental activity	231	150	2	317	–	–	332	347	358
Travel and subsistence	3 779	3 764	4 094	4 114	6 637	6 628	4 304	4 498	4 638
Operating payments	12	–	362	12	12	12	13	14	14
Venues and facilities	249	–	–	–	775	776	–	–	–
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	117	396	774	136	136	210	136	136	140
Households	117	396	774	136	136	210	136	136	140
Social benefits	117	396	774	136	136	210	136	136	140
Payments for capital assets	27 216	80 343	67 819	91 035	77 201	77 201	66 367	89 593	87 835
Machinery and equipment	27 216	80 343	67 819	91 035	77 201	77 201	66 367	89 593	87 835
Transport equipment	–	15 679	–	4 000	4 033	3 849	4 180	4 368	4 503
Other machinery and equipment	27 216	64 664	67 819	87 035	73 168	73 352	62 187	85 225	83 332
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 7	281 963	360 673	399 544	407 028	489 168	489 168	425 824	464 840	464 473

Table B.3(viii): Payments and estimates by economic classification: Health Facilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	555 654	518 761	559 374	445 975	518 066	535 352	570 043	627 898	703 222
Compensation of employees	36 211	39 693	54 165	74 196	53 313	70 599	92 397	78 792	81 971
Salaries and wages	32 125	34 751	47 798	55 549	36 805	62 991	67 918	55 668	57 931
Social contributions	4 086	4 942	6 367	18 647	16 508	7 608	24 479	23 124	24 040
Goods and services	519 443	479 068	490 147	371 779	464 753	464 753	477 646	549 106	621 251
Administrative fees	78	60	98	219	169	166	229	239	246
Minor assets	1 014	164	366	—	1 939	1 981	10 000	—	—
Catering: Departmental activities	51	29	62	60	60	60	60	60	62
Communication (G&S)	420	520	473	490	490	534	512	535	556
Laboratory services	—	28	—	—	—	5	—	—	—
Contractors	23 638	25 323	39 472	23 752	36 425	35 524	21 000	13 585	14 000
Agency and support/outsourced services	—	6 297	19 753	—	—	—	—	—	—
Fleet services (incl. government motor transport)	—	—	1	—	—	86	—	—	—
Inventory: Medical supplies	892	3 619	1 624	—	—	—	—	—	—
Inventory: Medicine	—	—	—	—	—	136	—	—	—
Consumable supplies	168 748	143 642	166 862	144 886	134 804	134 804	200 119	204 941	206 416
Consumables: Stationery, printing and office supplies	425	—	29	—	150	150	—	—	—
Operating leases	16 868	17 932	18 359	19 998	26 998	26 998	23 228	25 551	28 106
Rental and hiring	—	—	277	—	—	41	—	—	—
Property payments	302 712	277 277	236 734	176 840	257 890	257 890	212 766	299 045	366 516
Travel and subsistence	4 537	4 106	5 783	4 400	4 977	5 483	4 627	4 835	5 020
Training and development	18	28	205	1 134	551	551	5 105	315	329
Operating payments	—	43	49	—	—	44	—	—	—
Venues and facilities	42	—	—	—	300	300	—	—	—
Interest and rent on land	—	—	15 062	—	—	—	—	—	—
Interest (Incl. interest on unitary payments (PPP))	—	—	15 062	—	—	—	—	—	—
Transfers and subsidies	140	613	97	—	91	128	—	—	—
Households	140	613	97	—	91	128	—	—	—
Social benefits	140	613	97	—	91	128	—	—	—
Payments for capital assets	975 884	1 234 968	1 148 946	1 329 561	1 268 959	1 268 959	1 204 232	1 126 122	1 115 420
Buildings and other fixed structures	949 877	1 194 013	1 123 894	1 329 561	1 202 357	1 202 357	1 089 192	1 093 582	1 078 435
Buildings	949 877	1 194 013	1 123 894	1 329 561	1 202 357	1 202 357	1 089 192	1 093 582	1 078 435
Machinery and equipment	26 007	40 955	25 052	—	66 602	66 602	115 040	32 540	36 985
Transport equipment	6 712	58	—	—	—	—	8 100	8 100	8 100
Other machinery and equipment	19 295	40 897	25 052	—	66 602	66 602	106 940	24 440	28 885
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 8	1 531 678	1 754 342	1 708 417	1 775 536	1 787 116	1 804 439	1 774 275	1 754 020	1 818 642

Table B.4: Payments and estimates by economic classification: 'Goods and Services level 4 items'

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments									
Goods and services	5 450 936	5 206 104	5 862 627	5 542 179	5 962 091	5 961 902	5 707 783	5 986 686	6 223 702
Administrative fees	198 348	220 877	222 451	256 534	259 993	259 993	234 069	244 910	252 005
Advertising	36 730	23 746	16 951	6 620	11 714	11 714	6 698	6 776	6 986
Minor assets	4 947	3 265	8 829	9 756	10 631	10 631	19 707	9 849	10 201
Audit costs: External	26 011	23 491	26 126	25 241	25 241	25 241	25 241	25 241	26 023
Bursaries: Employees	515	—	—	—	—	100	—	—	—
Catering: Departmental activities	8 316	10 105	10 089	5 712	15 015	15 015	5 846	5 983	6 168
Communication (G&S)	46 318	55 431	52 812	49 370	55 188	55 188	52 188	54 530	56 235
Computer services	316 930	216 892	216 264	233 804	241 777	241 777	237 235	247 975	255 552
Consultants: Business and advisory services	4 397	2 711	9 366	11 993	12 227	12 227	12 176	12 367	12 750
Infrastructure and planning services	—	—	—	—	—	—	—	—	—
Laboratory services	705 789	675 897	775 704	748 937	771 142	771 142	783 276	810 453	834 449
Legal services (G&S)	55 810	50 415	72 979	61 115	61 109	79 515	61 115	61 115	63 010
Science and technological services	—	—	—	—	—	—	—	—	—
Contractors	514 437	359 698	406 860	333 395	420 669	401 974	338 105	341 892	352 456
Agency and support/outsourced services	60 554	66 582	101 556	79 955	78 502	78 502	83 646	87 476	90 527
Entertainment	—	—	—	—	—	—	—	—	—
Fleet services (incl. government motor transport)	173 151	161 951	172 525	166 575	166 611	166 611	174 248	182 088	187 733
Housing	—	—	—	—	—	—	—	—	—
Inventory: Clothing material and accessories	—	—	—	—	—	—	—	—	—
Inventory: Farming supplies	—	—	—	—	—	—	—	—	—
Inventory: Food and food supplies	97 611	97 714	115 409	109 840	109 641	109 641	114 895	119 717	123 428
Inventory: Fuel, oil and gas	—	—	—	—	—	—	—	—	—
Inventory: Learner and teacher support material	—	—	—	—	—	—	—	—	—
Inventory: Materials and supplies	—	—	—	—	—	—	—	—	—
Inventory: Medical supplies	521 376	585 924	792 451	704 845	726 281	726 281	742 013	775 351	799 473
Inventory: Medicine	1 381 923	1 536 896	1 569 021	1 771 333	1 598 348	1 598 348	1 618 846	1 683 683	1 732 345
Medsas inventory interface	—	—	—	—	—	—	—	—	—
Inventory: Other supplies	—	—	—	—	—	—	—	—	—
Consumable supplies	402 202	293 506	414 192	268 142	477 471	477 471	407 980	421 406	430 686
Consumables: Stationery, printing and office supplies	136 448	82 108	110 604	41 325	86 997	86 997	41 903	42 491	43 808
Operating leases	36 740	35 674	40 172	47 044	54 933	54 933	52 176	55 796	59 296
Rental and hiring	544	1 181	4 290	1 497	1 886	1 886	1 545	1 595	1 645
Property payments	544 798	533 968	548 493	483 845	595 826	595 826	525 804	626 272	703 380
Transport provided: Departmental activity	751	649	400	973	701	701	1 018	1 064	1 098
Travel and subsistence	153 753	148 454	152 201	111 534	150 126	150 126	146 170	151 634	156 820
Training and development	7 439	8 759	7 212	8 739	9 710	9 710	18 802	13 793	14 298
Operating payments	4 906	2 302	3 288	1 778	3 258	3 258	1 862	1 945	2 006
Venues and facilities	10 192	7 908	12 382	2 277	17 094	17 094	1 219	1 284	1 324
Total economic classification	5 450 936	5 206 104	5 862 627	5 542 179	5 962 091	5 961 902	5 707 783	5 986 686	6 223 702

Table B.4(a): Payments and estimates by economic classification: District Health Programme Grant

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	2 648 342	2 377 525	2 557 756	2 584 103	2 591 907	2 641 290	2 424 811	2 527 991	2 606 211
Compensation of employees	817 830	704 322	965 918	800 715	845 641	894 476	837 285	875 584	906 722
Salaries and wages	772 593	613 467	792 458	685 224	730 150	778 985	657 787	688 537	713 026
Social contributions	45 237	90 855	173 460	115 491	115 491	115 491	179 498	187 047	193 696
Goods and services	1 830 505	1 673 203	1 591 838	1 783 388	1 746 266	1 746 814	1 587 526	1 652 407	1 699 489
Administrative fees	79 451	106 503	122 723	127 906	131 359	131 354	99 516	104 303	107 040
Advertising	35 393	16 214	4 000	3 167	10 267	10 267	3 313	3 462	3 569
Minor assets	223	532	1 206	1 259	2 421	2 433	2 000	2 084	2 159
Catering: Departmental activities	4 715	6 229	2 787	2 912	6 773	6 773	3 046	3 183	3 282
Communication (G&S)	368	472	472	472	4 257	2 527	1 050	1 092	1 134
Laboratory services	554 026	462 569	423 413	444 187	444 187	444 186	399 918	418 497	430 531
Contractors	201 264	125 833	89 533	94 351	169 642	164 853	98 691	103 132	106 329
Fleet services (incl. government motor transport)	17 355	744	3 339	3 432	3 432	4 319	3 600	3 762	3 878
Inventory: Food and food supplies	4 807	1 761	–	–	–	–	–	–	–
Inventory: Medical supplies	84 181	108 520	139 439	145 842	128 362	134 417	160 500	167 651	172 963
Inventory: Medicine	718 765	710 594	754 000	908 453	600 937	600 937	683 740	707 846	725 797
Consumable supplies	17 700	32 371	8 000	8 339	91 062	91 062	68 585	71 133	74 207
Consumables: Stationery, printing and office supplies	35 256	42 643	8 980	9 382	50 113	49 494	9 814	10 256	10 574
Operating leases	1 003	1 047	2 160	2 259	3 811	3 811	3 020	3 150	3 258
Rental and hiring	14 429	10 940	17 660	1 054	1 447	1 352	1 102	1 152	1 188
Property payments	–	–	–	18 454	29 576	29 576	7 962	8 423	8 519
Transport provided: Departmental activity	49 788	36 552	10 367	–	–	215	–	–	–
Travel and subsistence	1 301	2 166	1 682	10 807	54 854	54 854	41 669	43 271	45 050
Training and development	3 386	–	–	–	1 080	1 699	–	–	–
Operating payments	6 779	6 552	1 069	–	–	–	–	–	–
Venues and facilities	315	961	1 008	1 112	12 686	12 685	–	10	11
Interest and rent on land	7	–	–	–	–	–	–	–	–
Interest (Incl. interest on unitary payments (PPP))	7	–	–	–	–	–	–	–	–
Transfers and subsidies	6 591	6 443	522	10 458	114 503	65 120	253 998	263 238	274 929
Departmental agencies and accounts	75	–	79	82	82	82	–	–	–
Departmental agencies (non-business entities)	75	–	79	82	82	82	–	–	–
Public corporations and private enterprises	–	–	–	–	–	8	–	–	–
Public corporations	–	–	–	–	–	8	–	–	–
Subsidies on products and production (pc)	–	–	–	–	–	8	–	–	–
Non-profit institutions	–	–	–	9 913	113 958	64 567	253 998	263 238	274 929
Households	6 516	6 443	443	463	463	463	–	–	–
Social benefits	6 516	6 443	443	463	463	463	–	–	–
Payments for capital assets	8 891	16 645	16 946	17 711	24 081	24 081	44 861	46 649	48 476
Buildings and other fixed structures	–	–	–	–	–	–	1 800	1 865	1 949
Buildings	–	–	–	–	–	–	1 800	1 865	1 949
Machinery and equipment	8 891	16 645	16 946	17 711	24 081	24 081	43 061	44 784	46 527
Transport equipment	4 285	10 400	13 820	14 445	5 874	6 962	32 833	34 151	35 466
Other machinery and equipment	4 606	6 245	3 126	3 266	18 207	17 119	10 228	10 633	11 061
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification	2 663 824	2 400 613	2 575 224	2 612 272	2 730 491	2 730 491	2 723 670	2 837 878	2 929 616

Table B.4(b): Payments and estimates by economic classification: Health Facility Revitalisation Grant

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	343 176	314 565	311 454	224 812	224 812	224 812	264 395	257 397	273 196
Compensation of employees	29 036	27 046	30 963	48 114	48 114	48 114	49 397	52 665	55 034
Salaries and wages	25 892	23 024	25 724	35 100	35 100	35 100	35 784	38 439	40 168
Social contributions	3 144	4 022	5 239	13 014	13 014	13 014	13 613	14 226	14 866
Goods and services	314 140	287 519	280 491	176 698	176 698	176 698	214 998	204 732	218 162
Administrative fees	78	219	166	219	219	219	229	239	250
Minor assets	932	205	60	–	–	–	–	–	–
Catering: Departmental activities	51	60	63	60	60	60	60	60	63
Communication (G&S)	327	292	365	292	292	292	305	319	333
Contractors	23 638	18 560	21 511	12 720	12 720	12 720	13 000	13 585	14 196
Inventory: Medical supplies	748	–	–	–	–	–	–	–	–
Consumable supplies	1 610	108	36 937	–	–	–	14 569	15 789	16 500
Consumables: Stationery, printing and office supplies	425	–	1 487	–	–	–	–	–	–
Property payments	282 831	264 639	213 935	160 014	160 014	160 014	179 135	170 877	182 783
Travel and subsistence	3 440	3 248	4 713	3 248	3 248	3 248	3 395	3 548	3 708
Training and development	18	145	1 145	145	145	145	4 305	315	329
Operating payments	42	43	109	–	–	–	–	–	–
Transfers and subsidies	–	–	101	–	–	–	–	–	–
Households	–	–	101	–	–	–	–	–	–
Social benefits	–	–	101	–	–	–	–	–	–
Payments for capital assets	118 984	148 390	147 740	249 310	249 310	249 310	240 512	173 408	181 211
Buildings and other fixed structures	109 790	138 390	135 428	249 310	249 310	249 310	218 012	173 408	181 211
Buildings	109 790	138 390	135 428	249 310	249 310	249 310	218 012	173 408	181 211
Machinery and equipment	9 194	10 000	12 312	–	–	–	22 500	–	–
Other machinery and equipment	9 194	10 000	12 312	–	–	–	22 500	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification	462 160	462 955	459 295	474 122	474 122	474 122	504 907	430 805	454 407

Table B.4(c): Payments and estimates by economic classification: National Health Insurance Grant

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	72 415	74 022	34 692	35 145	35 145	35 145	35 918	37 505	38 770
Compensation of employees	27 268	52 569	32 649	34 658	34 658	34 658	35 386	36 974	38 222
Salaries and wages	26 406	45 264	29 373	31 260	31 260	31 260	31 832	33 260	34 393
Social contributions	862	7 305	3 276	3 398	3 398	3 398	3 554	3 714	3 829
Goods and services	45 147	21 453	2 043	487	487	487	532	531	548
Administrative fees	–	–	–	–	–	–	23	–	–
Minor assets	–	1 453	–	–	–	–	–	–	–
Communication (G&S)	5	–	–	–	–	–	–	–	–
Contractors	45 099	5 100	382	200	200	200	209	218	225
Inventory: Medical supplies	–	4 000	–	–	–	–	–	–	–
Inventory: Medicine	–	9 737	–	–	–	–	–	–	–
Consumable supplies	15	48	48	50	50	50	53	55	57
Travel and subsistence	28	1 115	1 613	237	237	237	247	258	266
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Payments for capital assets	395	25 000	14 654	–	–	–	–	–	–
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	395	25 000	14 654	–	–	–	–	–	–
Other machinery and equipment	395	25 000	14 654	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification	72 810	99 022	49 346	35 145	35 145	35 145	35 918	37 505	38 770

Table B.4(d): Payments and estimates by economic classification: National Tertiary Services Grant

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	127 278	112 025	177 993	198 119	198 119	198 119	219 667	206 330	213 239
Compensation of employees	44 097	44 797	76 341	95 821	95 821	95 821	118 311	97 696	101 238
Salaries and wages	40 216	39 643	67 558	82 514	82 514	82 514	100 579	85 184	88 344
Social contributions	3 881	5 154	8 783	13 307	13 307	13 307	17 732	12 512	12 894
Goods and services	83 181	67 228	101 652	102 298	102 298	102 298	101 356	108 634	112 001
Minor assets	137	–	330	350	350	350	1 200	381	393
Laboratory services	4 787	6 000	10 000	7 000	7 000	7 000	10 500	7 656	7 893
Contractors	49 440	39 274	31 600	44 490	44 490	44 490	23 949	46 850	48 302
Agency and support/outourced services	–	–	20 607	–	–	–	–	23	24
Inventory: Medical supplies	26 527	21 900	33 400	44 291	44 291	44 291	57 076	46 983	48 439
Inventory: Medicine	2 259	–	5 600	6 000	6 000	6 000	8 500	6 558	6 761
Consumable supplies	30	54	115	167	167	167	131	183	189
Transport provided: Departmental activity	1	–	–	–	–	–	–	–	–
Transfers and subsidies	70	150	–	–	–	–	–	–	–
Households	70	150	–	–	–	–	–	–	–
Social benefits	70	150	–	–	–	–	–	–	–
Payments for capital assets	18 031	39 768	96 515	88 542	108 820	108 820	77 477	94 581	97 514
Buildings and other fixed structures	–	–	–	20 000	40 278	40 278	12 000	21 844	22 521
Buildings	–	–	–	20 000	40 278	40 278	12 000	21 844	22 521
Machinery and equipment	18 031	39 768	96 515	68 542	68 542	68 542	65 477	72 737	74 993
Other machinery and equipment	18 031	39 768	96 515	68 542	68 542	68 542	65 477	72 737	74 993
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification	145 379	151 943	274 508	286 661	306 939	306 939	297 144	300 911	310 753

Table B.4(e): Payments and estimates by economic classification: Human Resources and Training Grant

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	273 769	278 664	278 935	284 592	284 592	284 592	299 521	307 989	318 523
Compensation of employees	268 544	272 870	273 673	278 499	278 499	278 499	289 407	297 410	307 563
Salaries and wages	260 684	249 550	242 188	261 246	261 246	261 246	270 585	279 392	288 987
Social contributions	7 860	23 320	31 485	17 253	17 253	17 253	18 822	18 018	18 576
Goods and services	5 225	5 794	5 262	6 093	6 093	6 093	10 114	10 579	10 960
Administrative fees	5	9	15	25	25	25	65	67	70
Minor assets	–	–	–	510	510	510	–	–	(8)
Communication (G&S)	16	14	29	113	113	113	116	121	124
Agency and support/outourced services	4 498	4 500	4 500	4 500	4 500	4 500	5 100	5 388	5 560
Inventory: Medical supplies	–	500	–	–	–	–	–	–	–
Consumable supplies	29	37	37	75	75	75	40	43	44
Consumables: Stationery, printing and office supplies	144	20	–	–	–	–	–	–	–
Travel and subsistence	533	714	681	770	770	770	1 383	1 438	1 491
Training and development	–	–	–	–	–	–	3 160	3 264	3 411
Operating payments	–	–	–	100	100	100	–	–	(2)
Venues and facilities	–	–	–	–	–	–	250	258	270
Transfers and subsidies	327	–	–	–	–	–	–	–	–
Households	327	–	–	–	–	–	–	–	–
Social benefits	327	–	–	–	–	–	–	–	–
Payments for capital assets	133	2 451	500	1 862	1 862	1 862	–	–	(29)
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	133	2 451	500	1 862	1 862	1 862	–	–	(29)
Other machinery and equipment	133	2 451	500	1 862	1 862	1 862	–	–	(29)
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification	274 229	281 115	279 435	286 454	286 454	286 454	299 521	307 989	318 494

Table B.7.1: Summary of departmental transfers to other entities (for example NGOs)

R thousand	Sub programme	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
		2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Home Base Care Centres	HIV AIDS	5 580	5 864	9 431	19 344	19 344	16 684	20 596	20 505	21 612
Right to care	HIV AIDS	–	–	–	–	104 045	54 654	242 794	252 125	263 000
Total departmental transfers to other entities		5 580	5 864	9 431	19 344	123 389	71 338	263 390	272 630	284 612

Vote 11

Culture, Sport and Recreation

To be appropriated by Vote in 2026/27	R 721 373 000
Direct Charge	R 0
Responsible MEC	MEC of Culture, Sport and Recreation
Administrating Department	Culture, Sport and Recreation
Accounting Officer	Head: Culture, Sport and Recreation

1. Overview

Vision

A patriotic socially cohesive society

Mission

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

Core functions and responsibilities

Administration

The programme comprises of five sub-programmes namely, Strategic Management, Corporate Services, Finance, Information Technology Support, Enterprise Risk Management, Communication and Legal.

Other Corporate services functions such as Security, International Relations, Transversal, Employee Health and Wellness, Auxiliary Services as well as Regional Administration will be outlined in the separate Operational Plan of the Department as activities that support line functions to achieve their objectives.

Cultural Affairs

The purpose of this programme is to promote cultural diversity, multi-faith, multi-lingualism, transformation of the heritage landscape and in the process ensure that socio-economic development takes place in the province. The programme is divided into four sub-programmes namely, Arts and Culture, Museum Services, Heritage Resource Services and Language Services.

Library and Archives Services

The purpose of this programme is to provide and promote public libraries, archives and records management in the province. The priorities set for this programme include the improvement of access to facilities, the promotion of sustainable reading culture and increasing compliance to legislation and policies by governmental bodies and parastatals on the management of records. In summary, this programme is responsible for administering effective Archives and Records Management service, Library and Information Services to government institutions and communities.

Sports and Recreation

The purpose of this programme is to promote, develop, administer and enhance the sporting and recreation capabilities of the people of Mpumalanga. The Sport and Recreation programme in

Mpumalanga is aimed at improving the quality of life of the people of Mpumalanga by promoting sport and recreational activities.

The programme ensures the:

- The implementation of Community Sport and Recreation through the sport hubs in all local municipalities.
- The development of sport at club level through Sport Development as it creates an opportunity for clubs to be provided with playing attire and equipment as well as building capacity of coaches and technical officials to be able to run the clubs effectively and efficiently.
- Implementation of organized and community recreation, mass participation programmes to promote and active and healthy lifestyle.

Overview of the main services that the department intends to deliver:

- To accelerate service delivery and implement of Batho Pele principles by ensuring that there are efficiency and effective performance by all employees of the department through skill development.
- Provision of heritage service, to preserve, conserve and transform heritage in the Province.
- Implementation of the transformation charter in sport and recreation together with National Sport, Arts and Culture
- Development and promotion of Sport and Recreation through School Sport, Sport Advancement, Community Sport and Recreation and club development.
- Facilitate implementation of the Provincial Language Act 2014 that emphasize the promotion and development of 4 disadvantaged languages.
- Provision of support and resources for effective, efficient library services that also contributes to quality basic education and integrated human settlement.
- Promotion of good records management practice that contributes to well-resourced archives.
- Promotion of economic empowerment by properly utilizing our cultural industries namely, performing arts, visual arts and crafts as well as sustenance of arts and culture forums in all National days commemorated, cultural and sporting events hosted.

Legislative mandate

The Republic of South Africa's Constitution, Act 108 of 1996, hereinafter referred to as the Constitution, its Preamble and Founding Provisions, and specific parts thereof are the source of the Department of Culture, Sport, and Recreation's mission and/or function.

Languages, Section 6: one Sepedi, Sesotho, Setswana, siSwati, Tshivenda, Xitsonga, Afrikaans, English, isiNdebele, isiXhosa, and isiZulu are the official languages of the Republic. Two Acknowledging the historically low status and use of our people's indigenous languages, the state ought to take proactive, realistic steps to improve these languages' standing and usage.

Language and Culture, Section 30 states that everyone is free to use the language and engage in the culture of their choice, but that no one may exploit these freedoms in a way that is against the Bill of Rights.

Communities based on culture, religion, and language, Section 31 (1): No one may deny a member of a cultural, religious, or linguistic community the freedom to form, join, and maintain associations with other civil society organizations, as well as the freedom to enjoy their culture,

practice their religion, and speak their native tongue with other members of that community. (2)
No part of the Bill of Rights may be violated in the exercise of the rights granted by paragraph (1).

- *Schedule 5 PART A stipulates:*
- *Archives other than national archives,*
- *Libraries other than national libraries,*
- *Museums other than national museums,*
- *Provincial Recreation and amenities; and*
- *Provincial sport*

Legislative Mandates: There are several legislative mandates that impact the work of DCSR. They are listed and explained briefly in the table below:

- *Protection of Personal Information Act, 4 (Act No 4 of 2013)*
- *Public Service Act, 1994 as amended*
- *Labour Relations Act, 66 (Act No. 66 of 1995)*
- *Basic Conditions of Employment Act, 75 (Act No. 75 of 1997)*
- *Employment Equity Act, 55 (Act No. 55 of 1998)*
- *Employment Equity Amendment Act, 2022 (Act No. 4 of 2022)*
- *Disaster Management Amendment Act, 2015 (Act No. 16 of 2015)*
- *Skills Development Act, 1998*
- *Public Finance Management Act, 29 (Act No.29 of 1999) as amended*
- *Preferential Procurement Policy Framework Act, 5 (Act No. 5 of 2000) and the regulations thereof*
- *Tender Board Act, 2 (Act No. 2 of 1994) Eastern Transvaal and regulations (E.T.37) thereof*
- *Occupational Health and Safety Act, 85 (Act No. 85 of 1993)*
- *Promotion of Access to Information Act, 2 (Act No. 2 of 2000)*
- *Promotion of Administrative Justice Act, 3 (Act No. 3 of 2000)*
- *Protected Disclosure Act, 26 (Act No.26 of 2000)*
- *Government Immovable Asset Management Act, 19 (Act No.19 of 2007)*
- *The Promotion of Equality and Prevention of Unfair Discrimination Act, 4 (Act No. 4 of 2000)*
- *Mpumalanga Provincial Languages Act, 3 (Act No.3 of 2014)*
- *Mpumalanga Arts and Culture Council Act, 2 (Act No.2 of 1999)*
- *National Arts Council Act, 56 (Act No. 56 of 1997)*
- *Mpumalanga Archives Act, 14 (Act No. 14 of 1998)*
- *National Heritage Resources Act, 25 (Act No. 25 of 1999)*
- *National Heritage Council Act, 11 (Act No. 11 of 1999)*
- *Cultural Institutions Act, 119 (Act No. 119 of 1998), as amended*
- *Culture Promotion Act, 35 (Act No. 35 of 1983)*
- *The National Sport and Recreation Act, 110 (Act No. 110 of 1998)*
- *SA Institute for Drug Free Sport Act, 14 (Act No.14 of 1997)*
- *Lotteries Act ,57 (Act No. 57 of 1997)*
- *Non-Profit Organizations Act, 71 (Act No. 71 1997)*
- *SA Boxing Act ,11 (Act No. 11 of 2001)*
- *Safety at Sports and Recreational Events Act, 2 (Act No. 2 of 2010)*

External activities and other events relevant to budget decisions

The Department ties its budget decisions to a range of external events and activities that deliver economic spin-offs, promote social cohesion and reinforce its strategic priorities. Mpumalanga Cultural Xperience, INNIBOS National Festival, Xitsonga Music Awards and Sport Awards. These events are explicitly funded because they generate recreation effects, boost local economies and advance social cohesion objectives. The budget speech notes continued support for these gatherings due to their proven impact. The Mbombela Indoor Multipurpose Arena with the budget of R45 million allocated for a 5 000-seat venue to host major events, conferences and indoor sports, again tied to economic and social goals. These activities and events show the budget is not built in a vacuum. However, respond to national policy shifts, major provincial events and long-term infrastructure goals.

1.1. Aligning Departmental budget to achieve government's prescribed outcomes

The Department of Culture, Sport, and Recreation (DCSR) reaffirms its commitment to fostering social cohesion, promoting cultural diversity, and enhancing sports development across Mpumalanga. Our efforts will align with the Medium-Term Development Plan (MTDP 2024-2029) and the National Development Plan 2030 (NDP), focusing on inclusive economic growth, reducing inequality, and building a capable, ethical, and developmental state.

Mpumalanga, home to 5.1 million people, has a youthful population, with 64 percent under the age of 35, and faces significant challenges such as 37.4 percent unemployment and a poverty rate of 51. percent. The youth unemployment rate is particularly alarming at 51.3 percent, with 68.6 percent of young women unemployed. These stark realities underline the urgency of DCSR's mandate to leverage sports, culture, and recreation to address these socio-economic challenges while fostering nation-building.

2. Review of the current financial year (2025/26)

The overall main appropriation for the current fiscal year is R631 373 million represented by equitable share R393 700 million and conditional grants amounting to R237 673 million.

- Used the national gold panning championship at Thabachweu Local Municipality as a traditional sport to market museums and built social cohesion nationally. In addition, the Province will participate in 2025 World Gold Panning Championships in Spain.
- Standardized geographical names and features in the province through review of six features per annum and popularization of the existing.
- Contributed towards non-racialism and combat racism, racial discrimination, xenophobia and related intolerance through seven National Days commemorative days namely, Freedom Day, Youth Day, Women's Day, Heritage Day, National Day of Reconciliation and Human Rights Day.
- Promoted cultural diversity and integration while enhance cultural tourism through support and implementation of the three key cultural events namely, Mpumalanga Cultural Xperience, Innibos National Festival and Metro FM Awards.
- Finalized construction of three new libraries Mmamethlake, Louville and Warbutorn, to be completed in 2025/2026 financial year.
- Supported of one hundred and twenty-two existing with resources to increase access to information.

- Supplied new library materials to public libraries to empower learners and communities with knowledge through supply of seven thousand seven hundred and one thousand electronic library materials to public libraries.
- Hosted Mpumalanga Sport Awards to support programme that honour men and women in sport.
- Supported seventy school sport programmes at a district and local level
- Implemented two phases for bulk services High Altitude Training Centre: phase one: 7ML reservoir completed and phase two: wastewater treatment plant initiated.

3. Outlook for the coming financial year (2026/27)

The Department is fully committed in executing the Annual Performance Plan 2026/27 for the benefit of the citizens of Mpumalanga. To achieve this, robust monitoring and evaluation tools will be developed and implemented to ensure continuous tracking of Departmental programs, measuring both progress and impact. Quarterly and annual review reports will be produced to assess the effectiveness and ensure alignment with the plan's objectives. These reports will not only track implementation but will also identify potential gaps and areas for improvement, enabling timely interventions.

Planned key outputs for the next MTEF period are as follows:

In the 2026/27 financial year, the Department of Culture, Sport, and Recreation will implement a range of initiatives to promote heritage, social cohesion, and sports development. The National and International (New Zealand) Gold Panning Championship will be utilized as a platform to market museums and foster social cohesion through traditional sports. Additionally, the department will standardize six geographical names and features, contributing to cultural recognition and inclusivity. Five initiatives implemented to promote social cohesion and nation building, promoting non-racialism and addressing issues of racism, xenophobia, and intolerance.

Cultural and sports development will also see significant investments, with five signature cultural events, including the Mpumalanga Cultural Xperience, INNIBOS National Festival, South African Music Awards, Xitsonga Music Awards and Arts and Culture Awards. Additionally, the Mpumalanga Sport Awards will recognize outstanding contributions to sport in the province.

In the realm of infrastructure, the department will focus on the maintenance of three public libraries (Kanyamazane, Marapyane and Perdekop) and four museums (Pilgrim's Rest, Mashishing, Barberton and Nomoya Masilela). These modern facilities have been strategically built and maintained to ensure that community members have easier access to resources, eliminating the need to travel long distances to access knowledge. Furthermore, investing in cutting-edge library infrastructure reflects a commitment to fostering a culture of learning. Each library is equipped with the latest titles and technology, including photocopier services; uninterrupted power supply (UPS); internet access and Wi-Fi, to meet the diverse needs and aspirations of the community, particularly students.

The Department will support sixty school sport programmes at a district and local level, in line with the reconfiguration of school sports as per the DSAC and DoE agreement. Additionally, fourteen cultural structures will receive financial support to promote cultural initiatives across the province. Eight sport structures will also be financially supported to further extend the Department's mandate of fostering sports development.

The Department will also advance to phase two (construction completion) of Mbombela Indoor Multi-purpose Arena. Finally, progress on the High-Altitude Training Centre continues, with two phases for bulk services, including initiation of the upgrading of the four ML WTW Civil, Mechanical and Electrical and the completion of wastewater treatment plant.

The Department will continue to be fully committed in executing the Annual Performance Plan 2026/27 for the benefit of the citizens of Mpumalanga. To achieve this, robust monitoring and evaluation tools will be developed and implemented to ensure continuous tracking of departmental programs, measuring both progress and impact. Quarterly and annual review reports will be produced to assess the effectiveness and ensure alignment with the plan's objectives. These reports will not only track implementation but will also identify potential gaps and areas for improvement, enabling timely interventions.

4. Reprioritisation

Overall, the reprioritization was implemented to ensure adequate funding for employee compensation, departmental contractual commitments, and other key priorities, all aimed at achieving the department's goals and objectives.

Funds were reprioritized mainly to cover employee compensation across all areas. Allocations supported goods and services for departmental operations, cultural and commemorative events, library services, sport and recreation development, and school sports programmes. Transfers and subsidies were directed to households, arts and culture, museums and heritage structures, and sports organisations. Funding was also allocated for capital assets and equipment, including government vehicles, tools of trade, library machinery, and maintenance for museums.

5. Procurement

The Supply Chain Management function remains a critical service delivery mechanism within the Administration Programme, providing strategic administrative and operational support to the Department's core functions. The Department continues to prioritise the strengthening of supply chain processes, particularly in the areas of asset management, procurement planning, and contract management, to enhance efficiency, compliance, and accountability.

For the 2026/27 financial year, the Department will focus on supporting several strategic infrastructure and programme initiatives through effective procurement and supply chain coordination. Key priorities include the construction of a multipurpose arena, the development of a high-altitude training centre, and the establishment and upgrading of community libraries across the province.

In addition, the Supply Chain Management unit will facilitate the procurement of goods and services required for departmental programmes and events, including commemorative days, the Cultural Experience signature event, the library information systems, and the coordination and implementation of the Premier's Cup. These initiatives form part of the Department's broader mandate to promote cultural development, sports participation, and access to library and information services within communities.

6. Receipts and financing

6.1. Summary of receipts

Table 11.1: Summary of receipts: Culture, Sport and Recreation

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Equitable share	405 707	356 714	419 643	402 400	382 400	382 400	423 711	442 778	456 504
Conditional grants	225 434	215 574	232 853	234 898	237 673	237 673	242 511	255 639	265 991
Community Library Services Grant	169 288	162 726	174 793	179 385	179 385	179 385	185 722	194 250	202 851
Expanded Public Works Programme Integrated Grant for Provinces	3 910	3 632	2 000	1 846	1 846	1 846	2 052	–	–
Mass Participation and Sport Development Grant	52 236	49 216	56 060	53 667	56 442	56 442	54 737	61 389	63 140
Own Revenue	–	–	–	175 000	11 300	11 300	55 151	–	–
Other	–	19 725	7 000	–	–	–	–	–	–
Total receipts	631 141	592 013	659 496	812 298	631 373	631 373	721 373	698 417	722 495
Total payments	566 168	577 345	635 261	812 298	631 373	635 559	721 373	698 417	722 495
Surplus/(deficit) after financing	64 973	14 668	24 235	–	–	(4 186)	–	–	–

The department received an adjusted budget allocation of R631.373 million in the 2025/26 financial year. Subsequent allocations are projected at R721.373 million for 2026/27, R698.417 million for 2027/28, and R722.495 million for the 2028/29 fiscal year. The department reprioritised R8.512 from the Multipurpose Arena budget of R53.512.million to fund local stations and contractual obligation budget pressures.

The budget also includes conditional grant funding, which supports four specific grants received by the department. Notably, the EPWP Integrated Grant and the Social Sector Expanded Public Works Programme (EPWP) grant were introduced in the 2012/13 financial year and continue to be allocated annually to support employment creation and social development initiatives.

6.2. Departmental Receipts Collection

Table 11.2: Departmental receipts: Culture, Sport and Recreation

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Tax receipts	–	–	–	–	–	–	–	–	–
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–
Sales of goods and services other than capital assets	633	683	806	1 196	1 196	1 196	1 254	1 238	1 294
Transfers received from:	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–
Interest, dividends and rent on land	609	1 855	1 421	660	660	660	686	791	827
Sales of capital assets	129	510	134	167	167	167	176	183	191
Financial transactions in assets and liabilities	14	88	–	–	–	–	–	–	–
Total	1 385	3 136	2 361	2 023	2 023	2 023	2 116	2 212	2 312

The departmental receipts are expected to increase to R2.116 million in 2026/27. Revenue is generated mainly from penalties on lost books at libraries, entrance fees, interest on bank account and other sales from the departmental revenue centres which are mainly Kghodwana Cultural Village, Pilgrim's Rest Museum, Barberton Museum and the Regional Libraries.

7. Payment summary

7.1. Key assumptions

- A projected Consumer Price Index (CPI) increase of 3.6 percent, 3.3 percent, and 3.1 percent for the 2026/27, 2027/28, and 2028/29 financial years, respectively.
- Continued allocation of conditional grant funding over the Medium-Term Expenditure Framework (MTEF).
- Dedicated funding for the Cultural Experience Festival and National Day events throughout the MTEF period.
- Ongoing funding to support the implementation of the Language Act across the MTEF.
- Provision of funding for the development and construction of the Mpumalanga Multipurpose Arena.

7.2. Programme summary

Table 11.3: Summary of payments and estimates: Culture, Sport and Recreation

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Administration	100 719	108 329	126 158	128 458	136 458	140 644	152 917	141 967	140 913
2. Cultural Affairs	115 094	121 081	145 016	320 739	137 739	137 739	156 767	116 081	121 141
3. Library and Archives Services	225 304	230 834	228 279	213 509	213 509	213 509	225 433	214 734	224 515
4. Sports and Recreation	125 051	117 101	135 808	149 592	143 667	143 667	186 256	225 635	235 926
Total payments and estimates:	566 168	577 345	635 261	812 298	631 373	635 559	721 373	698 417	722 495

7.3. Summary of economic classification

Table 11.4: Summary of provincial payments and estimates by economic classification: Culture, Sport and Recreation

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	421 726	443 157	466 385	493 043	502 260	502 485	554 354	541 131	556 945
Compensation of employees	217 035	229 795	243 543	281 557	281 557	281 557	299 271	308 173	322 405
Goods and services	204 691	213 362	222 842	211 486	220 703	220 928	255 083	232 958	234 540
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	32 672	44 298	76 104	214 430	48 953	38 053	34 068	19 356	20 227
Provinces and municipalities	115	162	269	180	180	180	228	238	249
Departmental agencies and accounts	–	–	–	–	1 750	2 250	2 100	2 195	2 293
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	1 200	38 050	176 000	11 900	1 000	8 220	–	–
Non-profit institutions	32 070	41 679	34 030	36 250	33 123	32 623	21 082	15 878	16 593
Households	487	1 257	3 755	2 000	2 000	2 000	2 438	1 045	1 092
Payments for capital assets	111 770	89 890	92 769	104 825	80 160	95 021	132 951	137 930	145 323
Buildings and other fixed structures	88 332	45 711	74 170	87 060	62 060	81 177	113 789	123 346	128 896
Machinery and equipment	23 438	32 210	16 327	17 765	18 100	13 844	19 162	14 584	16 427
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	11 969	2 272	–	–	–	–	–	–
Payments for financial assets	–	–	3	–	–	–	–	–	–
Total economic classification	566 168	577 345	635 261	812 298	631 373	635 559	721 373	698 417	722 495

7.4. Infrastructure payments

7.4.1 Departmental infrastructure payments

Table 11.5: Summary of departmental Infrastructure per category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Existing infrastructure assets	12 208	12 520	7 868	5 700	5 700	9 607	1 500	5 225	5 460
Maintenance and repairs	5 904	7 946	2 210	4 700	4 700	5 135	1 500	5 225	5 460
Upgrades and additions	6 304	4 574	5 658	1 000	1 000	4 472	-	-	-
Refurbishment and rehabilitation	-	-	-	-	-	-	-	-	-
New infrastructure assets	82 028	41 137	68 512	86 060	61 060	76 705	113 789	123 346	128 896
Infrastructure transfers	-	-	-	-	-	-	-	-	-
Infrastructure transfers - Current	-	-	-	-	-	-	-	-	-
Infrastructure transfers - Capital	-	-	-	-	-	-	-	-	-
Infrastructure: Payments for financial assets	-	-	-	-	-	-	-	-	-
Infrastructure: Leases	2 015	1 751	1 794	4 104	4 104	4 187	4 719	5 427	5 671
Non Infrastructure	-	-	-	-	-	-	-	-	-
Total Infrastructure (incl. non infrastructure items)	96 251	55 408	78 174	95 864	70 864	90 499	120 008	133 998	140 027
Capital infrastructure	88 332	45 711	74 170	87 060	62 060	81 177	113 789	123 346	128 896
Current infrastructure*	7 919	9 697	4 004	8 804	8 804	9 322	6 219	10 652	11 131

Table 11.5 provides an overview of the department's infrastructure payments and estimates, covering the construction, upgrade, and maintenance of infrastructure assets. Most of the allocation over the 2026 MTEF is earmarked for the construction of the High Altitude Training Centre, the development and construction of the Mpumalanga Multipurpose Arena, as well as library infrastructure projects funded through the Community Library Services grant. Payments classified under infrastructure leases pertain to rented office buildings.

7.5. Departmental Public-Private Partnership (PPP) projects

The department does not have registered PPP Projects

7.6. Transfers

7.6.1 Transfers to public entities

Not applicable

7.6.2 Transfers to other entities

Table 11.6: Summary of departmental transfers to other entities (for example NGOs)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Arts and Culture	22 420	33 329	28 180	27 700	27 700	27 700	7 010	7 360	7 691
Arts and Culture	5 250	3 050	2 050	2 550	2 550	2 550	7 320	2 597	2 714
Langahe Services	150	150	150	500	500	500	500	523	546
Library Services	1 500	1 750	1 750	1 750	1 750	1 750	1 750	1 829	1 911
Sport Services	2 750	3 400	6 650	4 750	4 750	4 750	11 820	5 764	6 024
Total	32 070	41 679	38 780	37 250	37 250	37 250	28 400	18 073	18 886

Transfers are provided to organisations supporting cultural and sport structures and the Library for the Blind.

7.6.3 Transfers to local government

Not applicable

8. Programme description

8.1. Programme 1: Administration

8.1.1 Description and Outputs

The purpose of this is to provide for the overall management and administration support of the department, in accordance with applicable National and Provincial policies, the PFMA, The public service Act and other Legislation.

8.1.2. Programme Expenditure Analysis

Table 11.8: Summary of payments and estimates: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Office of the MEC	9 505	10 197	16 634	12 849	12 849	17 035	12 920	13 820	13 409
2. Corporate Services	91 214	98 132	109 524	115 609	123 609	123 609	139 997	128 147	127 504
Total payments and estimates: Programme 1	100 719	108 329	126 158	128 458	136 458	140 644	152 917	141 967	140 913

Table 11.9: Summary of provincial payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	98 663	106 195	120 813	122 198	129 898	134 084	143 089	134 780	132 216
Compensation of employees	63 377	68 525	75 178	83 228	83 228	83 228	85 207	90 927	95 042
Goods and services	35 286	37 670	45 635	38 970	46 670	50 856	57 882	43 853	37 174
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	602	1 419	4 024	2 180	2 180	2 180	2 666	1 283	1 341
Provinces and municipalities	115	162	269	180	180	180	228	238	249
Departmental agencies and accounts	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	—	—	—	—	—	—	—	—	—
Households	487	1 257	3 755	2 000	2 000	2 000	2 438	1 045	1 092
Payments for capital assets	1 454	715	1 319	4 080	4 380	4 380	7 162	5 904	7 356
Buildings and other fixed structures	—	—	212	—	—	—	—	—	—
Machinery and equipment	1 454	715	1 107	4 080	4 380	4 380	7 162	5 904	7 356
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	—	—	—	—	—	—	—	—	—
Payments for financial assets	—	—	2	—	—	—	—	—	—
Total economic classification: Programme 1	100 719	108 329	126 158	128 458	136 458	140 644	152 917	141 967	140 913

Programme expenditure has increased from R100.719 million in 2022/23 to an estimated R140.913 million in 2028/29, reflecting a steady growth over the period.

8.1.3. Service delivery measures

Programme 1: Administration

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of strategic planning and accountability documents approved and submitted to Legislature	4	4	4	4
Number of financial Statements approved	4	4	4	4
Number of ICT Corporate Governance Framework objectives implemented	6	6	6	6
Number of ethics and risk compliance documents produced	5	5	5	5
Number of marketing initiatives implemented	4	4	4	4
Percentage of audit assignment completed	0%	100%	100%	100%
Number of audit committee meetings coordinated and held	—	4	4	4

8.1. Programme 2: Cultural Affairs

8.2.1. Description and Outputs

The purpose of this programme is to assist arts and cultural organisations to promote, develop and preserve culture for the citizens in Mpumalanga.

8.2.2. Programme Expenditure Analysis

Table 11.10: Summary of payments and estimates: Cultural Affairs

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Management	2 181	658	1 286	2 262	2 362	2 362	3 726	3 867	4 067
2. Arts and Culture	85 775	94 703	120 873	283 263	99 853	99 853	111 967	70 176	73 121
3. Museum and Heritage	24 628	23 154	20 959	26 122	26 432	26 432	28 988	26 974	28 202
4. Language Services	2 510	2 566	1 898	9 092	9 092	9 092	12 086	15 064	15 751
Total payments and estimates: Programme 2	115 094	121 081	145 016	320 739	137 739	137 739	156 767	116 081	121 141

Table 11.11: Summary of provincial payments and estimates by economic classification: Cultural Affairs

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	87 197	84 530	84 635	109 494	109 834	104 834	96 937	93 135	97 163
Compensation of employees	43 569	43 930	45 288	57 739	57 739	57 739	60 869	64 370	67 353
Goods and services	43 628	40 600	39 347	51 755	52 095	47 095	36 068	28 765	29 810
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	27 820	36 529	60 380	205 750	27 375	27 375	14 830	10 480	10 951
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	200	350	366	382
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	30 000	175 000	–	–	–	–	–
Non-profit institutions	27 820	36 529	30 380	30 750	27 375	27 175	14 480	10 114	10 569
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	77	22	–	5 495	530	5 530	45 000	12 466	13 027
Buildings and other fixed structures	–	–	–	5 000	–	5 000	45 000	11 421	11 935
Machinery and equipment	77	22	–	495	530	530	–	1 045	1 092
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	1	–	–	–	–	–	–
Total economic classification: Programme 2	115 094	121 081	145 016	320 739	137 739	137 739	156 767	116 081	121 141

Expenditure showed a steady increase, rising from R115.094 million in the 2022/23 financial year to an estimated R121.141 million by 2028/29. This growth reflects ongoing commitments to departmental programmes, including spending on signature events, commemorative days, and support to Arts and Culture structures, all aimed at promoting social cohesion, cultural preservation, and community engagement, as well as anticipated growth in operational costs over the medium term.

8.2.3. Service delivery measures

Programme 2: Cultural Affairs

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of initiatives implemented to raise awareness on the national symbols	17	17	17	17
Number of initiatives implemented to promote social cohesion and nation building	11	5	5	5
Number of phases for multi purpose arena implemented	1	1	—	—
Number of signature events that promote cultural diversity and enhance cultural tourism supported	2	4	4	4
Number of Arts and Crafts cooperatives supported	51	51	51	51
Number of jobs opportunities created through arts, culture and heritage programmes	46	46	46	46
Number of traditional cultural programmes supported	4	4	4	4
Number of Cultural Xperience hosted	1	1	1	1
Number of community structures supported	11	14	14	14
Number of provincial community arts development programmes supported	—	1	1	1
Number of museums provided with maintenance	1	4	2	2
Number of facilities providing museum services	2	2	2	2
Number of international and national gold panning tournaments participated in	2	2	2	2
Number of Standardized geographic names features reviewed	6	6	6	6
Number of heritage resources declared as provincial sites	—	2	3	3

8.3. Programme 3: Library and Archive Services

8.3.1. Description and Outputs

The aim of this programme is to promote public libraries and archives in the Province.

8.3.2. Programme Expenditure Analysis

Table 11.12: Summary of payments and estimates: Library and Archives Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Management	—	—	370	1 823	1 823	1 823	1 871	2 046	2 140
2. Library Services	219 490	225 302	222 065	205 246	205 246	205 246	216 713	207 013	216 440
3. Archives	5 814	5 532	5 844	6 440	6 440	6 440	6 849	5 675	5 935
Total payments and estimates: Programme 3	225 304	230 834	228 279	213 509	213 509	213 509	225 433	214 734	224 515

Table 11.13: Summary of provincial payments and estimates by economic classification: Library and Archives Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	151 655	159 958	168 470	167 569	167 569	171 825	200 683	181 950	190 256
Compensation of employees	84 944	91 403	96 086	107 445	107 445	107 445	117 156	116 488	121 847
Goods and services	66 711	68 555	72 384	60 124	60 124	64 380	83 527	65 462	68 409
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	1 500	1 750	—	1 750	1 750	1 750	1 750	1 829	1 911
Provinces and municipalities	—	—	—	—	—	—	—	—	—
Departmental agencies and accounts	—	—	—	—	1 750	1 750	1 750	1 829	1 911
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	1 500	1 750	—	1 750	—	—	—	—	—
Households	—	—	—	—	—	—	—	—	—
Payments for capital assets	72 149	69 126	59 809	44 190	44 190	39 934	23 000	30 955	32 348
Buildings and other fixed structures	50 242	25 738	42 317	31 000	31 000	31 000	11 000	23 320	24 369
Machinery and equipment	21 907	31 419	15 220	13 190	13 190	8 934	12 000	7 635	7 979
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	—	11 969	2 272	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 3	225 304	230 834	228 279	213 509	213 509	213 509	225 433	214 734	224 515

The programme's expenditure has increased from R225.304 million in 2022/23 to an estimated R224.515 million in 2028/29. This projected spending covers operational and support costs, as

well as the construction of regional and public libraries across the Province of Mpumalanga, in addition to funding for Archive Services.

8.3.2 Service Delivery measure

Programme 3: Library and Archives Services

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of municipal libraries provided with maintenance	6	3	3	3
Number of electronic books made accessible	7 745	1 000	1 000	1 000
Number of libraries offering services to the blind	39	45	45	45
Number of libraries accessing Mpumalanga Library Information Management System	122	125	125	125
Number of public awareness programs conducted about archival services	2	2	2	2

8.4. Programmes 4: Sports and Recreation

8.4.1. Description and Outputs

The purpose of this programme is to develop and enhance the sporting of the people of Mpumalanga.

8.4.2. Programme Expenditure Analysis

Table 11.14: Summary of payments and estimates: Sports and Recreation

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Management	1 740	1 723	1 723	2 052	2 152	2 152	3 964	2 745	2 870
2. Sport	62 390	55 313	71 348	90 597	70 497	84 614	124 144	119 775	125 137
3. Recreation	23 605	27 240	29 070	35 207	35 207	31 990	35 285	32 178	33 766
4. School Sports	37 316	32 825	33 667	21 736	35 811	24 911	22 863	70 937	74 153
5. 2010 FIFA World Cup	–	–	–	–	–	–	–	–	–
Total payments and estimates: Programme 4	125 051	117 101	135 808	149 592	143 667	143 667	186 256	225 635	235 926

Table 11.15: Summary of provincial payments and estimates by economic classification: Sports and Recreation

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	84 211	92 474	92 467	93 782	94 959	91 742	113 645	131 266	137 310
Compensation of employees	25 145	25 937	26 991	33 145	33 145	33 145	36 039	36 388	38 163
Goods and services	59 066	66 537	65 476	60 637	61 814	58 597	77 606	94 878	99 147
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	2 750	4 600	11 700	4 750	17 648	6 748	14 822	5 764	6 024
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	300	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	1 200	8 050	1 000	11 900	1 000	8 220	–	–
Non-profit institutions	2 750	3 400	3 650	3 750	5 748	5 448	6 602	5 764	6 024
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	38 090	20 027	31 641	51 060	31 060	45 177	57 789	88 605	92 592
Buildings and other fixed structures	38 090	19 973	31 641	51 060	31 060	45 177	57 789	88 605	92 592
Machinery and equipment	–	54	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 4	125 051	117 101	135 808	149 592	143 667	143 667	186 256	225 635	235 926

The programme's expenditure has increased significantly, rising from R125.051 million in 2022/23 to an estimated R235.926 million in 2028/29, reflecting planned growth in operational, developmental, and capital infrastructure over the medium term for High Altitude Training Centre.

8.4.3 Service Delivery measure

Programme 4: Sports and Recreation

Programme performance measures	Estimated performance	Medium-term estimates			
	2025/26	2026/27	2027/28	2028/29	
Number of phases of bulk services implemented for the High Altitude Training Center	2	2	2	2	
Number of Provincial Sport Awards hosted to honor athletes who have great achievement in sport	1	1	1	1	
Number of sport community based structures supported to advance sport programmes and enhance tourism	8	8	8	8	
Number of high profile games supported to promote sport development	2	2	2	2	
Number of local leagues activities supported	22	22	22	22	
Number of athletes development programmes supported by the sports academies	1	1	1	1	
Number of schools, hubs and clubs provided with equipment and / or attire to enable participation in sport and or recreation	285	285	285	285	
Number of learners competing at the National School Sport championship	—	350	350	350	
Number of school sport programmes supported at district and local level	70	60	60	60	
Number of Women boxing bout supported	—	1	1	1	
Number of professional local clubs supported through the Premier's cup	—	4	4	4	
Number of active recreation events organised	48	18	18	18	

8.5. Other programme information

8.5.1 Personnel numbers and costs

Table 11.16: Summary of departmental personnel numbers and costs: Culture, Sport and Recreation

R thousands	Actual				Revised estimate				Medium-term expenditure estimate								Average annual growth over MTCC		
	2022/23		2023/24		2024/25		2025/26		2026/27		2027/28		2028/29		2025/26 - 2028/29				
	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Filled posts	Addition al posts	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. growth rate	Costs growth rate	% Costs of Total		
Salary level																			
1 – 6	425	99 224	277	90 540	248	101 168	109	174	283	103 286	287	101 305	287	102 445	0.5%	1.5%	34.4%		
7 – 10	103	64 378	201	97 737	151	100 031	166	6	172	115 920	108	136 563	108	144 643	-14.4%	9.0%	45.0%		
11 – 12	23	25 610	28	25 760	23	28 712	22	3	25	30 527	25	28 811	25	30 783	—	1.9%	10.3%		
13 – 16	10	16 676	13	16 222	10	18 399	10	1	11	21 044	13	19 875	13	20 729	5.7%	1.6%	7.0%		
Other	—	11 095	87	13 785	127	8 763	126	—	126	10 780	83	12 717	83	9 573	-13.0%	-2.7%	3.3%		
Total	561	216 983	606	244 044	559	257 073	433	184	617	281 557	516	299 271	516	308 173	-5.8%	4.6%	100.0%		
Programme																			
1: Administration	109	63 377	162	68 525	128	75 178	119	36	155	83 228	159	85 207	159	90 927	0.9%	4.5%	29.5%		
2: Cultural Affairs	90	43 589	115	43 930	136	45 288	149	7	156	57 739	113	60 869	113	64 370	-10.2%	5.3%	20.8%		
3: Library and Archives Services	246	84 944	238	91 403	213	96 086	128	91	219	107 445	135	117 156	135	116 488	-14.9%	4.3%	37.9%		
4: Sports and Recreation	116	25 145	91	25 837	82	28 991	37	50	87	33 145	109	36 039	109	36 388	7.8%	4.8%	11.8%		
Total	561	217 035	606	229 795	559	243 543	433	184	617	281 557	516	299 271	516	308 173	-5.8%	4.6%	100.0%		
Employee dispensation classification																			
Public Service Act appointees not covered by OSDs	—	—	—	—	—	—	488	—	488	—	497	—	497	—	0.6%	—	—		
Public Service Act appointees still to be covered by OSDs	—	—	—	—	—	—	2	—	2	—	2	—	2	—	—	—	100.0%		
Professional Nurses, Staff Nurses and Nursing Assistants	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
Legal Professionals	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
Social Services Professions	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
Engineering Professions and related occupations	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
Medical and related professionals	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
Therapeutic, Diagnostic and other related Allied Health Professionals	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
Educators and related professionals	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
Others such as interns, EPWP, learnerships, etc.	—	—	—	—	—	—	72	—	72	—	72	—	72	—	—	—	—		
Total	561	217 035	606	229 795	559	243 543	562	—	562	2	571	2	571	2	0.5%	—	100.0%		

8.5.2 Training

Table 11.17: Information on training: Culture, Sport and Recreation

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Number of staff	561	606	559	617	617	617	516	516	516
Number of personnel trained	520	520	40	60	60	60	75	88	88
of which									
Male	275	275	15	25	25	25	35	40	40
Female	245	245	25	35	35	35	40	48	48
Number of training opportunities	6	6	4	6	6	6	8	10	10
of which									
Tertiary	—	—	—	—	—	—	—	—	—
Workshops	6	6	3	4	4	4	6	8	8
Seminars	—	—	1	1	1	1	1	1	1
Other	—	—	—	1	1	1	1	1	1
Number of bursaries offered	—	—	—	—	—	—	—	—	—
Number of interns appointed	28	28	31	28	28	28	28	28	28
Number of learnerships appointed	—	—	—	—	—	—	—	—	—
Number of days spent on training	60	60	17	20	20	20	30	36	36
Payments on training by programme									
1: Administration	1 826	1 914	2 000	2 090	2 090	2 090	2 186	2 284	2 387
2: Cultural Affairs	—	—	—	—	—	—	—	—	—
3: Library And Archives Services	113	118	123	129	129	129	135	141	147
4: Sports And Recreation	156	163	170	178	178	178	186	194	203
Total payments on training	2 095	2 195	2 293	2 397	2 397	2 397	2 507	2 619	2 737

8.5.3 Reconciliation of structural changes

There are no changes in the budget and programme structure

Annexure to the Estimates of Provincial Revenue and Expenditure

Table B.1: Specifications of receipts

Table B.1: Specification of receipts: Culture, Sport and Recreation

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	633	683	806	1 196	1 196	1 196	1 254	1 238	1 294
Sales of goods and services produced by department (excl. capital assets)	633	683	806	1 196	1 196	1 196	1 254	1 238	1 294
Sales by market establishments	633	683	806	1 196	1 196	1 196	1 254	1 238	1 294
Administrative fees	-	-	-	-	-	-	-	-	-
Other sales	-	-	-	-	-	-	-	-	-
Of which	-	-	-	-	-	-	-	-	-
List Item	-	-	-	-	-	-	-	-	-
List Item	-	-	-	-	-	-	-	-	-
List Item	-	-	-	-	-	-	-	-	-
List Item	-	-	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other used current goods (excl. capital assets)	-	-	-	-	-	-	-	-	-
Transfers received from:	-	-	-	-	-	-	-	-	-
Other governmental units (Excl. Equitable share and conditional grants)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	609	1 855	1 421	660	660	660	686	791	827
Interest	609	1 855	1 421	660	660	660	686	791	827
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	129	510	134	167	167	167	176	183	191
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	129	510	134	167	167	167	176	183	191
Financial transactions in assets and liabilities	14	88	-	-	-	-	-	-	-
Total	1 385	3 136	2 361	2 023	2 023	2 023	2 116	2 212	2 312

Table B.3: Payments and estimates by economic classification

Table B.2: Receipts: Sector specific 'of which' items

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Culture, Sport and Recreation									
Tax receipts									
.....									
Sales of goods and services other than capital assets	633	683	806	1 196	1 196	1 196	1 254	1 238	1 294
Sales of goods and services produced by department (excl. capital assets)	633	683	806	1 196	1 196	1 196	1 254	1 238	1 294
Sales by market establishments	633	683	806	1 196	1 196	1 196	1 254	1 238	1 294
.....									
Other sales	-	-	-	-	-	-	-	-	-
Of which	-	-	-	-	-	-	-	-	-
List Item	-	-	-	-	-	-	-	-	-
List Item	-	-	-	-	-	-	-	-	-
List Item	-	-	-	-	-	-	-	-	-
List Item	-	-	-	-	-	-	-	-	-
.....									
Total	1 385	3 136	2 361	2 023	2 023	2 023	2 116	2 212	2 312

Table B.3: Payments and estimates by economic classification: Culture, Sport and Recreation

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	421 726	443 157	466 385	493 043	502 260	502 485	554 354	541 131	556 945
Compensation of employees	217 035	229 795	243 543	281 557	281 557	281 557	299 271	308 173	322 405
Salaries and wages	185 831	195 354	206 230	235 972	235 972	235 671	243 669	260 959	271 677
Social contributions	31 204	34 441	37 313	45 585	45 585	45 886	55 602	47 214	50 728
Goods and services	204 691	213 362	222 842	211 486	220 703	220 928	255 083	232 958	234 540
Administrative fees	7 419	7 853	7 140	4 729	6 155	6 551	5 829	4 399	4 596
Advertising	5 956	9 339	12 009	10 678	10 568	8 930	6 542	10 834	11 326
Minor assets	4 661	5 379	5 457	4 156	4 056	1 713	5 570	9 147	9 559
Audit costs: External	4 475	5 836	5 047	6 000	6 000	6 769	6 300	7 032	7 348
Catering: Departmental activities	6 443	8 911	7 895	8 701	9 827	9 907	10 538	16 470	17 212
Communication (G&S)	6 663	10 649	9 782	3 278	5 278	6 227	9 559	12 735	11 829
Computer services	10 237	7 233	14 263	12 330	12 330	10 744	13 482	14 184	14 822
Consultants: Business and advisory services	20 394	10 829	13 394	18 740	20 340	19 205	30 445	6 106	6 382
Legal services (G&S)	316	23	9 953	2 000	2 000	1 980	2 263	557	582
Contractors	14 214	18 462	19 170	27 954	19 303	20 437	15 217	24 926	26 047
Agency and support/outourced services	1 791	2 472	1 850	2 677	1 927	2 273	3 053	5 536	5 785
Fleet services (incl. government motor transport)	4 485	4 608	5 025	3 500	7 000	4 418	7 000	8 807	3 478
Inventory: Learner and teacher support material	–	764	–	630	630	516	–	–	–
Inventory: Materials and supplies	9 533	13 325	11 675	11 468	8 416	3 529	677	13 531	14 140
Consumable supplies	6 706	6 670	3 846	8 655	13 890	15 662	21 141	16 345	16 782
Consumables: Stationery, printing and office supplies	2 280	2 286	1 419	1 774	1 474	2 326	2 184	5 935	6 202
Operating leases	11 215	11 946	13 215	11 454	13 654	13 655	22 888	9 641	9 670
Rental and hiring	3 224	6 883	3 526	3 095	2 777	4 388	2 085	2 005	3 144
Property payments	24 175	27 138	20 613	18 531	19 455	21 910	29 708	20 282	21 194
Transport provided: Departmental activity	20 072	17 225	16 741	18 642	19 430	15 316	15 904	19 247	19 112
Travel and subsistence	28 844	27 896	31 424	25 389	26 828	31 414	29 562	18 237	18 012
Training and development	207	328	–	850	2 870	1 517	753	2 561	2 676
Operating payments	8 459	4 877	6 955	1 654	1 654	8 594	10 255	1 301	1 360
Venues and facilities	2 922	2 430	2 443	4 601	4 841	2 947	4 128	3 140	3 282
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	32 672	44 298	76 104	214 430	48 953	38 053	34 068	19 356	20 227
Provinces and municipalities	115	162	269	180	180	180	228	238	249
Provinces	115	162	269	180	180	180	228	238	249
Provincial agencies and funds	115	162	269	180	180	180	228	238	249
Departmental agencies and accounts	–	–	–	–	1 750	2 250	2 100	2 195	2 293
Departmental agencies (non-business entities)	–	–	–	–	1 750	2 250	2 100	2 195	2 293
Public corporations and private enterprises	–	1 200	38 050	176 000	11 900	1 000	8 220	–	–
Private enterprises	–	1 200	38 050	176 000	11 900	1 000	8 220	–	–
Other transfers to private enterprises	–	1 200	38 050	176 000	11 900	1 000	8 220	–	–
Non-profit institutions	32 070	41 679	34 030	36 250	33 123	32 623	21 082	15 878	16 593
Households	487	1 257	3 755	2 000	2 000	2 000	2 438	1 045	1 092
Social benefits	487	1 257	3 755	2 000	2 000	2 000	2 438	1 045	1 092
Payments for capital assets	111 770	89 890	92 769	104 825	80 160	95 021	132 951	137 930	145 323
Buildings and other fixed structures	88 332	45 711	74 170	87 060	62 060	81 177	113 789	123 346	128 896
Buildings	88 332	45 711	74 170	87 060	62 060	81 177	113 789	123 346	128 896
Machinery and equipment	23 438	32 210	16 327	17 765	18 100	13 844	19 162	14 584	16 427
Transport equipment	19 364	17 013	7 790	2 000	2 000	2 000	2 741	3 000	–
Other machinery and equipment	4 074	15 197	8 537	15 765	16 100	11 844	16 421	11 584	16 427
Software and other intangible assets	–	11 969	2 272	–	–	–	–	–	–
Payments for financial assets	–	–	3	–	–	–	–	–	–
Total economic classification	566 168	577 345	635 261	812 298	631 373	635 559	721 373	698 417	722 495

Annexures to 2026 Estimates of Provincial Revenue & Expenditure
Vote 11

Table B.3(i): Payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	98 663	106 195	120 813	122 198	129 898	134 084	143 089	134 780	132 216
Compensation of employees	63 377	68 525	75 178	83 228	83 228	83 228	85 207	90 927	95 042
Salaries and wages	54 457	58 746	64 933	71 703	71 703	71 703	73 862	78 058	79 824
Social contributions	8 920	9 779	10 245	11 525	11 525	11 525	11 345	12 869	15 218
Goods and services	35 286	37 670	45 635	38 970	46 670	50 856	57 882	43 853	37 174
Administrative fees	515	545	707	642	660	996	1 089	951	994
Advertising	1 628	855	1 206	2 180	2 130	2 243	1 930	731	764
Minor assets	–	5	–	20	20	231	340	200	209
Audit costs: External	4 475	5 836	5 047	6 000	6 000	6 769	6 300	7 032	7 348
Catering: Departmental activities	226	324	437	711	611	524	707	945	988
Communication (G&S)	6 635	8 617	5 045	3 271	5 271	6 220	7 055	6 351	5 159
Computer services	107	102	56	80	80	287	80	498	520
Consultants: Business and advisory services	1 234	858	1 517	560	510	927	670	813	850
Legal services (G&S)	316	23	9 953	2 000	2 000	1 980	2 263	557	582
Contractors	–	291	66	75	75	292	–	–	–
Agency and support/outourced services	78	106	50	60	60	64	30	25	26
Fleet services (incl. government motor transport)	4 485	4 608	1 525	3 500	7 000	4 418	7 000	8 807	3 478
Consumable supplies	625	1 049	1 259	1 789	1 803	1 901	2 121	1 815	1 897
Consumables: Stationery, printing and office supplies	729	635	766	940	940	784	905	706	738
Operating leases	4 391	4 376	5 217	4 354	6 554	6 034	12 338	2 857	2 581
Rental and hiring	–	–	4	–	–	14	15	82	86
Property payments	2 756	3 044	2 984	2 200	2 200	3 078	3 300	3 920	4 096
Transport provided: Departmental activity	–	–	15	–	–	–	–	–	–
Travel and subsistence	6 235	5 049	8 797	8 645	8 749	11 868	9 894	4 737	3 905
Training and development	207	328	–	700	764	776	650	1 934	2 021
Operating payments	287	499	365	663	663	944	555	443	463
Venues and facilities	357	520	619	580	580	506	640	449	469
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	602	1 419	4 024	2 180	2 180	2 180	2 666	1 283	1 341
Provinces and municipalities	115	162	269	180	180	180	228	238	249
Provinces	115	162	269	180	180	180	228	238	249
Provincial agencies and funds	115	162	269	180	180	180	228	238	249
Households	487	1 257	3 755	2 000	2 000	2 000	2 438	1 045	1 092
Social benefits	487	1 257	3 755	2 000	2 000	2 000	2 438	1 045	1 092
Payments for capital assets	1 454	715	1 319	4 080	4 380	4 380	7 162	5 904	7 356
Buildings and other fixed structures	–	–	212	–	–	–	–	–	–
Buildings	–	–	212	–	–	–	–	–	–
Machinery and equipment	1 454	715	1 107	4 080	4 380	4 380	7 162	5 904	7 356
Transport equipment	1 376	–	800	2 000	2 000	2 000	2 741	3 000	–
Other machinery and equipment	78	715	307	2 080	2 380	2 380	4 421	2 904	7 356
Payments for financial assets	–	–	2	–	–	–	–	–	–
Total economic classification: Programme 1	100 719	108 329	126 158	128 458	136 458	140 644	152 917	141 967	140 913

Annexures to 2026 Estimates of Provincial Revenue & Expenditure
Vote 11

Table B.3(ii): Payments and estimates by economic classification: Cultural Affairs

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	87 197	84 530	84 635	109 494	109 834	104 834	96 937	93 135	97 163
Compensation of employees	43 569	43 930	45 288	57 739	57 739	57 739	60 869	64 370	67 353
Salaries and wages	37 356	37 215	37 924	48 194	48 194	48 194	48 673	51 861	54 459
Social contributions	6 213	6 715	7 364	9 545	9 545	9 545	12 196	12 509	12 894
Goods and services	43 628	40 600	39 347	51 755	52 095	47 095	36 068	28 765	29 810
Administrative fees	486	531	1 247	1 167	2 348	1 614	1 055	733	765
Advertising	4 125	7 881	8 117	5 595	5 535	6 223	3 040	6 598	6 898
Minor assets	29	2	11	120	20	20	30	–	–
Catering: Departmental activities	2 122	3 438	3 689	1 688	2 974	3 319	5 163	3 001	3 136
Communication (G&S)	21	19	2	7	7	7	4	476	496
Computer services	695	1 602	247	1 250	1 250	1 127	1 402	1 447	1 512
Consultants: Business and advisory services	17 155	7 740	2 923	6 450	7 920	6 473	1 755	4 303	4 497
Contractors	7 341	9 546	12 611	20 880	11 829	12 917	7 177	4 338	4 534
Agency and support/outourced services	86	83	43	325	345	366	90	–	–
Consumable supplies	679	455	306	691	755	567	860	723	456
Consumables: Stationery, printing and office supplies	37	–	3	22	22	15	40	80	84
Operating leases	–	–	–	–	–	–	1 000	–	–
Rental and hiring	2 789	2 641	2 450	2 030	1 760	3 337	1 070	384	1 450
Property payments	951	597	410	700	1 594	588	1 625	712	744
Transport provided: Departmental activity	1 226	1 383	2 104	3 770	4 158	4 248	3 090	2 764	1 888
Travel and subsistence	5 235	4 148	4 624	5 039	7 604	4 830	6 493	1 478	1 544
Training and development	–	–	–	–	1 713	564	103	627	655
Operating payments	7	4	187	6	6	156	–	–	–
Venues and facilities	644	530	373	2 015	2 255	724	2 071	1 101	1 151
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	27 820	36 529	60 380	205 750	27 375	27 375	14 830	10 480	10 951
Departmental agencies and accounts	–	–	–	–	–	200	350	366	382
Departmental agencies (non-business entities)	–	–	–	–	–	200	350	366	382
Public corporations and private enterprises	–	–	30 000	175 000	–	–	–	–	–
Private enterprises	–	–	30 000	175 000	–	–	–	–	–
Other transfers to private enterprises	–	–	30 000	175 000	–	–	–	–	–
Non-profit institutions	27 820	36 529	30 380	30 750	27 375	27 175	14 480	10 114	10 569
Payments for capital assets	77	22	–	5 495	530	5 530	45 000	12 466	13 027
Buildings and other fixed structures	–	–	–	5 000	–	5 000	45 000	11 421	11 935
Buildings	–	–	–	5 000	–	5 000	45 000	11 421	11 935
Machinery and equipment	77	22	–	495	530	530	–	1 045	1 092
Other machinery and equipment	77	22	–	495	530	530	–	1 045	1 092
Payments for financial assets	–	–	1	–	–	–	–	–	–
Total economic classification: Programme 2	115 094	121 081	145 016	320 739	137 739	137 739	156 767	116 081	121 141

Annexures to 2026 Estimates of Provincial Revenue & Expenditure
Vote 11

Table B.3(iii): Payments and estimates by economic classification: Library and Archives Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	151 655	159 958	168 470	167 569	167 569	171 825	200 683	181 950	190 256
Compensation of employees	84 944	91 403	96 086	107 445	107 445	107 445	117 156	116 488	121 847
Salaries and wages	71 871	76 488	79 597	87 044	87 044	86 743	89 165	98 580	103 132
Social contributions	13 073	14 915	16 489	20 401	20 401	20 702	27 991	17 908	18 715
Goods and services	66 711	68 555	72 384	60 124	60 124	64 380	83 527	65 462	68 409
Administrative fees	324	540	645	768	768	672	955	1 083	1 132
Advertising	149	407	2 442	2 440	2 440	269	1 350	1 288	1 346
Minor assets	4 632	5 372	5 446	4 016	4 016	1 462	5 200	4 438	4 638
Catering: Departmental activities	472	1 855	606	1 189	1 189	995	758	2 652	2 772
Communication (G&S)	7	2 013	3 042	–	–	–	2 500	45	47
Computer services	9 435	5 529	13 960	11 000	11 000	9 330	12 000	12 239	12 790
Consultants: Business and advisory services	356	474	310	550	550	586	20	–	–
Contractors	6 704	7 468	6 366	6 799	6 799	6 853	8 040	8 676	9 066
Fleet services (incl. government motor transport)	–	–	1 591	–	–	–	–	–	–
Inventory: Learner and teacher support material	–	764	–	630	630	516	–	–	–
Inventory: Materials and supplies	–	–	–	–	–	–	677	–	–
Consumable supplies	5 108	4 965	2 169	5 443	5 443	5 976	4 743	3 818	3 990
Consumables: Stationery, printing and office supplies	1 514	1 651	650	390	390	1 132	271	3 411	3 564
Operating leases	6 758	7 516	7 900	7 000	7 000	7 521	9 550	6 784	7 089
Rental and hiring	19	65	62	300	300	150	150	85	89
Property payments	20 468	23 497	17 219	15 631	15 631	18 244	24 783	15 039	15 716
Transport provided: Departmental activity	–	–	17	–	–	–	–	2 141	2 237
Travel and subsistence	2 590	3 478	3 632	2 661	2 661	3 263	2 715	3 163	3 306
Operating payments	8 071	2 698	5 818	805	805	7 116	9 500	–	–
Venues and facilities	104	263	509	502	502	295	315	600	627
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	1 500	1 750	–	1 750	1 750	1 750	1 750	1 829	1 911
Departmental agencies and accounts	–	–	–	–	1 750	1 750	1 750	1 829	1 911
Departmental agencies (non-business entities)	–	–	–	–	1 750	1 750	1 750	1 829	1 911
Non-profit institutions	1 500	1 750	–	1 750	–	–	–	–	–
Payments for capital assets	72 149	69 126	59 809	44 190	44 190	39 934	23 000	30 955	32 348
Buildings and other fixed structures	50 242	25 738	42 317	31 000	31 000	31 000	11 000	23 320	24 369
Buildings	50 242	25 738	42 317	31 000	31 000	31 000	11 000	23 320	24 369
Machinery and equipment	21 907	31 419	15 220	13 190	13 190	8 934	12 000	7 635	7 979
Transport equipment	17 988	17 013	6 990	–	–	–	–	–	–
Other machinery and equipment	3 919	14 406	8 230	13 190	13 190	8 934	12 000	7 635	7 979
Software and other intangible assets	–	11 969	2 272	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 3	225 304	230 834	228 279	213 509	213 509	213 509	225 433	214 734	224 515

Table B.3(iv): Payments and estimates by economic classification: Sports and Recreation

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	84 211	92 474	92 467	93 782	94 959	91 742	113 645	131 266	137 310
Compensation of employees	25 145	25 937	26 991	33 145	33 145	33 145	36 039	36 388	38 163
Salaries and wages	22 147	22 905	23 776	29 031	29 031	29 031	31 969	32 460	34 262
Social contributions	2 998	3 032	3 215	4 114	4 114	4 114	4 070	3 928	3 901
Goods and services	59 066	66 537	65 476	60 637	61 814	58 597	77 606	94 878	99 147
Administrative fees	6 094	6 237	4 541	2 152	2 379	3 269	2 730	1 632	1 705
Advertising	54	196	244	463	463	195	222	2 217	2 318
Minor assets	–	–	–	–	–	–	–	4 509	4 712
Catering: Departmental activities	3 623	3 294	3 163	5 113	5 053	5 069	3 910	9 872	10 316
Communication (G&S)	–	–	1 693	–	–	–	–	5 863	6 127
Consultants: Business and advisory services	1 649	1 757	8 644	11 180	11 360	11 219	28 000	990	1 035
Contractors	169	1 157	127	200	600	375	–	11 912	12 447
Agency and support/outourced services	1 627	2 283	1 757	2 292	1 522	1 843	2 933	5 511	5 759
Fleet services (incl. government motor transport)	–	–	1 909	–	–	–	–	–	–
Inventory: Materials and supplies	9 533	13 325	11 675	11 468	8 416	3 529	–	13 531	14 140
Consumable supplies	294	201	112	732	5 889	7 218	13 417	9 989	10 439
Consumables: Stationery, printing and office supplies	–	–	–	422	122	395	968	1 738	1 816
Operating leases	66	54	98	100	100	100	–	–	–
Rental and hiring	416	4 177	1 010	765	717	887	850	1 454	1 519
Property payments	–	–	–	–	30	–	–	611	638
Transport provided: Departmental activity	18 846	15 842	14 605	14 872	15 272	11 068	12 814	14 342	14 987
Travel and subsistence	14 784	15 221	14 371	9 044	7 814	11 453	10 460	8 859	9 257
Training and development	–	–	–	150	393	177	–	–	–
Operating payments	94	1 676	585	180	180	378	200	858	897
Venues and facilities	1 817	1 117	942	1 504	1 504	1 422	1 102	990	1 035
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	2 750	4 600	11 700	4 750	17 648	6 748	14 822	5 764	6 024
Departmental agencies and accounts	–	–	–	–	–	300	–	–	–
Departmental agencies (non-business entities)	–	–	–	–	–	300	–	–	–
Public corporations and private enterprises	–	1 200	8 050	1 000	11 900	1 000	8 220	–	–
Private enterprises	–	1 200	8 050	1 000	11 900	1 000	8 220	–	–
Other transfers to private enterprises	–	1 200	8 050	1 000	11 900	1 000	8 220	–	–
Non-profit institutions	2 750	3 400	3 650	3 750	5 748	5 448	6 602	5 764	6 024
Payments for capital assets	38 090	20 027	31 641	51 060	31 060	45 177	57 789	88 605	92 592
Buildings and other fixed structures	38 090	19 973	31 641	51 060	31 060	45 177	57 789	88 605	92 592
Buildings	38 090	19 973	31 641	51 060	31 060	45 177	57 789	88 605	92 592
Machinery and equipment	–	54	–	–	–	–	–	–	–
Other machinery and equipment	–	54	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 4	125 051	117 101	135 808	149 592	143 667	143 667	186 256	225 635	235 926

Table B.4: Payments and estimates by economic classification: Conditional grant

Table B.4(a): Payments and estimates by economic classification: Community Library Services Grant

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	113 588	132 049	127 363	133 635	133 635	133 635	160 972	139 693	145 840
Compensation of employees	64 807	70 967	75 437	79 211	79 211	79 211	92 506	86 794	90 699
Salaries and wages	52 604	58 389	61 859	63 283	63 283	63 283	77 485	71 097	74 296
Social contributions	12 203	12 578	13 578	15 928	15 928	15 928	15 021	15 697	16 403
Goods and services	48 781	61 082	51 926	54 424	54 424	54 424	68 466	52 899	55 141
Administrative fees	555	665	650	660	660	660	860	1 085	1 134
Advertising	440	1 340	1 100	2 200	2 200	2 200	1 100	2 157	2 254
Minor assets	5 000	5 000	5 000	4 000	4 000	4 000	5 200	7 292	7 620
Catering: Departmental activities	450	500	1 010	500	500	500	300	291	304
Communication (G&S)	—	—	—	—	—	—	—	473	494
Computer services	9 000	12 813	10 440	11 000	11 000	11 000	12 000	7 836	8 052
Consultants: Business and advisory services	200	200	290	270	270	270	445	432	451
Contractors	2 700	5 622	5 604	6 604	6 604	6 604	8 000	1 631	1 704
Agency and support/outsourced services	—	—	—	—	—	—	—	2 280	2 383
Inventory: Learner and teacher support material	—	—	—	600	600	600	—	—	—
Inventory: Materials and supplies	700	600	200	—	—	—	550	829	866
Inventory: Other supplies	—	—	—	—	—	—	—	4 061	4 244
Consumable supplies	4 545	5 020	3 005	5 000	5 000	5 000	4 385	2 899	3 029
Consumables: Stationery, printing and office supplies	1 000	10	800	—	—	—	5 421	5 665	5 920
Operating leases	6 425	7 500	6 500	7 000	7 000	7 000	9 500	8 178	8 546
Rental and hiring	—	180	450	300	300	300	—	5 404	5 647
Property payments	15 000	19 782	14 000	14 000	14 000	14 000	18 497	667	697
Transport provided: Departmental activity	—	—	—	—	—	—	—	1 719	1 796
Travel and subsistence	1 766	950	1 477	1 118	1 118	1 118	1 468	—	—
Operating payments	1 000	900	900	700	700	700	500	—	—
Venues and facilities	—	—	500	472	472	472	240	—	—
Transfers and subsidies	1 500	1 750	1 750	1 750	1 750	1 750	1 750	1 829	1 911
Non-profit institutions	1 500	1 750	1 750	1 750	1 750	1 750	1 750	1 829	1 911
Payments for capital assets	54 200	46 163	49 296	44 000	44 000	44 000	23 000	52 728	55 100
Buildings and other fixed structures	46 400	37 363	39 616	31 000	31 000	31 000	11 000	43 477	45 433
Buildings	46 400	37 363	39 616	31 000	31 000	31 000	11 000	43 477	45 433
Machinery and equipment	7 800	8 800	9 680	13 000	13 000	13 000	12 000	9 251	9 667
Other machinery and equipment	7 800	8 800	9 680	13 000	13 000	13 000	12 000	9 251	9 667
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification	169 288	179 962	178 409	179 385	179 385	179 385	185 722	194 250	202 851

Table B.4(b): Payments and estimates by economic classification: Expanded Public Works Programme Integrated Grant for Provinces

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	3 910	3 632	2 000	1 846	1 846	1 846	2 052	—	—
Compensation of employees	3 910	3 632	2 000	1 846	1 846	1 846	2 052	—	—
Salaries and wages	3 910	3 632	2 000	1 846	1 846	1 846	2 052	—	—
Goods and services	—	—	—	—	—	—	—	—	—
Transfers and subsidies	—	—	—	—	—	—	—	—	—
Payments for capital assets	—	—	—	—	—	—	—	—	—
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	—	—	—	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification	3 910	3 632	2 000	1 846	1 846	1 846	2 052	—	—

Table B.4(Payments and estimates by economic classification: Mass Participation and Sport Development Grant

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	50 882	49 215	56 060	53 667	56 442	56 442	51 735	61 389	63 140
Compensation of employees	7 185	7 494	6 132	8 284	8 284	8 284	9 340	8 788	9 192
Salaries and wages	7 185	7 494	6 132	7 679	7 679	7 679	9 340	8 788	9 192
Social contributions	—	—	—	605	605	605	—	—	—
Administrative fees	1 310	1 690	1 275	1 902	1 902	1 902	1 770	1 199	1 253
Advertising	1 642	540	300	280	280	280	100	1 372	1 434
Minor assets	—	—	—	—	—	—	321	335	350
Catering: Departmental activities	880	3 978	6 970	4 953	4 953	4 953	4 810	2 766	2 890
Consultants: Business and advisory services	4 800	4 900	1 860	1 060	1 060	1 060	1 000	1 191	1 245
Contractors	—	60	—	—	—	—	—	6 976	7 290
Agency and support/outourced services	1 642	2 657	1 750	2 292	2 292	2 292	2 933	4 573	4 779
Fleet services (incl. government motor transport)	523	—	—	—	—	—	—	655	684
Inventory: Materials and supplies	8 456	7 790	12 369	11 251	11 251	11 251	—	(186)	(194)
Consumable supplies	550	200	750	712	3 487	3 487	11 146	13 877	13 483
Consumables: Stationery, printing and office supplies	—	17	—	422	422	422	—	—	—
Operating leases	160	100	107	100	100	100	100	387	404
Rental and hiring	420	80	545	565	565	565	—	—	—
Property payments	—	—	—	—	—	—	—	7 224	7 549
Transport provided: Departmental activity	10 532	6 497	9 950	14 672	14 672	14 672	11 279	9 233	9 648
Travel and subsistence	12 070	11 993	12 722	5 440	5 440	5 440	7 328	494	516
Training and development	—	—	—	150	150	150	—	377	394
Operating payments	302	60	100	180	180	180	506	1 431	1 495
Venues and facilities	410	1 159	1 230	1 404	1 404	1 404	1 102	697	728
Non-profit institutions	—	—	—	—	—	—	3 002	—	—
Other machinery and equipment	1 257	—	—	—	—	—	—	—	—
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	—	—	—	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification	52 139	49 215	56 060	53 667	56 442	56 442	54 737	61 389	63 140

Vote 12

Social Development

To be appropriated by Vote in 2026/27	R 2 025 372 000
Direct Charge	R 0
Responsible MEC	MEC of Social Development
Administrating Department	Social Development
Accounting Officer	Head: Social Development

1. Overview

Vision

A caring and self-reliant society

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.

Brief description of the core functions and responsibilities of the department: To provide integrated social welfare services to older persons, persons with disabilities and other vulnerable groups, comprehensive child and family care, social crime prevention programmes and probation services targeting children, youth and adult offenders and victims within the justice system.

The department is also responsible to provide integrated programmes and services to support, care and empower victims of crime, integrated services for anti-substance abuse, prevention, treatment, and rehabilitation. To provide integrated services to people infected and affected by HIV and AIDS and Social Welfare safety net, through provision of emergency material supplies to individuals and families affected by disasters.

As part of the core functions in relation to development, the department provides integrated poverty alleviation services through sustainable development programmes in partnership with community-based organisations. Creation of an environment to help young people to develop constructive, affirmative, and sustainable relationships while concurrently providing opportunities for them to build their competencies and needed skills to engage as partners in their own development and that of their communities.

Overview of the main services that the department intends to do deliver

Provided below are the main services that the department intends to deliver in 2026/27 financial year.

Care and protection of older persons: The service will focus on ensuring that older persons have access to residential facilities and community-based care support. The programme also supports active ageing activities and the provision of social work service to older persons. In 2026/27 financial year the department plan to provide service in residential facilities to 910 beneficiaries.

Care and protection of persons with disabilities: the programme focuses on ensuring that persons with disabilities have access to residential facilities, stimulation centre and protective workshops. A total of 612 beneficiaries are planned to access residential facilities services in 2026/27 financial year

HIV and aids programme: the programme focuses on reduction of the vulnerability to HIV and AIDS infection and the impact of AIDS through awareness campaign, the programme implements social behaviour change programme and psychosocial support. Through this programme, the department plans to deliver services to 33 000 persons in 2026/27 financial year.

Provision of social relief intervention. The programme focuses on responding to immediate need identified in communities affected by disaster and provide temporary relief to family or individuals that are unable to meet basic needs.

Care and support services to families: Services under this focus area relate to services aimed at promotion of healthy family life, family strengthening and family Preservation. It also focusses on marriage enrichment programmes which are critical in ensuring family stability and upbringing of children. The programme also focusses on capacitating parents with parenting skills to ensure that they are empowered to exercise their parental roles and thus mitigate against the impact of dysfunctionality in families

Expand and accelerate quality services to children: Services provided under this sub-programme are aimed at ensuring that services to children in need of care and protection are provided in a manner that takes into consideration the best interest of children. They also ensure that statutory services as prescribed in the Children's Act are in line with the Continuum of Care Early provision.

The Department provides the Child Protection Services and Partial Care Services in partnership with Non-Profit Organisations (NPOs).

Community Based Prevention and Early Intervention: The community-based prevention and early intervention services play a critical role in early identification of children facing vulnerability in communities. These services serve as a first point of entry or Orphan and Vulnerable Children (OVC) in need of interventions. The department will intensify and strengthen its community-based prevention services targeting orphaned and vulnerable children in communities. These are services provided through interventions by Child and Youth Care Workers who work 24 hours through the life space of the child. The services provide an early identification of children who are vulnerable and provides them with services while long term solutions are sought.

Enhance capacity, capability and partnership with all stakeholders and civil society: Services provided include the following: support to households, NPOs, Cooperatives and Communities through funding, capacity building and training. To develop and implement programmes to protect and prevent elder and persons with disabilities abuse and also implementation of community-based programmes that promote prevention to vulnerable groups.

Substance abuse, prevention, and rehabilitation: Services provided include the following: implementation of minimum norms and standards for inpatient treatment, outpatient treatment

and community-based centres, establishment and support of provincial substance abuse forums and local drug action committees, and treatment of substance abuse.

Coordinate and monitor development interventions including food security through household profiles: The following services will be delivered and coordinated under this focus area: access to food, including cooked meals through departmental center-based programmes provision of support to vulnerable groups promoting local food production and consumption of nutritious food.

Youth Development: Services include skills development programmes, financial support to service providers delivering youth development services, establishment, and support of youth centres as well as provincial and districts youth forums.

Strengthening Victim Empowerment (VEP) Services: This priority focuses on among others, to enhance care, healing and support to victims and survivors of GBVF. Strengthen community and institutional response in the provision of integrated care and support services to victim support centres through capacity building, technical support and monitor implementation of services and compliance with policy guidelines. Improve access to psychosocial services, shelters, and establishment of Khuseleka one stop centres as safe houses for victims of GBVF in the province.

Brief analysis of the demands for and expected changes in the services and the resources (financial, personnel, infrastructure) available to match these: Demands for services by the population of the province range from treatment and rehabilitation of substance abuse, care and services for older persons, services for persons with disabilities, crime prevention and support, children services, support to persons affected by HIV and AIDS, care and services to families, youth development services and victim empowerment which are provided under the five sector agreed programmes. These services are delivered to the communities in partnership with Non-Profit Organisations (NPOs). Consequently, a budget allocation for transfer to NPOs amounting to R478.92 million is made available in 2026/27 financial year which equates to 23.6% of the total budget of 2026/27 financial year.

In 2026/27 financial year, the Department will expand services and interventions to households and co-operatives through sustainable livelihoods initiatives.

Services are delivered to communities at sub-districts, branch offices and welfare facilities. To implement new infrastructure projects an amount to R90. 147 million is allocated for infrastructure projects delivery in 2026/27 financial year. A summary information on infrastructure projects is provided under section 7.4.1 of this document.

Acts, rules, and regulations

The core functions of the Department are determined by the following legislation and policies:

- *White Paper for Social Welfare, 1997*
- *White Paper on Population Policy for South Africa, 1998*
- *Older Person's Act, 2006 (Act 13 of 2006)*
- *Children's Act No 38 of 2005 as amended*
- *Older Persons Amendment Act, 1998 (Act No. 1998)*
- *National Welfare Act, 1978 (Act 100 of 1978)*
- *Child Justice Act 5 of 2008*
- *Social Service Professions Act, 1978 (Act No. 110 of 1978)*
- *Probation Services Amendment Act, 2002 (Act No 30. of 2002)*

- *The Prevention of and Treatment for Substance Abuse Act (Act 70 of 2008)*
- *Social Assistance Act, 2004 (Act 13 of 2004)*
- *Non-Profit Organisations Act, 1997 (Act 71 of 1997)*
- *National Development Agency Act, 1998 (Act No 108. of 1998)*
- *Advisory Boards on Social Development Act, 2001 (Act No 3. of 2001)*
- *Domestic Violence Act, 1998 (Act 116 of 1998)*
- *Prevention and Combating of Trafficking in Person`s Act, 2013 (Act No.07 of 2013)*
- *National Youth Development Agency (Act no. 54 of 2008)*
- *Provincial Growth and Development Strategy*
- *National Disability policy*
- *Public Finance Management Act 1 of 1999 as amended*
- *Community Development Policy Framework*

Brief information on external activities and events relevant to budget decisions: Natural disasters: With global warming and climate change, the world is now faced with the consequences thereof which among other things include intense droughts, water scarcity, severe fires, rising sea levels, flooding, melting polar ice, catastrophic storms and declining biodiversity. The Department of Social Development is expected to provide a safety net for the vulnerable during any eventuality of the consequences of the climate change and global warming. A consideration is made in this regard in taking budget decisions in view of the effects of global warming and climate change to provide provisional relief to affected communities and or households with basic household supplies such as food, clothing, blankets et cetera.

Due to the nature of natural disasters, regarding its extent and impact, thus budgeting for disasters is always not definite. The extent of the natural disasters varies every financial year, thus budgeting for social relief in respect of provision of provisional relief is not solely based on the historical information but on the relevant available information such as climate predictions and others.

The budget speech further indicate that advance economies are expected to grow moderately, while emerging markets will continue anchor momentum. India and Sub-Saharan Africa, are forecast to grow more strongly, supported by resilient domestic demand.

In the 2026 budget speech, the Minister of Finance presented that the real gross economic growth is projected to grow by 1.6 per cent in 2026 from 1.5 per cent estimated in 2025. Structural economic reforms are making steady headway, especially in electricity, transport and bulk water provision. Faster implementation of domestic reforms will support expanded growth and investment.

The Minister Finance has set a new inflation rate target of 3%, with a 1 percentage point tolerance band. Government is implementing reforms to strengthen efficiency and eliminate waste. This year, the South African economy is forecast to grow by 1.2 percent, down from the 1.4 percent estimated in the 2025 budget.

The official unemployment rate in South Africa released by Statistics South Africa in the fourth quarter of 2025 stands at 31.4 percent which is 1.7 per cent lower compared to the third quarter at 31.9 per cent. Mpumalanga Province records the fifth highest official unemployment rate jointly with KwaZulu Natal of the nine provinces at 32.2 percent which reflects a decrease of 2.4 percent

year on year. Noting the year-on-year decrease in official unemployment rate in the province, however the closure of Highveld steel plant in Emalahleni in February 2016 and the closure of Lilly mine in Barberton following a disaster and closure of other mines in the Nkangala district contributed to high unemployment rate in the province.

The closure of sawmills and forestry plantations in Ehlanzeni district and part of Gert Sibande district contributed to the high level of unemployment rate in the province. In addition, the closure of Komati Power station contributed to the high unemployment rate of the province. This indicates that as the Country moves towards the shift to low emissions economy an all-inclusive plan is key in ensuring that livelihoods are sustained in the province considering that of the total coal fired power stations in the Country 53 percent of those are in Mpumalanga Province.

The province Human Development Index in 2024 stands at 0.64 which is lower than the national level of 0.67 in 2024. Mpumalanga recorded the eight highest HDI level among the nine provinces in 2024 with Limpopo and Eastern Cape provinces at the lowest. Between the three districts in Mpumalanga, Nkangala continue to record the highest HDI level of 0.65 in 2024 and Ehlanzeni the lowest at 0.63 improved year on year from 0.61. The Black African population in the province registered the lowest HDI level of 0.60 whilst the white population registered HDI level of 0.90 in 2024. These statistics illustrate that more investment in social development and socio transformation programmes is important and key to the black population of the province to improve human development of communities.

1.1. Aligning Departmental budget to achieve government's prescribed outcomes

Priority 1: Inclusive growth and job creation.

Priority 2: Reduce poverty and tackle the high cost of living.

Priority 3: A capable, ethical and developmental state. -The department is leading priority 2; Reduce poverty and tackle the high cost of living, the department will also support and contribute to the achievement of Priority 1 and Priority 3 through its programmes. The Department of Social Development is contributing to the outcomes that are sets in the MTDP 2024-2029 by the development of Strategic Plan (2025-2030) and Annual Performance Plans (APP) that are responding to the sector plan/ priorities and NDP.

The department will continue to champion "An Inclusive and Responsive Social Protection System", which is designed to give effect to Chapter 11 of the National Development Plan (NDP) 2030. A comprehensive, inclusive and responsive social protection system ensures the resilience of citizens. Social protection is critical for income security, as well as the flexibility and competitiveness of the economy, particularly in an environment where change will accelerate as cultural, climate and technological change put traditional livelihood, solidarity, and coping mechanisms under more pressure. The role of the department in the realisation of the NDP goals are as follows: Social assistance to ensure basic income floor; Social relief to address immediate poverty and hunger for household in distress; Community development to support NPOs and community programmes that build resilience and sustainable livelihood; Leads integration of social protection services across government and civil society.

2. Review of the current financial year 2025/26

Programme 2 Social Welfare Services- The Department funded twenty-two (22) Residential Care Facilities for older persons. A total of four thousand five hundred and five (4505) older persons accessed community-based care services managed by NPOs. There are eight hundred and ninety-seven (897) older persons in funded residential facilities managed by NPOs and one hundred and seventy (70) older persons reached through Social Work Services.

Services to Persons with Disabilities - A total of six hundred and fifty-seven (657) persons with disabilities received care and support from eight (8) funded residential facilities. One thousand nine hundred and fifty-two (1952) persons with disabilities accessed services provided by sixty-six (66) protective funded workshops and one thousand three hundred and ninety-three (1393) persons with disabilities receiving services provided by fifty-six (56) funded stimulation centres which are financially supported by the Department.

HIV and AIDS - One hundred and ninety-eight (198) implementers were trained to upscale HIV and AIDS prevention services through implementation of a compendium of social and behaviour change programmes. The social and behaviour change programmes were provided to build capacity of individuals and strengthen community response to HIV and AIDS issues reaching twenty-three thousand seven hundred and seventy-four (23 774) beneficiaries. Five (05) organizations were funded to provide prevention, care and support services and one thousand eight hundred and sixty-eight (1868) beneficiaries were reached through psychosocial support services in order to mitigate the social and economic impact of HIV and AIDS.

Social Relief - The Department provided social relief of distress services to twelve thousand nine hundred and fifteen (12 915) beneficiaries to address vulnerability and food insecurity experienced in households. Additionally, the department also provided sanitary products to ninety-four thousand six hundred and seventy-eight (94 678) learners in Quintile 1 schools, special schools and no-fee boarding schools to address period poverty.

Programme 3: Children and Families

Care and Support Services to Families - This programme is critical in ensuring that the stability of families is re-entrenched to ensure that the family continues to be the pillar of the communities and society at large. Interventions targeting families are key in preventing and fighting social ills that are afflicting communities. In this regard the department plans to continue implementing family preservation services. The department also plans to strengthen the partnership with NPOs and Civil Society to maximize the support given to families.

The department planned to reach a total of five thousand three hundred (5 645) five- thousand six-hundred and forty- five family members through the family preservation services in the current financial year of 2024/25. A total of (4 709) four –thousand seven-hundred and nine family members were reached through family preservation services by the end on the 3rd quarter on 2024/25.

The Department planned that 2153 family members will be participating on parenting programmes and One-Thousand Three-Hundred and fifty-one (1351) family members were capacitated on parenting programmes at the end of the 3rd quarter. The department further planned to reunify two-hundred and thirteen (213) family members with their families. One –hundred and sixty-two (162) family members were re-united by the end of the 3rd quarter of the 2024/25 financial year.

Child Care and Protection Services - A total number of four hundred and ninety (490) children will be placed in foster care during the financial year 2024/25. A total of three hundred and fifty (350) children in need of care and protection were placed in foster care at the end of the 3rd quarter of 2024/25.

Child and Youth Care Centres - The Department has a responsibility of ensuring that children found to be in need of care and protection are provided with the necessary statutory services that will mitigate the impact of their exposure to abuse. The programme has planned to reach a total of one thousand and ninety-three (1093) children in need of care in residential facilities registered and funded by the department. A total of one thousand one hundred and sixty-four (1164) children in need of care and protection were placed in Child and Youth Care Centers by the 3rd quarter of the financial year 2024/25

Community-Based Care Services for children - Prevention and early intervention services play a critical role in ensuring that children in need of care and protection are identified early and that there is a safety net in terms of the services provided. The programme aims to reach a total of twenty-six thousand and ninety-six (26 096) orphaned and vulnerable children in the current financial year. A total of twenty-four thousand seven hundred and thirty-eight (24 738) orphaned and vulnerable children were reached through Community Based Prevention and Early Intervention programmes during the reporting period (3rd quarter of 2025/26).

Programme 4: Restorative services

Social Crime Prevention and Support - A total of one hundred and fifty-five (155) children who are against the law were assessed. A total of fourteen (14) children awaiting trial were placed at Hendrina Secure Care Centre. A total of five hundred and two hundred and forty-nine (249) people completed diversion programme during the third quarter of 2024/25 financial year

A total of seventeen (17) children in conflict with the law were sentenced to compulsory residence and are receiving services at Ethokomala Child and Youth Care Centre. A total of nine thousand, seven hundred and eighty-three (9 783) people reached through prevention programmes. The Department is funding eight (08) NPOs delivering crime prevention and support services.

Victim Empowerment - Only two (02) human trafficking victim accessed social work services. A total of sixteen thousand and eight hundred and sixty-seven (16 867) persons reached through gender-based violence programmes. A total of five hundred and sixty-five (565) victims of crime and violence accessed psycho-social support services. The department is funding and monitoring twenty-three (23) victim empowerment facilities managed by NPOs and two (2) shelters managed by government.

Substance Abuse, Prevention, Treatment and Rehabilitation - A total of twenty-seven thousand, four hundred and ninety-one (27 491) awareness campaigns were conducted on substance abuse. A total of five hundred and thirty-three (533) service users accessed substance use disorder (SUD) treatment services. The Department funded eight (08) NPOs rendering prevention and treatment of substance abuse services.

Programme 5 Development and Research

Community Mobilization - The department will be responsible for the facilitation of a number of community mobilization programmes towards the empowerment of various communities. Most of the outputs and services under this programme will be captured on the operational and work plans of the department. There are no specific targets for the annual operational plans.

Sustainable livelihoods/Poverty alleviation - In the next financial year, the Department will continue to improve food security programmes and Twelve (12) CNDCs will be supported in the province. A total of three thousand (3 000) people will access food from departmental programmes in communities. Two Hundred and Eighty (280) households Initiatives will be supported with One Thousand One Hundred and Twenty (1 120) household members benefiting from the initiatives, to sustain their livelihoods.

To fight poverty, vulnerability, and the address the challenge of unemployment in the country, the department will ensure that a total number of One Thousand, One Hundred and Eighty-Five (1 485) work opportunities will be created through the Expanded Public Works Programme (EPWP).

Institutional Capacity Building and Support - The Department continued to provide services to communities in partnership with civil society organisations. The Department facilitated the registration of One Hundred and Fifty (150) NPOs in accordance with the NPO Act.

Two Thousand, One Hundred and Nine (2 109) NPOs were provided with onsite visits and group workshops on the NPO Act, obligations for registered NPOs, governance, management, basic financial management skills, compliance with the Tax laws and Finance Intelligence Centre Act to improve accountability improve management of the organisations, their finances and compliance with other relevant legislations and Policies. One thousand, Seven Hundred and Fifty-Seven (1 757) NPOs have been monitored for compliance with the NPO Act to ensure that they comply and remain registered as prescribed by the Act.

Sustainable livelihoods/Poverty alleviation - The Department continued to improve food security programmes and social protection for the poor and vulnerable households and communities through the social protection and social investment programmes. The Department continued to improve food security programmes, and Eleven (11) Community Nutrition Development Centres (CNDCs) have been supported in the province. A total of Two thousand, Nine Hundred and Fifty-Six - (2 956) people accessed food from DSD programmes in communities. Two Hundred and Eighty (280) households Initiatives were supported with One Thousand One hundred and twenty (1 120) members benefiting from the initiatives, to sustain their livelihoods.

A total number of One Thousand Four Hundred and Sixty (1 460) work opportunities were created through the Expanded Public Works Programme (EPWP).

Community Based Research and Planning - The Department will continue to provide services to communities in partnership with civil society organisations. As a result, One Thousand Seven Hundred and Fifty- Six (1 756) NPOs will receive capacity building on governance, management and basic financial management skills to maintain accountability and improve management of the organisations as well as their finances. On one hand, One Thousand and Six Hundred and Thirty-Six (1 636) NPOs will be monitored for compliance with the NPO Act to ensure that they comply and remain registered as prescribed by the NPO Act.

Youth Development - A total of Eighty-Nine (89) Youth Development Centres was funded delivering youth development services to young people. Work opportunities were created for Four Hundred and Thirty-Five (435) youth receiving a stipend monthly while rendering the youth development services in the Youth Development Centres. Two Hundred and Thirty-One (231) life skills workshops were conducted and a total of Six Thousand Two Hundred and Fifty-Six (6 256) youth participated in the National Youth Service Programme.

Women development - The Department funded Three (03) Women NPOs rendering women development services in the province. A total of Three Thousand Nine Hundred and Fifty- Eight (3 958) women were capacitated through Life Skills workshops and empowerment programmes. Women in cooperatives are prioritised for capacity building, and more than Two Hundred and Fifty (250) women were empowered in co-operative management, financial management and accessing of funding.

Population Policy Promotion - The Population Capacity Development and Advocacy sub-programme has facilitated twenty-eight (28) Advocacy activities to ensure the implementation of the Population Policy for South Africa. One (04) research project completed, and a total of five (05) demographic profile projects have been completed by the Research and Demography sub-programme. The division has also produced two (03) Population Policy Monitoring and Evaluation reports.

3. Outlook for the coming financial year 2026/27

Programme 2 Social Welfare Services

Care and Services to Older Persons - The Department is targeting twenty-three (23) Residential Care Facilities for older persons. A total of nine hundred and sixty-five (965) older persons will access residential care facilities. Four thousand six hundred and eighty-three (4683) older persons are targeted to access community-based care and support centres. Five hundred and eighty-eight (588) older persons will be reached through Social Work Services.

Services to Persons with Disabilities - A total of six hundred and twenty-five (625) persons with disabilities are targeted to access services in eight (8) funded residential care facilities for persons with disabilities managed by NPOs. Sixty-six (66) protective workshops managed by NPOs will be funded to provide care and support to one thousand nine hundred and twenty -six (1 926) persons with disabilities. One thousand three hundred and ninety-five (1395) persons with disabilities are targeted to receive services in fifty-six (56) funded stimulation centres.

HIV and AIDS - One hundred and forty (140) implementers will be trained to implement a compendium of social and behaviour change programmes. Thirty - six thousand six hundred (36 600) beneficiaries will be reached to build capacity of individuals and strengthen community response to HIV and AIDS issues. One thousand nine hundred and sixty (1 960) beneficiaries will be reached and provided with psychosocial support services to mitigate the socio-economic impact of HIV and AIDS.

Social Relief - The Department will continue to provide support to individuals and families in distress, and ten thousand five hundred (10 500) beneficiaries are targeted to receive services. Individuals who benefit from the social relief of distress programme are linked to other long-term interventions such as sustainable livelihood, family preservation and foster care and support. The overall benefit is to increase interventions for families in distress in the province.

This programme is further provided in partnership with Local Municipalities. Sanitary Dignity support will be provided to ninety-seven thousand eight hundred and sixty-one (97 861) indigent girls in Quintile 1, no fee boarding schools and special schools.

Programme 3 Children and Families

Care and Services to Families - To strengthen and enhance stability in families in 2026/27, the department plans to reach a total of five thousand six hundred and sixty-three (5 663) family members through Family Preservation Services. The department further plans to capacitate a total of three thousand and forty-five (3045) families through the parenting programme.

A total of two hundred and nine (209) family members who have been displaced will be reunited with their families in the 2026/27 financial year.

Child Care and Protection Services - A total of three hundred and twenty-four (324) children will be placed in foster care in 2026/27. Ninety (90) children eligible for adoption will be placed in adoption in 2026/27 financial year

Child and Youth Care Centres - One thousand one hundred and twenty (1120) children in need of care and protection will receive services in Child and Youth Care Centers in the financial year 2026/27.

Community-Based Care Services for children - To ensure that children in need of care and protection are identified early and provided with the necessary support; the prevention and early intervention services will be intensified to minimize the risk of children becoming vulnerable and falling into the statutory system. These interventions will further assist in ensuring that the risk of children being removed from their families is minimized. A total of twenty-six thousand four hundred and forty-nine (26 449) orphaned and vulnerable children will be reached through Community Based Prevention and Early Intervention programmes

Programme 4 Restorative Services

Social Crime Prevention and Support - A total of five hundred and three (503) children who are in conflict with the law will be assessed. A total of one hundred (100) children awaiting trial will be placed at Hendrina Secure Care Centre. A total of seven hundred and one (701) people will complete the diversion programme. A total of twenty (20) children in conflict with the law sentenced to compulsory residence will be receiving services at Ethokomala Child and Youth Care Centre. A total of twenty-nine thousand four hundred and thirty (29 430) people will be reached through social prevention services. The Department will be funding nine (08) NPOs delivering crime prevention and support services

Victim Empowerment - A total of forty (40) human trafficking victims will access social work services. A total of forty-three thousand eight hundred and seventy-nine (43 879) persons will be reached through gender-based violence prevention programme. A total of one thousand seven hundred and forty-three (1743) victims of crime and violence will access psycho-social support services. A total of seven hundred and forty-five (745) victims of crime and violence admitted in shelters. The department will be funding and monitoring twenty-three (23) victim empowerment facilities managed by NPOs and two (2) shelters managed by government.

Substance Abuse, Prevention, Treatment and Rehabilitation - A total of seventy-seven thousand, eight hundred and fifty (77 850) persons reached through substance abuse prevention programmes. A total of two thousand one hundred and forty-one (2 141) service users will access substance use disorder (SUD) treatment services. The Department will be funding seven (08) NPOs rendering prevention and treatment of substance abuse services.

Programme 5 Development and Research

Community Mobilisation - The department will be responsible for the facilitation of a number of community mobilization programmes towards the empowerment of various communities. Most of the outputs and services under this programme will be captured on the operational and work plans of the department. There are no specific targets for the annual operational plans.

Sustainable livelihoods/Poverty alleviation - In the next financial year, the Department will continue to improve food security programmes and Twelve (12) CNDs will be supported in the province. A total of three thousand (3 000) people will access food from departmental programmes in communities. Two Hundred and Eighty (280) households Initiatives will be supported with One Thousand One Hundred and Twenty (1 120) household members benefiting from the initiatives, to sustain their livelihoods.

To fight poverty, vulnerability, and the address the challenge of unemployment in the country, the department will ensure that a total number of One Thousand, One Hundred and Eighty-Five (1 485) work opportunities will be created through the Expanded Public Works Programme (EPWP).

Institutional Capacity Building and Support for NPOs - The Department will continue to provide services to communities in partnership with civil society organisations. As a result, One Thousand Seven Hundred and Fifty- Six (1 756) NPOs will receive capacity building on governance, management and basic financial management skills to maintain accountability and improve management of the organisations as well as their finances. On one hand, One Thousand and Six Hundred and Thirty-Six (1 636) NPOs will be monitored for compliance with the NPO Act to ensure that they comply and remain registered as prescribed by the NPO Act.

Community Based Research and Planning - The development, coordination and the management of community baseline information remains key, and one of the mandates commissioned to the department. A target of One Hundred Fifty-Two (152) communities will be profiled, and two hundred and eighty (280) households will be linked to integrated sustainable livelihoods interventions.

Youth Development - The Department will continue to support and empower youth programmes and services through various modalities, as a result, the department will thus fund a total of Ninety (90) Youth Development Centres (YDCs), which will create work opportunities for Four Hundred and Fifty (450) youth while providing services to young people in communities.

One Hundred and Eighty (180) life skills workshops will be facilitated through the Youth Development Centres. Furthermore, five thousand Eight Hundred (5 800) youth will be reached through the mobilisation programmes. Only one Provincial Youth Camp for Two Hundred and Fifty (250) youth will be hosted to expose practical life skills and leadership skills to the identified vulnerable youth.

Women development - Women development and empowerment remains one of the key programmes in the province. As a result, the Department will support One hundred and Fifty (150) women in cooperatives in collaboration with relevant stakeholders. A total of Three (03) NPOs, implementing women development and empowerment programmes will be funded and supported in the province, one per district. A further four thousand (4 000) women will be reached through variety of women empowerment programmes implemented by the Department.

Population Policy Promotion - The Population Capacity Building and Advocacy sub-programme will conduct twenty (20) advocacy activities and facilitate ten (10) population capacity

development sessions to ensure the implementation of the Population Policy for South Africa. The Research and Demography sub-programme will conduct two (02) research projects, four (04) Population Policy Monitoring and Evaluation reports, as well as eight (08) demographic profile projects.

4. Reprioritisation

In preparing the MTEF estimates, consideration in terms of funding was given to key departmental priorities in the main of social relief of distress, sanitary dignity towels programme, food relief programme and social and behavioural change. Notably, as the Department provides services in partnership with non-governmental sector, funding to Non-Profit Organisations is prioritised.

With an amount of R35.977 million over the MTEF allocated to increase the unit cost per month per child which was implemented from 01 April 2024 from R4 000.00 to R4 600.00 per child per month shall continue to increase at a rate 10 per cent in 2026/27 financial year. In addition, an amount of R10.655 million is allocated to continue to increase the unit cost per child per month for child and youth care centres from R4 400.00 to R4 840.00 which was implemented from 01 April 2025. Funding to key contractual obligations which support departmental operations and traveling and subsistence of social service professionals is also prioritised. In ensuring that baselines over the MTEF are aligned to priorities funding, alignment was done from machinery and equipment to Non-Profit Institutions in 2026/27. Further reprioritisation reflected in the budget data database was done to align budget to expenditure trends on similar items and correct item classification in line with Standard Chart of Accounts (SCOA).

5. Procurement

The Department will continue to ensure that the procurement of goods and services is done timely, according to the departmental procurement plans developed in line with reforms and changes introduced from time to time by the National Treasury on supply chain management. In procuring goods and services through competitive bidding, new contracts entered and service level agreement concluded will be subjected to market price analysis and the terms and conditions will be analysed to identify areas where the Department can negotiate for better value for money without compromising the quality of services or goods acquired.

Major items in the departmental procurement plan include the following:

- Provision of catering services for period of 36 months at two departmental centres,
- Supply and delivery of office furniture,
- Supply and delivery of protective clothing.

Procurement of infrastructure projects is co-ordinated and managed by the Implementing Agent, the Department of Public Works, Roads and Transport on behalf of the Department, however, the budget of those infrastructure projects is allocated to the Department.

In a plight to improve internal controls regarding acquisition of goods and services, departmental procurement sub-committees have been established to evaluate procurement of goods and services through quotations for an amount of R30 000.00 and R999 999.99.

6. Receipts and financing

6.1. Summary of receipts

Table 12.1: Summary of receipts: Social Development

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Equitable share	1 591 046	1 695 260	1 711 902	1 873 315	1 873 315	1 873 315	2 021 160	2 117 771	2 183 880
Conditional grants	5 894	4 703	2 910	4 212	4 212	4 212	4 212	–	–
Expanded Public Works Programme Integrated Grant for Provinces	5 894	4 703	2 910	4 212	4 212	4 212	4 212	–	–
Own Revenue	–	–	–	–	–	–	–	–	–
Other	–	5 189	36 000	–	30 000	30 000	–	–	–
Total receipts	1 596 940	1 705 152	1 750 812	1 877 527	1 907 527	1 907 527	2 025 372	2 117 771	2 183 880
Total payments	1 596 287	1 703 029	1 749 702	1 877 527	1 907 527	1 907 527	2 025 372	2 117 771	2 183 880
Surplus/(deficit) after financing	653	2 123	1 110	–	–	–	–	–	–

The department is allocated funding from equitable share and one conditional grant, namely Expanded Public Works Programme (EPWP) Integrated Grant for Provinces in 2026/27 financial year and over the Medium-Term Expenditure Framework (MTEF) period. Year on year budget growth in 2026/27 financial equates to 7.9 per cent of the main appropriation of 2025/26 financial year and 6.2 per cent of the adjusted appropriation. Over the MTEF period, the year-on-year budget growth equates to 4.9 per cent in 2027/28 financial year and 3.1 per cent in 2028/29 financial year. The conditional grant funding is allocated only for 2026/27 financial year and there is no allocation over the MTEF period.

6.2. Departmental receipts collection

Table 12.2: Departmental receipts: Social Development

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Tax receipts	–	–	–	–	–	–	–	–	–
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–
Sales of goods and services other than capital assets	1 351	1 373	1 418	1 529	1 529	1 154	1 599	1 671	1 746
Transfers received from:	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–
Interest, dividends and rent on land	3 666	2 757	1 465	567	567	1 880	593	620	648
Sales of capital assets	278	1 432	1 157	528	528	1 047	552	577	603
Financial transactions in assets and liabilities	880	585	155	814	814	203	851	889	929
Total	6 175	6 147	4 195	3 438	3 438	4 284	3 595	3 757	3 926

The service delivery operations of the social development sector environment provide limited space or sources for revenue or receipts generation and collection. Specific receipt sources of the Department are largely from patients' fees item under sales of goods and services other than capital assets which is generated and collected from departmental substance abuse treatment centres. Again, under the sales of goods and services other than capital assets receipt item, revenue is generated and earned on commission of PERSAL deductions for third party claims of insurance premiums, deductions, garnishee deductions and other related.

In respect of sales of capital assets, receipts is generated on proceeds of disposal of departmental redundant and or obsolete machinery and equipment such as motor vehicles, office furniture, computers et cetera.

6.3. Donor funding

The Department has not received any donor funding.

7. Payment summary

7.1. Key assumptions

The below listed key assumptions form the basis of the 2026/27 budget:

- provide for compensation of employees' allocation to fund remuneration costs of filled posts including costs associated with grade progression of eligible employees and insurance premium of subsidised vehicle,
- provide for day-to-day operations of the Department funded from goods and services. Consequently, the allocation of goods and services provides for the payment of key cost drivers namely, rental of office accommodation and office equipment, running costs of government fleet, communication, observation of sector calendar events, provision of provisional social relief of distress to households, travel and subsistence costs for social workers, community development practitioners and other related professionals, and provision of catering services at welfare facilities,
- services are provided to communities in partnership with the Non-Governmental Sector thus, transfers to Non-Profit Organisations shares the second highest budget allocation of the total budget after remuneration costs,
- construction of new social infrastructure namely, sub districts offices, local offices, secure care centre, treatment centre, early childhood development centres and youth development centre is funded under buildings and other fixed structures,
- assumptions are also based on the Consumer Price Index (CPI) projections as provided.

7.2. Programme summary

Table 12.3: Summary of payments and estimates: Social Development

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Administration	391 730	465 499	448 480	498 416	525 711	511 067	552 941	591 779	609 335
2. Social Welfare Services	285 095	292 146	332 801	353 798	358 721	362 328	395 760	402 609	417 421
3. Children and Families	481 683	508 262	531 862	555 434	558 687	569 641	571 261	598 177	616 249
4. Restorative Services	231 470	242 559	249 290	249 247	247 618	250 547	272 458	286 020	296 566
5. Development and Research	206 309	194 563	187 269	220 632	216 790	213 944	232 952	239 186	244 309
Total payments and estimates:	1 596 287	1 703 029	1 749 702	1 877 527	1 907 527	1 907 527	2 025 372	2 117 771	2 183 880

7.3. Summary of economic classification

Table 12.4: Summary of provincial payments and estimates by economic classification: Social Development

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	1 163 347	1 237 782	1 258 181	1 312 722	1 334 678	1 340 955	1 430 294	1 501 901	1 546 514
Compensation of employees	831 367	880 016	944 643	1 011 487	1 011 487	1 007 322	1 085 726	1 133 575	1 167 617
Goods and services	331 980	357 766	313 538	301 235	323 191	333 633	344 568	368 326	378 897
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	369 590	378 445	403 431	460 839	468 883	470 054	478 972	487 395	503 641
Provinces and municipalities	260	207	195	237	237	207	257	268	268
Departmental agencies and accounts	1	1	—	3 600	3 600	3 600	2 668	2 836	2 836
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	366 412	375 449	401 686	456 210	464 254	464 166	475 031	483 266	499 512
Households	2 917	2 788	1 550	792	792	2 081	1 016	1 025	1 025
Payments for capital assets	63 350	86 802	88 090	103 966	103 966	96 518	116 106	128 475	133 725
Buildings and other fixed structures	49 622	67 531	78 474	89 395	89 395	89 185	90 149	96 651	101 000
Machinery and equipment	13 728	19 271	9 616	14 571	14 571	7 333	25 957	31 824	32 725
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	—	—	—	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification	1 596 287	1 703 029	1 749 702	1 877 527	1 907 527	1 907 527	2 025 372	2 117 771	2 183 880

Compensation of employees

Allocation under this item is to fund remuneration costs for filled post and other critical replacement posts. The allocation further provides for grade progression and accelerated grade progression.

Goods and services

The day-to-day departmental operations are funded from this item. The allocation will thus, fund the operations of the Department namely traveling and subsistence, communication, provision of meals at departmental centres, sanitary towels, maintenance of buildings and related infrastructure, and others.

Transfers and subsidies

Services are provided in partnership with the Non-Governmental Organisations sector. The budget provided under this item will fund sector priorities of persons living with disabilities, services to older persons, childcare and protection, social and behavioural change and Youth Development services among others.

Payment for capital assets

Budget under this item classification is to fund the procurement of machinery and equipment and delivery of new social infrastructure projects. A detail list of projects to be implemented is provided in Table B5

7.4. Infrastructure payments

7.4.1 Departmental infrastructure payments

Table 12.5: Summary of departmental Infrastructure per category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Existing infrastructure assets	42 500	46 054	24 355	14 932	14 932	14 932	15 603	16 305	17 039
Maintenance and repairs	22 814	37 087	21 285	14 932	14 932	14 932	15 603	16 305	17 039
Upgrades and additions	18 486	6 146	2 978	-	-	-	-	-	-
Refurbishment and rehabilitation	1 200	2 821	92	-	-	-	-	-	-
New infrastructure assets	29 937	58 564	75 405	89 395	89 395	89 185	90 149	96 651	101 000
Infrastructure transfers	-	-	-	-	-	-	-	-	-
Infrastructure transfers - Current	-	-	-	-	-	-	-	-	-
Infrastructure transfers - Capital	-	-	-	-	-	-	-	-	-
Infrastructure: Payments for financial assets	-	-	-	-	-	-	-	-	-
Infrastructure: Leases	27 668	29 648	28 205	26 305	26 305	32 301	27 487	28 724	30 017
Non Infrastructure	-	-	-	-	-	-	-	-	-
Total Infrastructure (incl. non infrastructure items)	100 105	134 266	127 965	130 632	130 632	136 418	133 239	141 680	148 056
Capital infrastructure	49 623	67 531	78 475	89 395	89 395	89 185	90 149	96 651	101 000
Current infrastructure*	50 482	66 735	49 490	41 237	41 237	47 233	43 090	45 029	47 056

7.4.2. Maintenance (Table B5)

Refer to Infrastructure Reporting Model

7.5. Departmental Public Private Partnership (PPP) projects

Not applicable

7.6. Transfers

7.6.1 Transfers to public entities

Not applicable

7.6.2 Transfers to other entities

Not applicable

Table 12.6: Summary of departmental transfers to other entities (for example NGOs)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Social Welfare services	100 240	111 024	125 681	160 967	160 967	159 967	162 378	163 570	170 930
Children and families	191 504	197 843	199 785	214 337	214 337	212 902	218 901	227 408	237 641
Restorative services	47 103	55 292	56 738	59 981	59 981	58 052	58 353	59 655	62 339
Development and research	26 264	24 755	18 565	25 496	25 496	23 752	21 284	22 242	23 243
Total	730 222	777 828	801 538	921 562	921 562	909 346	921 832	945 750	988 306

Transfers are made to Non-Profit Organisations (NPOs) who work with the Department as partners in the delivery of services. The table above reflects the summary of transfers to Non-Profit Organisations (NPOs) per programme.

Refer to Table B.7.1 in the Annexure to Estimates of Provincial Revenue and Expenditure for Details.

7.6.3 Transfers to local government

Not Application

8. Programme description

8.1. Programme 1: Administration

8.1.1 Description and Outputs

This programme renders administrative support to all delivery programmes in the department, Provincial, District, and Subdistrict. This programme comprises of three (3) sub-programmes as listed in the table below:

Table 12.8: Summary of payments and estimates: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Office of the MEC	10 722	11 399	12 113	12 437	12 143	8 656	14 951	14 325	14 924
2. Corporate Management Services	172 859	238 559	224 009	265 422	288 711	276 672	291 378	316 134	326 584
3. District Management	208 149	215 541	212 358	220 557	224 857	225 739	246 612	261 320	267 827
Total payments and estimates: Programme 1	391 730	465 499	448 480	498 416	525 711	511 067	552 941	591 779	609 335

Table 12.9: Summary of provincial payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	365 480	401 110	385 444	407 637	431 388	427 748	467 950	489 958	502 902
Compensation of employees	206 209	218 789	228 391	254 250	257 501	252 513	291 384	301 292	308 898
Goods and services	159 271	182 321	157 053	153 387	173 887	175 235	176 566	188 666	194 004
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	3 177	2 537	1 687	4 629	4 629	5 760	3 941	4 129	4 129
Provinces and municipalities	260	207	195	237	237	207	257	268	268
Departmental agencies and accounts	-	-	-	3 600	3 600	3 600	2 668	2 836	2 836
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	2 917	2 330	1 492	792	792	1 953	1 016	1 025	1 025
Payments for capital assets	23 073	61 852	61 349	86 150	89 694	77 559	81 050	97 692	102 304
Buildings and other fixed structures	13 332	46 790	54 406	76 395	76 395	71 407	60 149	71 651	75 451
Machinery and equipment	9 741	15 062	6 943	9 755	13 299	6 152	20 901	26 041	26 853
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification: Programme 1	391 730	465 499	448 480	498 416	525 711	511 067	552 941	591 779	609 335

This programme shares 26.5 percent of the total allocation to fund key operational costs at provincial and district level. In finalising the 2026/27 Medium Term Expenditure Framework estimates, spending trends were considered to align costing of key contractual obligations and key cost drivers to ensure that they are fully funded. The key contractual obligations and key cost drivers relate to the following: running cost of departmental fleet, Communication costs, municipal services and electricity costs, maintenance of immovable infrastructure costs and external audit costs.

The additional funding received amounting to R98.3 million over the MTEF period is allocated to this programme to address the budget pressures related to the funding of the key contractual obligations and key cost drivers.

8.1.2 Service Delivery measures

Programme 1: Administration

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Annual performance plan developed	1	1	1	1
Percentage of women awarded term contracts	30%	0%	400%	400%
Percentage of suppliers paid within 30 days	100%	100%	1 975	1 975
Financial statements and reports submitted to Treasury	4	5	5	5

8.1 Programme 2: Social Welfare Services

8.2.1 Description and Outputs

This programme provides for integrated developmental social welfare services to the poor and vulnerable in partnership with stakeholders and civil society organisations.

Table 12.10: Summary of payments and estimates: Social Welfare Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Management and Support	57 331	64 026	68 436	64 209	67 288	68 011	69 491	73 530	76 784
2. Services to Older Persons	69 489	73 090	104 589	112 972	112 924	118 140	138 363	134 803	140 509
3. Services to the Persons with Disabilities	66 427	69 776	80 553	87 568	87 533	88 193	90 536	92 136	95 281
4. HIV and AIDS	39 676	38 435	37 812	48 798	48 725	48 406	49 897	52 531	55 238
5. Social Relief	52 172	46 819	41 411	40 251	42 251	39 578	47 473	49 609	49 609
Total payments and estimates: Programme 2	285 095	292 146	332 801	353 798	358 721	362 328	395 760	402 609	417 421

Table 12.11: Summary of provincial payments and estimates by economic classification: Social Welfare Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	181 996	185 650	190 024	179 803	186 140	185 730	200 299	210 817	219 574
Compensation of employees	112 194	121 837	131 435	126 044	130 381	130 754	136 035	142 481	150 398
Goods and services	69 802	63 813	58 589	53 759	55 759	54 976	64 264	68 336	69 176
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	101 540	100 787	126 656	161 458	161 458	161 458	163 835	165 093	170 522
Provinces and municipalities	—	—	—	—	—	—	—	—	—
Departmental agencies and accounts	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	101 540	100 787	126 656	161 458	161 458	161 424	163 835	165 093	170 522
Households	—	—	—	—	—	34	—	—	—
Payments for capital assets	1 559	5 709	16 121	12 537	11 123	15 140	31 626	26 699	27 325
Buildings and other fixed structures	—	4 998	15 906	11 000	11 000	15 016	30 000	25 000	25 549
Machinery and equipment	1 559	711	215	1 537	123	124	1 626	1 699	1 776
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	—	—	—	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 2	285 095	292 146	332 801	353 798	358 721	362 328	395 760	402 609	417 421

With additional funding allocated in 2023/24 MTEF amounting to R98.4 million over the, MTEF period, the unit cost of residential facilities for the elderly and persons with disabilities will grow from R3.960 to R4.356 thousands per beneficiary per month in 2026/27 financial year. Provision of quality services in these facilities will be realised because of the increase in the unit cost for these services. The unit cost will continue to grow annually by 10% in line with the additional funding allocated over the MTEF period.

The provision of sanitary dignity packs to school going girl child is a key project that the department is mandated to deliver to ensure that a girl child does not lose critical learning time due to menstrual cycle. Over the MTET an estimate amounting to R77.8 million is allocated to the provision of sanitary towels project.

Working together with Non-Profit Organisations, with an estimated funding amounting to R70.9 million over the MTEF implementation of social and behavioural change programmes shall continue to address social and structural drivers of the HIV and AIDS epidemic and build social cohesion.

8.2.2 Service Delivery Measures

Programme 2: Social Welfare Services

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Older persons accessed funded residential facilities	910	1 410	1 410	1 410
Older persons accessed community based care and support services	4 350	6 329	6 329	6 329
Persons with disabilities accessed services in funded protective workshops	1 506	1 900	1 900	1 900
Persons with disabilities accessed services in funded residential facilities	606	633	633	633
Beneficiaries received psycho social support services	1 442	8 000	8 000	8 000
Beneficiaries reached through Social and Behaviour Change compendium	25 290	12 000	12 000	12 000
Beneficiaries who benefited from Social Relief of Distress interventions	10 200	5 000	5 000	5 000
Older persons reached through social work services	426	—	—	—
Persons with disabilities received services in funded stimulation centres	1 311	—	—	—

8.3. Programme 3 Children and Families

8.3.1 Description and Outputs

Provide comprehensive child and family care and support services to communities in partnership with civil society organisations.

Table 12.12: Summary of payments and estimates: Children and Families

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Management and Support	34 228	36 903	37 158	40 805	40 258	39 499	43 849	46 020	48 731
2. Care and Services to Families	52 620	60 075	59 606	62 260	63 728	66 788	65 295	69 150	72 512
3. Child Care and Protection	176 964	193 911	208 077	198 217	201 217	210 450	201 476	209 265	212 235
4. ECD and Partial Care	48 133	54 458	60 562	55 715	56 195	60 798	57 779	61 329	64 088
5. Child and Youth Care Centres	67 248	70 271	72 230	94 269	93 220	91 291	98 262	107 175	110 828
6. Community-based care services for Children	102 490	92 644	94 229	104 168	104 069	100 815	104 600	105 238	107 855
Total payments and estimates: Programme 3	481 683	508 262	531 862	555 434	558 687	569 641	571 261	598 177	616 249

Table 12.13: Summary of provincial payments and estimates by economic classification: Children and Families

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	289 306	312 063	331 654	342 216	345 489	356 739	352 111	370 009	381 336
Compensation of employees	263 148	280 862	302 095	315 784	313 557	320 275	323 568	339 917	350 025
Goods and services	26 158	31 201	29 559	26 432	31 932	36 464	28 543	30 092	31 311
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	191 504	196 096	199 785	212 902	212 902	212 902	218 901	227 408	234 141
Provinces and municipalities	—	—	—	—	—	—	—	—	—
Departmental agencies and accounts	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	191 504	195 857	199 756	212 902	212 902	212 902	218 901	227 408	234 141
Households	—	239	29	—	—	—	—	—	—
Payments for capital assets	873	103	423	316	296	—	249	760	772
Buildings and other fixed structures	648	—	—	—	—	—	—	—	—
Machinery and equipment	225	103	423	316	296	—	249	760	772
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	—	—	—	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 3	481 683	508 262	531 862	555 434	558 687	569 641	571 261	598 177	616 249

This programme shares of 28.2 per cent of the total estimates' of 2026/27 financial year and the largest share of the MTEF estimates to deliver on families and children programmes. Programmes funded with the allocation in among the following: Family preservation programmes, Drop-in centre programmes and community-based care for children.

Due to nature of services provided in this programme which result in mor social services professionals require d to deliver services, this programme has an estimated 40% of the total number of social services professionals allocated to it. As a result, 29.8 per cent of the total compensation of employees' budget is allocated to the employee cost item of this programme.

8.3.2 Service Delivery Measures

Programme 3: Children and Families

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Families members participated in family preservation programmes	5 218	13 408	13 408	13 408
Children reached through community based prevention and early interventions	26 084	5 100	5 100	5 100
Children placed in foster care	329	2 328	2 328	2 328
Children adopted	90	65 035	65 035	65 035
Family members participated in parenting programmes	1 766	250	250	250
Child abuse cases reported	915	830	830	830
Children reached through childrens rights advocacy	10 000	5 958	5 958	5 958
Children placed in CYCCs	1 120	1 026	1 026	1 026
Family members reunited with their families	186	14 000	14 000	14 000

8.4. Programme 4 Restorative Services

8.4.1 Description and Outputs

Provide integrated developmental social crime prevention and anti-substance abuse services to the most vulnerable and civil organisations.

Table 12.14: Summary of payments and estimates: Restorative Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Management and support	12 088	10 142	9 431	11 015	10 651	10 293	11 648	12 062	12 605
2. Crime Prevention and support	72 986	78 735	82 218	83 003	82 115	82 874	90 702	94 244	97 458
3. Victim Empowerment	45 696	52 401	57 022	55 025	55 674	57 263	57 265	58 726	61 525
4. Substance Abuse, Prevention and Rehabilitation	100 700	101 281	100 619	100 204	99 178	100 117	112 843	120 988	124 978
Total payments and estimates: Programme 4	231 470	242 559	249 290	249 247	247 618	250 547	272 458	286 020	296 566

Table 12.15: Summary of provincial payments and estimates by economic classification: Restorative Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	165 248	179 113	191 081	188 911	188 839	191 424	211 634	223 783	231 645
Compensation of employees	125 633	130 518	145 350	150 242	148 170	148 927	160 460	167 583	173 101
Goods and services	39 615	48 595	45 731	38 669	40 669	42 497	51 174	56 200	58 544
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	47 104	54 688	56 738	58 052	58 052	58 052	58 353	59 655	62 339
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	1	1	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	47 103	54 493	56 709	58 052	58 052	57 998	58 353	59 655	62 339
Households	–	194	29	–	–	54	–	–	–
Payments for capital assets	19 118	8 758	1 471	2 284	727	1 071	2 471	2 582	2 582
Buildings and other fixed structures	17 615	5 363	–	–	–	290	–	–	–
Machinery and equipment	1 503	3 395	1 471	2 284	727	781	2 471	2 582	2 582
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 4	231 470	242 559	249 290	249 247	247 618	250 547	272 458	286 020	296 566

The programme is responsible for providing rehabilitation and restoration programmes funded from the allocated estimates over the MTEF period. There are two substance abuse treatment centres owned by the department to provide services to members of society who suffer from substance abuse disorder problems. The two departmentally owned treatment centres have a combined bed capacity of 150 beds. The allocation also funds operations of two government-owned secure care centres for children in conflict with law and provides diversion programmes. To provide support to women who are victims of gender based violence, the department operates two shelters of women victim empowerment centres namely Leseding and Loeuievile.

8.4.2 Service Delivery Measures

Programme 4: Restorative Services

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Children in conflict with the law assessed	503	1 000	1 000	1 000
Children in conflict with the law awaiting trial in secure care centres	104	135	135	135
Victims of crime and violence who accessed psycho social support services	2 160	4 000	4 000	4 000
Human trafficking victims who accessed social services	24	18 000	18 000	18 000
People reached through substance abuse prevention programmes	87 105	35 000	35 000	35 000
Service users who accessed substance use disorder (SUD) treatment services	2 074	274	274	274
Children in conflict with the law who completed diversion programmes	806	–	–	–
Children in conflict with the law sentenced to compulsory residence CYCC	20	–	–	–
Persons reached social crime prevention programmes	35 170	–	–	–
Person reached through gender based violence prevention programmes	58 750	–	–	–

8.5. Programme 5: Development and Research

8.5.1. Description and Outputs

Provide sustainable development programme which facilitate empowerment of communities, based on empirical research and demographic information

Table 12.16: Summary of payments and estimates: Development and Research

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Management and Support	119 458	125 863	134 279	149 499	145 808	144 582	157 568	165 912	168 135
2. Community Mobilisation	372	225	172	260	260	251	280	293	306
3. Institutional capacity building and support for NPOs	2 070	2 007	1 717	2 679	2 679	2 215	2 824	2 939	2 959
4. Poverty Alleviation and Sustainable Livelihoods	30 176	24 764	13 576	26 013	26 013	26 571	29 536	25 451	26 416
5. Community Based Research and Planning	2 923	1 611	2 511	2 000	2 000	1 278	2 103	2 197	2 200
6. Youth Development	41 510	31 758	27 525	30 453	30 302	29 369	30 377	31 744	33 162
7. Women Development	1 792	1 733	1 212	1 741	1 741	2 113	1 785	1 866	1 951
8. Population Policy Promotion	8 008	6 602	6 277	7 987	7 987	7 565	8 479	8 784	9 180
Total payments and estimates: Programme 5	206 309	194 563	187 269	220 632	216 790	213 944	232 952	239 186	244 309

Table 12.17: Summary of provincial payments and estimates by economic classification: Development and Research

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	161 317	159 846	159 978	194 155	182 822	179 314	198 300	207 334	211 057
Compensation of employees	124 183	128 010	137 372	165 167	161 878	154 853	174 279	182 302	185 195
Goods and services	37 134	31 836	22 606	28 988	20 944	24 461	24 021	25 032	25 862
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	26 265	24 337	18 565	23 798	31 842	31 882	33 942	31 110	32 510
Provinces and municipalities	—	—	—	—	—	—	—	—	—
Departmental agencies and accounts	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	26 265	24 312	18 565	23 798	31 842	31 842	33 942	31 110	32 510
Households	—	25	—	—	—	40	—	—	—
Payments for capital assets	18 727	10 380	8 726	2 679	2 126	2 748	710	742	742
Buildings and other fixed structures	18 027	10 380	8 162	2 000	2 000	2 472	—	—	—
Machinery and equipment	700	—	564	679	126	276	710	742	742
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	—	—	—	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 5	206 309	194 563	187 269	220 632	216 790	213 944	232 952	239 186	244 309

The programme focuses on the developmental aspect of the mandate of the department to provide measures and programmes to alleviate poverty and ensure sustainable livelihoods. Over the MTEF period, an estimated allocation amounting to R56.1 million is allocated fund youth development centres providing services to the youth of the province. The programme will continue to provide households with material support through households' initiatives. Through the EPWP conditional grant funding amounting to R4.2 million, the programme will continue to support the 800 new job opportunities created.

8.5.2. Service Delivery Measures

Programme 5: Development and Research

	Estimated performance	Medium-term estimates			
	2025/26	2026/27	2027/28	2028/29	
Programme performance measures					
NPOs monitored for compliance with the NPO act	9 400	9 400	9 400	9 400	
NPO's capacitated	2 480	2 480	2 480	2 480	
People accessing food through DSD feeding programmes (centre based)	64 808	64 808	64 808	64 808	
Communities profiled	155	155	155	155	
Life skills workshops conducted	450	450	450	450	
Women NPOs supported	108 000	108 000	108 000	108 000	
Women participated in empowerment programmes	2 160	2 160	2 160	2 160	
Dissemination workshops for population and development conducted	10	10	10	10	
Research projects completed	2	2	2	2	
Demographic profiles completed	3	3	3	3	

8.6. Other programme information

8.6.1 Personnel numbers and costs

Table 12.18: Summary of departmental personnel numbers and costs: Social Development

R thousands	Actual						Revised estimate						Medium-term expenditure estimate						Average annual growth over MTFF 2025/26 - 2028/29		
	2022/23		2023/24		2024/25		2025/26		2026/27		2027/28		2028/29						Pers. growth rate	Costs growth rate	% Costs of Total
	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Filled posts	Additional posts	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs			
Salary level																					
1 – 6	1 522	653 149	1 204	402 926	1 204	452 592	1 130	–	1 130	464 014	1 154	510 219	1 154	532 659	1 154	555 803	0.7%	6.2%	46.9%		
7 – 10	347	133 023	614	366 392	614	384 836	605	–	605	410 834	579	440 814	579	449 849	579	456 230	-1.5%	3.6%	39.8%		
11 – 12	78	21 791	81	89 137	81	89 137	81	–	81	100 391	79	96 189	79	111 004	79	115 167	-0.8%	4.7%	9.9%		
13 – 16	21	23 404	16	22 496	16	22 496	16	–	16	32 083	21	38 504	17	40 063	17	40 417	2.0%	8.0%	3.4%		
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–		
Total	1 968	831 367	1 915	880 951	1 915	949 061	1 832	–	1 832	1 007 322	1 833	1 085 726	1 829	1 133 575	1 829	1 167 617	-0.1%	5.0%	100.0%		
Programme																					
1. Administration	537	206 209	568	218 789	568	228 391	506	–	506	252 513	518	296 724	514	301 292	514	308 898	0.5%	6.9%	26.1%		
2. Social Welfare Services	255	112 194	239	121 837	239	131 435	232	–	232	130 754	231	141 109	231	142 481	231	150 398	-0.1%	4.8%	12.8%		
3. Children and Families	591	263 148	572	280 862	572	302 096	565	–	565	320 275	573	325 255	573	339 917	573	350 025	0.5%	3.0%	30.5%		
4. Restorative Services	329	125 633	324	130 518	324	145 390	316	–	316	148 927	313	163 822	313	167 583	313	173 101	-0.3%	5.1%	14.8%		
5. Development and Research	256	124 183	212	128 010	212	137 372	213	–	213	154 853	198	158 816	198	182 302	198	185 195	-2.4%	6.1%	15.8%		
Total	1 968	831 367	1 915	880 951	1 915	944 643	1 832	–	1 832	1 007 322	1 833	1 085 726	1 829	1 133 575	1 829	1 167 617	-0.1%	5.0%	100.0%		
Employee dispensation classification																					
Public Service Act appointees not covered by OSDs							706	1	707	329 098	706	344 237	706	359 728	706	375 916	-0.0%	4.5%	32.1%		
Public Service Act appointees still to be covered by OSDs							–	–	–	–	–	–	–	–	–	–	–	–	–		
Professional Nurses, Staff Nurses and Nursing Assistants							4	–	4	4 550	4	4 759	4	4 976	4	5 200	–	4.6%	0.4%		
Legal Professionals							3	–	3	3 801	3	3 976	3	4 155	3	4 342	–	4.5%	0.4%		
Social Services Professions							951	–	951	665 785	951	724 119	951	755 692	951	772 729	–	5.1%	66.2%		
Engineering Professions and related occupations							–	–	–	–	–	–	–	–	–	–	–	–	–		
Medical and related professionals							–	–	–	–	–	–	–	–	–	–	–	–	–		
Therapeutic, Diagnostic and other related Allied Health Professionals							–	–	–	–	–	–	–	–	–	–	–	–	–		
Educators and related professionals							–	–	–	–	–	–	–	–	–	–	–	–	–		
Others such as interns, EPWP, learnerships, etc							185	–	185	8 253	185	8 635	185	9 024	185	9 430	–	4.5%	0.8%		
Total							1 849	1	1 850	1 011 487	1 849	1 085 726	1 849	1 133 575	1 849	1 167 617	-0.0%	4.9%	100.0%		

8.6.2 Training

Table 12.19: Information on training: Social Development

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Number of staff	1 968	1 915	1 915	1 832	1 832	1 832	1 833	1 829	1 829
Number of personnel trained	1 213	1 213	1 213	1 213	1 213	1 213	1 213	1 213	1 213
of which									
Male	507	507	507	507	507	507	507	507	507
Female	706	706	706	706	706	706	706	706	706
Number of training opportunities	290	290	290	290	290	290	290	290	290
of which									
Tertiary	–	–	–	–	–	–	–	–	–
Workshops	253	253	253	253	253	253	253	253	253
Seminars	37	37	37	37	37	37	37	37	37
Other	–	–	–	–	–	–	–	–	–
Number of bursaries offered	–	–	–	–	–	–	–	–	–
Number of interns appointed	33	33	33	33	33	33	33	33	33
Number of learnerships appointed	–	–	–	–	–	–	–	–	–
Number of days spent on training	117	117	117	117	117	117	117	117	117
Payments on training by programme									
1. Administration	738	773	808	844	844	844	883	923	965
2. Social Welfare Services	14	15	16	17	17	17	18	19	20
3. Children And Families	29	30	31	32	32	32	33	34	36
4. Restorative Services	109	114	119	124	124	124	130	136	142
5. Development And Research	13	14	15	16	16	16	17	18	19
Total payments on training	903	946	989	1 033	1 033	1 033	1 081	1 130	1 182

8.6.3 Reconciliation of structural changes

There are no changes on the budget and programme structure.

Annexures to the Estimates of Provincial Revenue and Expenditure

TableB.1: Specifications of receipts

Table B.1: Specification of receipts: Social Development

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	1 351	1 373	1 418	1 529	1 529	1 154	1 599	1 671	1 746
Sales of goods and services produced by department (excl. capital assets)	1 351	1 373	1 418	1 529	1 529	1 154	1 599	1 671	1 746
Sales by market establishments	1 351	1 373	1 418	1 529	1 529	1 154	1 599	1 671	1 746
Administrative fees	-	-	-	-	-	-	-	-	-
Other sales	-	-	-	-	-	-	-	-	-
Of which	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other used current goods (excl. capital assets)	-	-	-	-	-	-	-	-	-
Transfers received from:	-	-	-	-	-	-	-	-	-
Other governmental units (Excl. Equitable share and conditional grants)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	3 666	2 757	1 465	567	567	1 880	593	620	648
Interest	3 666	2 757	1 465	567	567	1 880	593	620	648
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	278	1 432	1 157	528	528	1 047	552	577	603
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	278	1 432	1 157	528	528	1 047	552	577	603
Financial transactions in assets and liabilities	880	585	155	814	814	203	851	889	929
Total	6 175	6 147	4 195	3 438	3 438	4 284	3 595	3 757	3 926

Table B.2: Receipts: Sector specific 'of which' items

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Social Development									
Tax receipts									
.....									
Sales of goods and services other than capital assets	1 351	1 373	1 418	1 529	1 529	1 154	1 599	1 671	1 746
Sales of goods and services produced by department (excl. capital assets)	1 351	1 373	1 418	1 529	1 529	1 154	1 599	1 671	1 746
Sales by market establishments	1 351	1 373	1 418	1 529	1 529	1 154	1 599	1 671	1 746
.....									
Other sales	-	-	-	-	-	-	-	-	-
Of which	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
.....									
Total	6 175	6 147	4 195	3 438	3 438	4 284	3 595	3 757	3 926

Table B.3: Payments and estimates by economic classification: Social Development

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	1 163 347	1 237 782	1 258 181	1 312 722	1 334 678	1 340 955	1 430 294	1 501 901	1 546 514
Compensation of employees	831 367	880 016	944 643	1 011 487	1 011 487	1 007 322	1 085 726	1 133 575	1 167 617
Salaries and wages	688 966	723 407	770 740	801 661	805 614	810 694	837 285	878 085	896 253
Social contributions	142 401	156 609	173 903	209 826	205 873	196 628	248 441	255 490	271 364
Goods and services	331 980	357 766	313 538	301 235	323 191	333 633	344 568	368 326	378 897
Administrative fees	1 246	1 068	1 479	1 200	1 192	908	1 668	1 832	1 876
Advertising	1 419	213	616	1 416	1 416	434	1 421	1 813	1 842
Minor assets	2 014	1 420	1 200	5 276	5 276	230	6 786	7 094	7 385
Audit costs: External	8 776	7 854	9 187	7 117	11 317	11 317	7 817	9 041	9 448
Catering: Departmental activities	3 016	5 633	4 803	2 804	2 725	5 234	3 049	3 562	3 696
Communication (G&S)	14 478	15 123	14 623	13 888	14 883	13 902	16 187	16 597	16 725
Computer services	15 692	14 899	15 261	16 532	16 532	21 083	16 362	17 547	17 547
Consultants: Business and advisory services	1 055	729	594	858	858	1 020	529	542	566
Legal services (G&S)	93	536	—	98	98	65	158	163	170
Contractors	1 085	929	1 315	881	881	2 204	941	1 025	1 071
Agency and support/outourced services	36 620	32 358	29 146	28 834	24 965	31 359	32 921	37 805	39 504
Fleet services (incl. government motor transport)	18 858	15 013	13 961	16 640	13 228	13 482	23 827	26 025	26 378
Inventory: Clothing material and accessories	522	253	1 268	383	383	312	398	415	433
Inventory: Food and food supplies	98	—	—	5 277	2 041	313	2 228	2 267	2 369
Inventory: Fuel, oil and gas	—	—	—	68	68	15	78	82	86
Inventory: Materials and supplies	—	48 289	42 329	—	—	—	—	—	—
Inventory: Medical supplies	14	—	—	27	27	—	37	39	42
Inventory: Other supplies	60 845	6 557	2 356	41 580	43 580	42 016	49 312	51 531	51 617
Consumable supplies	10 212	7 682	9 234	8 252	8 252	7 066	10 731	11 271	11 768
Consumables: Stationery, printing and office supplies	11 779	14 139	10 450	10 522	10 482	9 523	12 476	13 267	13 855
Operating leases	29 769	32 339	33 220	36 381	44 135	44 273	45 808	47 916	49 326
Rental and hiring	373	214	144	364	364	109	416	440	460
Property payments	41 479	74 377	52 550	52 058	57 958	52 995	51 395	53 641	55 119
Transport provided: Departmental activity	752	986	710	765	765	1 008	1 343	1 384	1 446
Travel and subsistence	65 842	73 948	64 638	46 855	57 606	68 674	54 946	59 018	62 096
Training and development	1 715	127	119	442	1 442	361	447	468	484
Operating payments	2 085	1 441	3 370	1 847	1 847	4 550	2 317	2 463	2 487
Venues and facilities	2 143	1 639	965	870	870	1 180	970	1 078	1 101
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	369 590	378 445	403 431	460 839	468 883	470 054	478 972	487 395	503 641
Provinces and municipalities	260	207	195	237	237	207	257	268	268
Provinces	260	207	195	237	237	207	257	268	268
Provincial Revenue Funds	260	207	195	237	237	207	257	268	268
Departmental agencies and accounts	1	1	—	3 600	3 600	3 600	2 668	2 836	2 836
Departmental agencies (non-business entities)	1	1	—	3 600	3 600	3 600	2 668	2 836	2 836
Non-profit institutions	366 412	375 449	401 686	456 210	464 254	464 166	475 031	483 266	499 512
Households	2 917	2 788	1 550	792	792	2 081	1 016	1 025	1 025
Social benefits	2 917	2 788	1 550	792	792	2 081	1 016	1 025	1 025
Payments for capital assets	63 350	86 802	88 090	103 966	103 966	96 518	116 106	128 475	133 725
Buildings and other fixed structures	49 622	67 531	78 474	89 395	89 395	89 185	90 149	96 651	101 000
Buildings	49 512	65 161	78 474	89 395	89 395	89 185	90 149	96 651	101 000
Other fixed structures	110	2 370	—	—	—	—	—	—	—
Machinery and equipment	13 728	19 271	9 616	14 571	14 571	7 333	25 957	31 824	32 725
Transport equipment	4 449	8 217	1 721	4 118	—	342	6 598	11 059	11 059
Other machinery and equipment	9 279	11 054	7 895	10 453	14 571	6 991	19 359	20 765	21 666
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification	1 596 287	1 703 029	1 749 702	1 877 527	1 907 527	1 907 527	2 025 372	2 117 771	2 183 880

Table B.3(j): Payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	365 480	401 110	385 444	407 637	431 388	427 748	467 950	489 958	502 902
Compensation of employees	206 209	218 789	228 391	254 250	257 501	252 513	291 384	301 292	308 898
Salaries and wages	173 551	182 298	188 508	205 913	209 640	207 475	224 747	234 521	237 470
Social contributions	32 658	36 491	39 883	48 337	47 861	45 038	66 637	66 771	71 428
Goods and services	159 271	182 321	157 053	153 387	173 887	175 235	176 566	188 666	194 004
Administrative fees	401	383	748	434	434	363	630	758	764
Advertising	1 254	214	616	924	924	434	803	1 170	1 170
Minor assets	740	1 041	218	600	600	205	620	648	648
Audit costs: External	8 776	7 854	9 187	7 117	11 317	11 317	7 817	9 041	9 448
Catering: Departmental activities	362	223	436	40	40	329	114	119	124
Communication (G&S)	10 693	11 799	10 851	8 683	9 683	11 185	10 584	10 721	10 727
Computer services	15 692	14 899	15 261	16 532	16 532	20 973	16 362	17 547	17 547
Consultants: Business and advisory services	655	729	575	208	208	791	529	542	566
Legal services (G&S)	93	536	—	98	98	65	158	163	170
Contractors	880	647	1 264	881	881	1 086	941	1 025	1 071
Agency and support/outourced services	3 568	2 299	1 965	1 343	1 343	1 791	1 791	1 792	1 873
Fleet services (incl. government motor transport)	17 810	14 806	12 704	15 432	12 020	12 372	22 316	24 485	24 769
Inventory: Clothing material and accessories	—	1	—	—	—	172	—	—	—
Inventory: Food and food supplies	—	—	—	52	52	11	100	105	110
Inventory: Materials and supplies	—	227	75	—	—	—	—	—	—
Inventory: Other supplies	41	—	—	—	—	—	—	—	—
Consumable supplies	5 591	4 261	3 708	3 895	3 895	3 585	4 116	4 401	4 599
Consumables: Stationery, printing and office supplies	8 795	12 138	8 627	8 125	8 125	8 223	9 063	9 736	10 174
Operating leases	29 638	32 195	33 208	36 180	43 934	44 011	45 739	47 844	49 251
Rental and hiring	352	—	12	—	—	—	—	—	—
Property payments	36 877	59 297	42 359	43 906	49 806	42 843	41 954	43 866	44 905
Travel and subsistence	16 228	18 119	14 749	8 021	12 079	13 944	11 878	13 421	14 804
Training and development	78	127	119	100	1 100	335	100	105	105
Operating payments	584	278	166	399	399	857	489	609	611
Venues and facilities	163	248	205	417	417	343	462	568	568
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	3 177	2 537	1 687	4 629	4 629	5 760	3 941	4 129	4 129
Provinces and municipalities	260	207	195	237	237	207	257	268	268
Provinces	260	207	195	237	237	207	257	268	268
Provincial Revenue Funds	260	207	195	237	237	207	257	268	268
Departmental agencies and accounts	—	—	—	3 600	3 600	3 600	2 668	2 836	2 836
Departmental agencies (non-business entities)	—	—	—	3 600	3 600	3 600	2 668	2 836	2 836
Households	2 917	2 330	1 492	792	792	1 953	1 016	1 025	1 025
Social benefits	2 917	2 330	1 492	792	792	1 953	1 016	1 025	1 025
Payments for capital assets	23 073	61 852	61 349	86 150	89 694	77 559	81 050	97 692	102 304
Buildings and other fixed structures	13 332	46 790	54 406	76 395	76 395	71 407	60 149	71 651	75 451
Buildings	13 222	46 790	54 406	76 395	76 395	71 407	60 149	71 651	75 451
Other fixed structures	110	—	—	—	—	—	—	—	—
Machinery and equipment	9 741	15 062	6 943	9 755	13 299	6 152	20 901	26 041	26 853
Transport equipment	4 449	7 734	1 721	2 995	—	—	5 448	9 247	9 247
Other machinery and equipment	5 292	7 328	5 222	6 760	13 299	6 152	15 453	16 794	17 606
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 1	391 730	465 499	448 480	498 416	525 711	511 067	552 941	591 779	609 335

Table B.3(ii): Payments and estimates by economic classification: Social Welfare Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	181 996	185 650	190 024	179 803	186 140	185 730	200 299	210 817	219 574
Compensation of employees	112 194	121 837	131 435	126 044	130 381	130 754	136 035	142 481	150 398
Salaries and wages	91 707	99 570	106 923	101 441	105 778	105 768	111 432	116 447	118 688
Social contributions	20 487	22 267	24 512	24 603	24 603	24 986	24 603	26 034	31 710
Goods and services	69 802	63 813	58 589	53 759	55 759	54 976	64 264	68 336	69 176
Administrative fees	384	319	466	87	79	179	209	213	222
Advertising	66	—	—	43	43	—	69	74	77
Catering: Departmental activities	1 095	1 889	2 287	1 171	1 171	1 799	1 397	1 738	1 816
Communication (G&S)	106	120	127	1 426	1 421	475	1 566	1 641	1 716
Consultants: Business and advisory services	—	—	—	—	—	9	—	—	—
Contractors	166	207	13	—	—	968	—	—	—
Agency and support/outourced services	1 995	1 599	1 503	658	596	—	62	68	71
Inventory: Clothing material and accessories	204	214	334	—	—	47	—	—	—
Inventory: Food and food supplies	32	—	—	—	—	—	—	—	—
Inventory: Materials and supplies	—	44 269	39 489	—	—	—	—	—	—
Inventory: Other supplies	50 692	1 406	601	40 251	42 251	38 592	47 473	49 609	49 609
Consumable supplies	993	11	999	87	87	1 008	1 107	1 111	1 161
Consumables: Stationery, printing and office supplies	523	160	56	336	296	61	472	492	513
Rental and hiring	21	28	47	89	89	20	124	130	136
Transport provided: Departmental activity	644	913	710	395	395	862	938	962	1 005
Travel and subsistence	11 819	12 048	11 452	9 116	9 231	10 502	10 737	12 183	12 730
Operating payments	—	10	31	—	—	15	—	—	—
Venues and facilities	1 062	620	474	100	100	439	110	115	120
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	101 540	100 787	126 656	161 458	161 458	161 458	163 835	165 093	170 522
Non-profit institutions	101 540	100 787	126 656	161 458	161 458	161 424	163 835	165 093	170 522
Households	—	—	—	—	—	34	—	—	—
Social benefits	—	—	—	—	—	34	—	—	—
Payments for capital assets	1 559	5 709	16 121	12 537	11 123	15 140	31 626	26 699	27 325
Buildings and other fixed structures	—	4 998	15 906	11 000	11 000	15 016	30 000	25 000	25 549
Buildings	—	4 998	15 906	11 000	11 000	15 016	30 000	25 000	25 549
Machinery and equipment	1 559	711	215	1 537	123	124	1 626	1 699	1 776
Other machinery and equipment	1 559	711	215	1 537	123	124	1 626	1 699	1 776
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 2	285 095	292 146	332 801	353 798	358 721	362 328	395 760	402 609	417 421

Table B.3(iii): Payments and estimates by economic classification: Children and Families

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	289 306	312 063	331 654	342 216	345 489	356 739	352 111	370 009	381 336
Compensation of employees	263 148	280 862	302 095	315 784	313 557	320 275	323 568	339 917	350 025
Salaries and wages	216 435	229 341	244 935	247 313	246 236	255 234	242 435	256 179	262 259
Social contributions	46 713	51 521	57 160	68 471	67 321	65 041	81 133	83 738	87 766
Goods and services	26 158	31 201	29 559	26 432	31 932	36 464	28 543	30 092	31 311
Administrative fees	80	151	128	208	208	157	268	276	286
Advertising	98	(1)	—	449	449	—	549	569	595
Minor assets	—	200	11	4	4	—	9	12	13
Catering: Departmental activities	238	486	470	63	—	688	215	217	225
Communication (G&S)	331	345	309	505	505	455	557	586	597
Consultants: Business and advisory services	—	—	19	—	—	—	—	—	—
Contractors	—	19	38	—	—	30	—	—	—
Agency and support/outourced services	2 847	3 101	3 937	4 017	5 018	7 771	5 043	5 760	6 017
Fleet services (incl. government motor transport)	—	—	—	194	194	50	204	213	223
Inventory: Clothing material and accessories	—	—	—	187	187	93	197	205	214
Inventory: Food and food supplies	—	—	—	576	576	259	—	—	—
Inventory: Materials and supplies	—	231	—	—	—	—	—	—	—
Inventory: Other supplies	112	—	—	—	—	—	—	—	—
Consumable supplies	625	496	1 725	1 632	1 632	833	1 702	1 781	1 851
Consumables: Stationery, printing and office supplies	225	683	696	549	549	123	920	946	981
Operating leases	—	15	12	59	59	81	69	72	75
Rental and hiring	—	61	65	5	5	31	10	15	16
Property payments	885	936	645	503	503	1 309	513	536	560
Transport provided: Departmental activity	32	73	—	56	56	8	66	68	71
Travel and subsistence	18 901	23 634	21 149	16 951	21 513	24 107	17 707	18 320	19 047
Training and development	1 637	—	—	—	—	—	—	—	—
Operating payments	42	330	185	448	448	363	458	478	500
Venues and facilities	105	441	170	26	26	106	56	38	40
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	191 504	196 096	199 785	212 902	212 902	212 902	218 901	227 408	234 141
Non-profit institutions	191 504	195 857	199 756	212 902	212 902	212 902	218 901	227 408	234 141
Households	—	239	29	—	—	—	—	—	—
Social benefits	—	239	29	—	—	—	—	—	—
Payments for capital assets	873	103	423	316	296	—	249	760	772
Buildings and other fixed structures	648	—	—	—	—	—	—	—	—
Buildings	648	—	—	—	—	—	—	—	—
Machinery and equipment	225	103	423	316	296	—	249	760	772
Transport equipment	—	—	—	—	—	—	—	500	500
Other machinery and equipment	225	103	423	316	296	—	249	260	272
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 3	481 683	508 262	531 862	555 434	558 687	569 641	571 261	598 177	616 249

Table B.3(iv): Payments and estimates by economic classification: Restorative Services

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	165 248	179 113	191 081	188 911	188 839	191 424	211 634	223 783	231 645
Compensation of employees	125 633	130 518	145 350	150 242	148 170	148 927	160 460	167 583	173 101
Salaries and wages	103 524	106 127	117 543	114 120	113 275	116 636	124 596	130 104	134 958
Social contributions	22 109	24 391	27 807	36 122	34 895	32 291	35 864	37 479	38 143
Goods and services	39 615	48 595	45 731	38 669	40 669	42 497	51 174	56 200	58 544
Administrative fees	107	91	49	202	202	99	257	269	275
Advertising	1	—	—	—	—	—	—	—	—
Minor assets	793	179	93	2	2	25	—	—	—
Catering: Departmental activities	520	2 255	564	695	679	871	432	556	557
Communication (G&S)	261	986	578	1 040	1 040	663	1 101	1 151	1 170
Computer services	—	—	—	—	—	110	—	—	—
Contractors	39	21	—	—	—	120	—	—	—
Agency and support/outourced services	18 862	17 848	19 351	18 008	18 008	17 103	26 025	30 185	31 543
Fleet services (incl. government motor transport)	1 048	207	1 257	1 014	1 014	1 060	1 307	1 327	1 386
Inventory: Clothing material and accessories	318	38	934	196	196	—	201	210	219
Inventory: Food and food supplies	66	—	—	374	374	43	494	497	519
Inventory: Fuel, oil and gas	—	—	—	68	68	15	78	82	86
Inventory: Materials and supplies	—	264	268	—	—	—	—	—	—
Inventory: Medical supplies	14	—	—	27	27	—	37	39	42
Inventory: Other supplies	73	—	—	—	—	30	—	—	—
Consumable supplies	2 964	2 877	2 429	2 308	2 308	1 560	3 461	3 617	3 780
Consumables: Stationery, printing and office supplies	2 152	909	859	1 031	1 031	856	1 502	1 540	1 609
Operating leases	131	129	—	142	142	181	—	—	—
Rental and hiring	—	125	20	—	—	—	—	—	—
Property payments	3 717	13 895	9 546	7 649	7 649	8 804	8 928	9 239	9 654
Transport provided: Departmental activity	76	—	—	204	204	104	224	234	245
Travel and subsistence	6 800	7 732	6 761	4 709	6 725	7 389	5 757	5 878	6 083
Operating payments	1 414	803	2 957	1 000	1 000	3 315	1 370	1 376	1 376
Venues and facilities	259	236	65	—	—	149	—	—	—
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	47 104	54 688	56 738	58 052	58 052	58 052	58 353	59 655	62 339
Departmental agencies and accounts	1	1	—	—	—	—	—	—	—
Departmental agencies (non-business entities)	1	1	—	—	—	—	—	—	—
Non-profit institutions	47 103	54 493	56 709	58 052	58 052	57 998	58 353	59 655	62 339
Households	—	194	29	—	—	54	—	—	—
Social benefits	—	194	29	—	—	54	—	—	—
Payments for capital assets	19 118	8 758	1 471	2 284	727	1 071	2 471	2 582	2 582
Buildings and other fixed structures	17 615	5 363	—	—	—	290	—	—	—
Buildings	17 615	2 993	—	—	—	290	—	—	—
Other fixed structures	—	2 370	—	—	—	—	—	—	—
Machinery and equipment	1 503	3 395	1 471	2 284	727	781	2 471	2 582	2 582
Transport equipment	—	483	—	1 123	—	342	1 150	1 312	1 312
Other machinery and equipment	1 503	2 912	1 471	1 161	727	439	1 321	1 270	1 270
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 4	231 470	242 559	249 290	249 247	247 618	250 547	272 458	286 020	296 566

Table B.3(v): Payments and estimates by economic classification: Development and Research

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	161 317	159 846	159 978	194 155	182 822	179 314	198 300	207 334	211 057
Compensation of employees	124 183	128 010	137 372	165 167	161 878	154 853	174 279	182 302	185 195
Salaries and wages	103 749	106 071	112 831	132 874	130 685	125 581	134 075	140 834	142 878
Social contributions	20 434	21 939	24 541	32 293	31 193	29 272	40 204	41 468	42 317
Goods and services	37 134	31 836	22 606	28 988	20 944	24 461	24 021	25 032	25 862
Administrative fees	274	124	88	269	269	110	304	316	329
Minor assets	481	—	878	4 670	4 670	—	6 157	6 434	6 724
Catering: Departmental activities	801	780	1 046	835	835	1 547	891	932	974
Communication (G&S)	3 087	1 873	2 758	2 234	2 234	1 124	2 379	2 498	2 515
Consultants: Business and advisory services	400	—	—	650	650	220	—	—	—
Contractors	—	35	—	—	—	—	—	—	—
Agency and support/outsourced services	9 348	7 511	2 390	4 808	—	4 694	—	—	—
Inventory: Food and food supplies	—	—	—	4 275	1 039	—	1 634	1 665	1 740
Inventory: Materials and supplies	—	3 298	2 497	—	—	—	—	—	—
Inventory: Other supplies	9 927	5 151	1 755	1 329	1 329	3 394	1 839	1 922	2 008
Consumable supplies	39	37	373	330	330	80	345	361	377
Consumables: Stationery, printing and office supplies	84	249	212	481	481	260	519	553	578
Rental and hiring	—	—	—	270	270	58	282	295	308
Property payments	—	249	—	—	—	39	—	—	—
Transport provided: Departmental activity	—	—	—	110	110	34	115	120	125
Travel and subsistence	12 094	12 415	10 527	8 058	8 058	12 732	8 867	9 216	9 432
Training and development	—	—	—	342	342	26	347	363	379
Operating payments	45	20	31	—	—	—	—	—	—
Venues and facilities	554	94	51	327	327	143	342	357	373
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	26 265	24 337	18 565	23 798	31 842	31 882	33 942	31 110	32 510
Non-profit institutions	26 265	24 312	18 565	23 798	31 842	31 842	33 942	31 110	32 510
Households	—	25	—	—	—	40	—	—	—
Social benefits	—	25	—	—	—	40	—	—	—
Payments for capital assets	18 727	10 380	8 726	2 679	2 126	2 748	710	742	742
Buildings and other fixed structures	18 027	10 380	8 162	2 000	2 000	2 472	—	—	—
Buildings	18 027	10 380	8 162	2 000	2 000	2 472	—	—	—
Machinery and equipment	700	—	564	679	126	276	710	742	742
Other machinery and equipment	700	—	564	679	126	276	710	742	742
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 5	206 309	194 563	187 269	220 632	216 790	213 944	232 952	239 186	244 309

Table B.4: Payments and estimates by economic classification: 'Goods and Services level 4 items'

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments									
.....									
Goods and services	331 980	357 766	313 538	301 235	323 191	333 633	344 568	368 326	378 897
Administrative fees	1 246	1 068	1 479	1 200	1 192	908	1 668	1 832	1 876
Advertising	1 419	213	616	1 416	1 416	434	1 421	1 813	1 842
Minor assets	2 014	1 420	1 200	5 276	5 276	230	6 786	7 094	7 385
Audit costs: External	8 776	7 854	9 187	7 117	11 317	11 317	7 817	9 041	9 448
Bursaries: Employees	—	—	—	—	—	—	—	—	—
Catering: Departmental activities	3 016	5 633	4 803	2 804	2 725	5 234	3 049	3 562	3 696
Communication (G&S)	14 478	15 123	14 623	13 888	14 883	13 902	16 187	16 597	16 725
Computer services	15 692	14 899	15 261	16 532	16 532	21 083	16 362	17 547	17 547
Consultants: Business and advisory services	1 055	729	594	858	858	1 020	529	542	566
Infrastructure and planning services	—	—	—	—	—	—	—	—	—
Laboratory services	—	—	—	—	—	—	—	—	—
Legal services (G&S)	93	536	—	98	98	65	158	163	170
Science and technological services	—	—	—	—	—	—	—	—	—
Contractors	1 085	929	1 315	881	881	2 204	941	1 025	1 071
Agency and support/outourced services	36 620	32 358	29 146	28 834	24 965	31 359	32 921	37 805	39 504
Entertainment	—	—	—	—	—	—	—	—	—
Fleet services (incl. government motor transport)	18 858	15 013	13 961	16 640	13 228	13 482	23 827	26 025	26 378
Housing	—	—	—	—	—	—	—	—	—
Inventory: Clothing material and accessories	522	253	1 268	383	383	312	398	415	433
Inventory: Farming supplies	—	—	—	—	—	—	—	—	—
Inventory: Food and food supplies	98	—	—	5 277	2 041	313	2 228	2 267	2 369
Inventory: Fuel, oil and gas	—	—	—	68	68	15	78	82	86
Inventory: Learner and teacher support material	—	—	—	—	—	—	—	—	—
Inventory: Materials and supplies	—	48 289	42 329	—	—	—	—	—	—
Inventory: Medical supplies	14	—	—	27	27	—	37	39	42
Inventory: Medicine	—	—	—	—	—	—	—	—	—
Medsas inventory interface	—	—	—	—	—	—	—	—	—
Inventory: Other supplies	60 845	6 557	2 356	41 580	43 580	42 016	49 312	51 531	51 617
Consumable supplies	10 212	7 682	9 234	8 252	8 252	7 066	10 731	11 271	11 768
Consumables: Stationery, printing and office supplies	11 779	14 139	10 450	10 522	10 482	9 523	12 476	13 267	13 855
Operating leases	29 769	32 339	33 220	36 381	44 135	44 273	45 808	47 916	49 326
Rental and hiring	373	214	144	364	364	109	416	440	460
Property payments	41 479	74 377	52 550	52 058	57 958	52 995	51 395	53 641	55 119
Transport provided: Departmental activity	752	986	710	765	765	1 008	1 343	1 384	1 446
Travel and subsistence	65 842	73 948	64 638	46 855	57 606	68 674	54 946	59 018	62 096
Training and development	1 715	127	119	442	1 442	361	447	468	484
Operating payments	2 085	1 441	3 370	1 847	1 847	4 550	2 317	2 463	2 487
Venues and facilities	2 143	1 639	965	870	870	1 180	970	1 078	1 101
.....									
Total economic classification	331 980	357 766	313 538	301 235	323 191	333 633	344 568	368 326	378 897

Table B.4(a): Payments and estimates by economic classification: Expanded Public Works Programme Integrated Grant for Provinces

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	264	—	—	223	223	223	234	—	—
Compensation of employees	—	—	—	—	—	—	—	—	—
Goods and services	264	—	—	223	223	223	234	—	—
Agency and support/outourced services	264	—	—	—	—	—	—	—	—
Training and development	—	—	—	223	223	223	234	—	—
Transfers and subsidies	5 630	4 703	2 910	3 989	3 989	3 989	3 978	—	—
Non-profit institutions	5 630	4 703	2 910	3 989	3 989	3 989	3 978	—	—
Payments for capital assets	—	—	—	—	—	—	—	—	—
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	—	—	—	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification	5 894	4 703	2 910	4 212	4 212	4 212	4 212	—	—

Table B.7.1: Summary of departmental transfers to other entities (for example NGOs)

Social Welfare services	Social Welfare services	100 240	111 024	125 681	160 967	160 967	159 967	162 378	163 570	170 930
Children and families	Children and families	191 504	197 843	199 785	214 337	214 337	212 902	218 901	227 408	237 641
Restorative services	Restorative services	47 103	55 292	56 738	59 981	59 981	58 052	58 353	59 655	62 339
Development and research	Development and research	26 264	24 755	18 565	25 496	25 496	23 752	33 942	31 110	32 510
R thousand	Sub programme	2022/23	2023/24	2024/25	Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
								2026/27	2027/28	2028/29
Social Welfare services										
Services to Older Persons	Services to Older Persons	36 528	44 798	54 161	71 579	71 579	71 545	74 644	74 644	75 002
Services to Persons with Disabilities	Services to Persons with Disabilities	44 146	48 804	55 677	61 717	61 717	61 937	61 249	61 249	62 005
HIV and Aids	HIV and Aids	19 566	17 422	15 843	27 671	27 671	26 485	26 485	27 677	28 923
Total departmental transfers to other entities		100 240	111 024	125 681	160 967	160 967	159 967	162 378	163 570	165 930

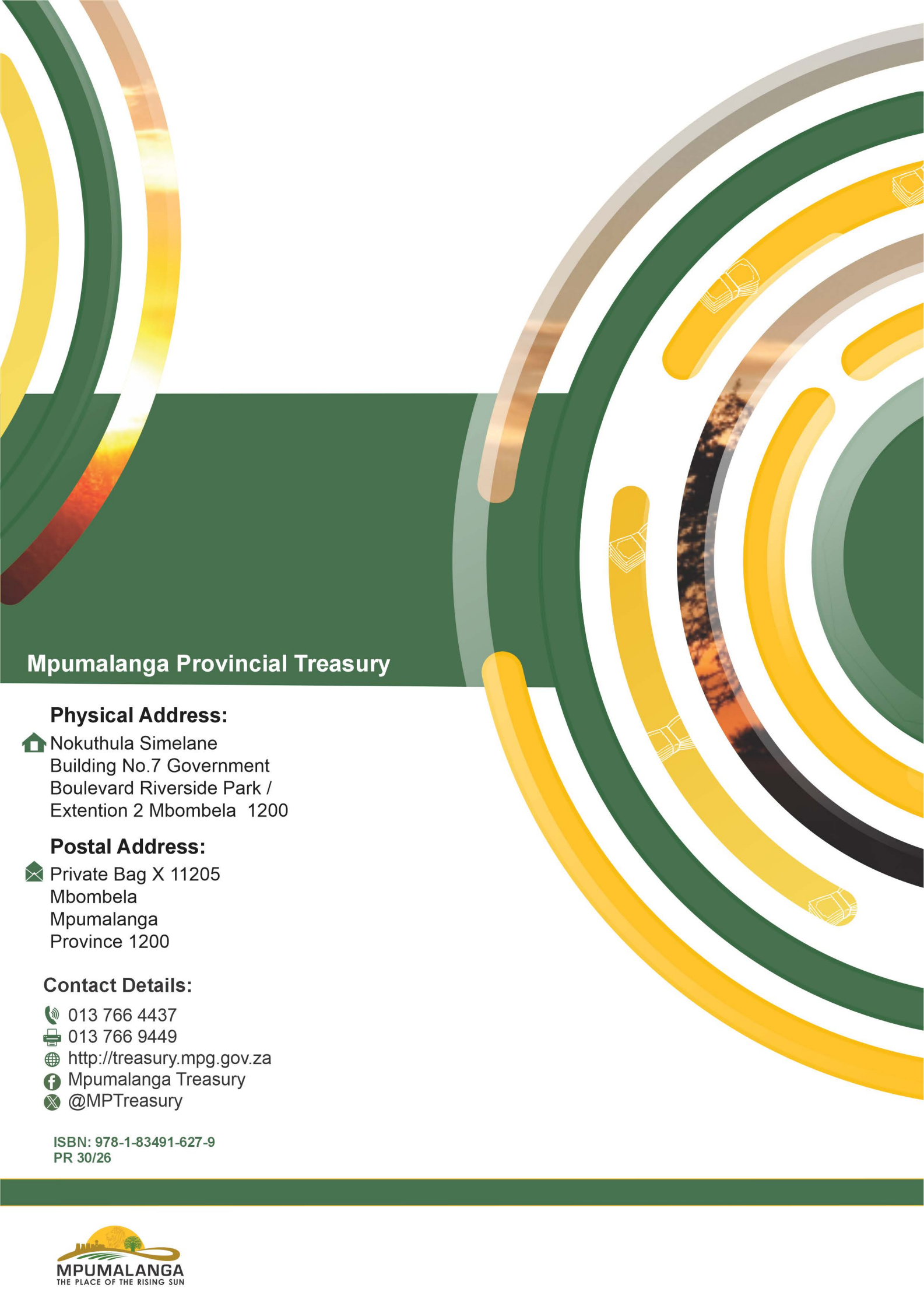
R thousand	Sub programme	2022/23	2023/24	2024/25	Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
								2026/27	2027/28	2028/29
Children and families										
Care and Support Services to Families	Care and Support Services to Families	5 576	5 973	6 992	6 189	6 189	6 189	7 762	8 063	9 073
Child Care and Protection Services	Child Care and Protection Services	38 105	39 923	44 969	43 866	43 866	43 431	45 082	47 110	48 230
ECD and Partial Care	ECD and Partial Care	–	792	760	865	865	865	865	904	944
Child and Youth Care centres	Child and Youth Care centres	50 529	56 773	53 009	64 807	64 807	64 807	67 482	73 221	74 369
Community based care services to Children	Community based care services to Children	97 294	94 382	94 055	98 610	98 610	97 610	97 710	98 110	99 525
Total departmental transfers to other entities		191 504	197 843	199 785	214 337	214 337	212 902	218 901	227 408	232 141

R thousand	Sub programme	2022/23	2023/24	2024/25	Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
								2026/27	2027/28	2028/29
Restorative services										
Crime Prevention and Support	Crime Prevention and Support	10 029	13 424	9 508	14 999	14 999	14 999	15 100	15 629	16 332
Victim Empowerment Programme	Victim Empowerment Programme	23 183	26 476	31 264	28 309	28 309	27 095	27 195	27 245	28 470
Substance Abuse, Prevention and Rehabilitation	Substance Abuse, Prevention and Rehabilitation	13 891	15 392	15 966	16 673	16 673	15 958	16 058	16 781	17 226
Total departmental transfers to other entities		47 103	55 292	56 738	59 981	59 981	58 052	58 353	59 655	62 028

R thousand	Sub programme	2022/23	2023/24	2024/25	Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
								2026/27	2027/28	2028/29
Development and research										
Poverty alleviation and Sustainable Livelihoods	Poverty alleviation and Sustainable Livelihoods	6 180	4 678	1 555	4 212	4 212	3 943	12 658	8 868	9 267
Youth development	Youth development	18 920	18 992	16 277	20 199	20 199	18 738	20 199	21 108	22 058
Women Development	Women Development	1 164	1 085	733	1 085	1 085	1 071	1 085	1 134	1 185
Total departmental transfers to other entities		26 264	24 755	18 565	25 496	25 496	23 752	33 942	31 110	32 510

Table B.9: Summary of payments and estimates by district and municipal area: Social Development

R thousand	2022/23	2023/24	2024/25	Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
							2026/27	2027/28	2028/29
Gert Sibande District Municipality	499 215	499 215	523 177	555 842	555 842	555 842	581 412	607 575	634 915
Albert Luthuli	30 808	30 808	32 287	33 643	33 643	33 643	35 191	36 775	38 430
Musikaliqwa	122 126	122 126	127 988	133 635	133 635	133 635	139 782	146 072	152 645
Mkhondo	78 588	78 588	82 360	96 239	96 239	96 239	100 666	105 196	109 930
Pixley Ka Seme	46 564	46 564	48 799	50 849	50 849	50 849	53 188	55 581	58 082
Lekwa	80 781	80 781	84 658	88 214	88 214	88 214	92 272	96 424	100 763
Dipaleseng	77 251	77 251	80 959	84 359	84 359	84 359	88 240	92 211	96 360
Govan Mbeki	63 097	63 097	66 126	68 903	68 903	68 903	72 073	75 316	78 705
Nkangala District Municipality	436 118	436 118	457 051	486 939	486 939	486 939	509 339	532 259	556 210
Victor Khanye	30 808	30 808	32 287	33 643	33 643	33 643	35 191	36 775	38 430
Emalahleni	122 126	122 126	127 988	133 635	133 635	133 635	139 782	146 072	152 645
Steve Tshwete	78 588	78 588	82 360	96 239	96 239	96 239	100 666	105 196	109 930
Emakhazeni	46 564	46 564	48 799	50 849	50 849	50 849	53 188	55 581	58 082
Thembisile Hani	80 781	80 781	84 658	88 214	88 214	88 214	92 272	96 424	100 763
Dr JS Moroka	77 251	77 251	80 959	84 359	84 359	84 359	88 240	92 211	96 360
Ehlanzeni District Municipality	421 271	439 974	463 420	482 883	482 883	482 883	505 096	527 825	551 577
Thaba Chweu	63 097	63 097	66 126	68 903	68 903	68 903	72 073	75 316	78 705
Nkomazi	108 831	108 831	114 055	118 845	118 845	118 845	124 312	129 906	135 752
Bushbuckridge	171	174	171	178	178	178	186	194	203
MP326	249 172	267 872	283 068	294 957	294 957	294 957	308 525	322 409	336 917
District Municipalities	–	–	–	–	–	–	–	–	–
Gert Sibande District Municipality	–	–	–	–	–	–	–	–	–
Nkangala District Municipality	–	–	–	–	–	–	–	–	–
Ehlanzeni District Municipality	–	–	–	–	–	–	–	–	–
Whole Province	239 683	327 722	306 054	351 863	381 863	381 863	429 525	450 112	441 178
Total	1 596 287	1 703 029	1 749 702	1 877 527	1 907 527	1 907 527	2 025 372	2 117 771	2 183 880



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ISBN: 978-1-83491-627-9
PR 30/26