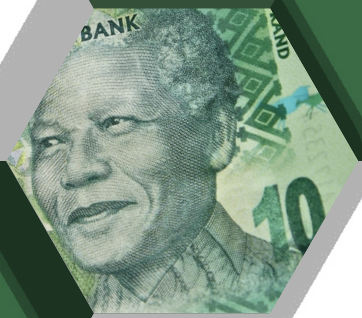

ADJUSTED ESTIMATES OF PROVINCIAL REVENUE AND EXPENDITURE 2025/26

Mpumalanga, A Province that Works for All

provincial treasury
MPUMALANGA PROVINCE
REPUBLIC OF SOUTH AFRICA

MPUMALANGA
THE PLACE OF THE RISING SUN

FOREWORD

The 2025 Provincial Adjustments Budget is tabled against a backdrop of renewed economic optimism.

This outlook is informed by the early momentum in implementation of key reforms at the national level, South Africa's removal from the Financial Action Task Force Grey List, the recent upgrade in the country's credit rating, and the success of the Provincial Investment and Mining Conference.

Although the 2025 Medium-Term Budget Policy Statement revised the national growth forecast downward from 1.4 per cent to 1.2 per cent, the projected average annual GDP growth of 1.8 per cent over the next three years offers a stable and encouraging foundation for the future.

At the provincial level, economic growth is expected to hover around 1 per cent in 2025. Key sectors such as finance, transport, and agriculture are projected to grow at around 3 per cent annually, while construction is anticipated to expand by around 2.4 per cent.

The Adjustments Appropriation Bill, 2025, allocates an additional R2 billion, increasing the total budget from R66.1 billion to R68.2 billion for the financial year ending 31 March 2026.

These resources are directed towards supporting the delivery of education, health, and social services, responding to disaster-related needs, and supporting programmes that foster inclusive economic development in the Province.

We are indeed reaffirming our commitment to advancing the aspirations of our people.

We will continue to invest in strengthening financial controls, promoting allocation efficiency, and implementing measures that optimise the use of limited resources so that we can meet the priorities of the provincial government.

I want extend my sincere gratitude to the Premier, Members of the Executive Council, and colleagues in the Budget and Finance Committee for their invaluable support and contributions throughout this process. I also wish to acknowledge the Head Official and the dedicated team at the Provincial Treasury for their professionalism and commitment in preparing this Adjustments Budget.

MR BA MAJUBA, MPL
MEC FOR FINANCE
25 November 2025

Table of Contents

Introduction........ 2

The budget cycle timeline........ 2

The adjustments budget process 2

The 2025 Adjustments Budget 3

Summary of Adjustments for 2025/26 4

Provincial Summary Tables 6

Vote 01: Office of the Premier........ 13

Vote 02: Mpumalanga Provincial Legislature 19

Vote 03: Mpumalanga Provincial Treasury 25

Vote 04: Co-operative Governance, Human Settlements and Traditional Affairs 32

Vote 05: Agriculture, Rural Development, Land and Environmental Affairs........ 40

Vote 06: Economic Development and Tourism 51

Vote 07: Education 60

Vote 08: Public Works, Roads and Transport 70

Vote 09: Community Safety, Security and Liaison 79

Vote 10: Health........ 86

Vote 11: Culture, Sport and Recreation 97

Vote 12: Social Development........ 104

Introduction

The budget cycle timeline

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

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

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

The budget process

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

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

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

The adjustments budget process

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

The Adjustments Budget can allocate amounts that were set aside as contingencies in the Main Appropriation, as well as additional funds approved for various types of spending. These permissible adjustments are reflected in the Adjustments Appropriation, which includes both the amounts initially allocated in the Appropriation Act, 2025, and the revisions contained in the Adjustments Appropriation Bill.

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

The 2025 Adjustments Budget

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

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

The 2025 Adjustments Budget includes adjustments in the budget cycle supported by relevant legislation, and makes provision for:

- **Unforeseeable and unavoidable expenditure:** Expenditure that could not be anticipated at the time of tabling the main budget. National Treasury regulations specify that the following may not be regarded as unforeseeable and unavoidable expenditure: spending that, although known when finalizing estimates of expenditure, could not be accommodated in the allocations at the time; spending increases due to tariff adjustments and price increases; and spending to extend existing services or create new services that are not unforeseeable and unavoidable.
- **Section 25 of the Public Finance Management Act (1999):** The MEC or Minister of Finance may approve the use of unappropriated funds if it is for spending of an exceptional nature. This happens if postponing the spending to future legislature or parliamentary appropriation would seriously prejudice the public interest. The MEC of Finance must subsequently provide a report to Legislature and the Auditor-General.
- **Appropriation of expenditure earmarked in the 2025 Budget speech:** In certain instances, an amount to be allocated for a specific purpose will be announced by the MEC of Finance in the Budget speech, with the details of the annual allocations to be decided later. This is usually when plans have not been finalised in time to decide on the specific allocation amounts for the main Budget.
- **Virements:** The use of unspent funds from amounts appropriated under one main division (programme) to defray excess expenditure under another main division (programme) within the same vote. The PFMA and the Treasury Regulations set the parameters within which virements may take place.
- **Shifts within votes:** The use of unspent funds to defray increased expenditure within a main division (programme) of a vote by shifting funds between different segments (subprogrammes and economic classifications) of the main division (programme). Shifts may include the reallocation of fund incorrectly allocated in the EPRE process. The PFMA and the Treasury Regulations set the parameters within which shifts may take place.
- **Shifts between votes:** The use of unspent funds in a vote to defray increased expenditure in another vote. Such shifts include functions being shifted to another vote or institution in terms of legislation and/or following the reassignment of responsibility for the functions. The associated assets, including personnel, and liabilities also need to be shifted.
- **Roll-overs:** Unspent funds from the previous financial year may be rolled over into the current

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

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

Summary of Adjustments for 2025/26

Adjustments to vote appropriations amount to an increase of R2.046 billion, as outlined in the table below:

Summary of adjustments	R thousand
Roll-overs - Voted Funds (under 'Other')	72 092
Roll-overs - Conditional Grants	224 411
Roll-overs - S22(1) of the PFMA	34 835
Unforeseeable / Unavoidable - Conditional Grants	351 227
Declared Unspent Funds	(398 093)
Money for expenditure already announced - PES	766 522
Money for expenditure already announced - Conditional Grants	169 137
Adjustments due to significant and unforeseeable economic and financial events (Contingency Reserves)	702 269
Expenditure in terms of Section 25	118 219
Self-financing	5 375
Total	**2 045 994**

The Provincial Treasury conducted virtual Medium-Term Expenditure Hearings (MTECHs) on 14 to 16 October 2025 to assess the allocative efficiencies of provincial budgets, taking into account the current fiscal climate affecting the provincial fiscal framework. This is part of the budget process, to provide monitoring and oversight responsibilities to departments and to assess progress made with budget implementation and preparation. The process highlights Departmental financial performance and budget pressures that might have financial implications and would require consideration during the Adjustments Budget.

MTECHs make recommendations to Provincial Premiers' Budget Committees, Provincial Executive Councils and other political structures tasked with taking final decisions on the budget proposals. The Budget and Finance Committee and Provincial Executive Council convened on 12 November 2025 to finalize on financing the provincial priorities that are affecting communities in the province and could be addressed from available or reprioritized funds.

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

- ***Appropriation of expenditure earmarked in the 2025 Budget speech*** - Provisional allocations announced in the 2025 Budget for the 2025 MTEF period totalling R507.514 million for health to employ doctors, cover accruals for medical services and to retain health professionals. Over the same period, provisional allocations for education department total R428.145 million, covering R259.008 million for compensation costs and R169.137 million to expand access to early childhood development (ECD).
- ***S16 Emergency Allocation*** - In response to the withdrawal of the President's Emergency Plan for AIDS Relief (PEPFAR) funding, R118.219 million is added in 2025/26 to support provincial health services and sustain priority HIV/TB interventions.
- ***Unforeseeable and unavoidable*** - A total amount of R351.327 million has been added to provincial conditional grants to fund the reconstruction and rehabilitation of provincial infrastructure damaged by rainfall, flooding, thunderstorms, and strong winds that occurred between April 2024 and June 2025;
    - R279.862 million for Comprehensive Agricultural Support Grant in Department of Agriculture, Rural Development, Land and Environmental Affairs;
    - R71.365 million Provincial Roads Maintenance Grant in the Department of Public Works, Roads and Transport.
- ***Adjustment due to significant and unforeseeable economic and financial events -*** R702.269 million is added from provincial contingency reserves.

Provincial Summary Tables

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

Provincial Summary of Receipts	2025/26							
		Additional appropriation						
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shilts	Declared unspent funds	Other Adjustments	Total additional appropriation	Adjusted appropriation
Equitable Share	52 456 362	-	-	-	(125 394)	766 522	641 128	53 097 490
Conditional Grants	10 450 348	224 411	351 227	-	-	287 356	862 994	11 313 342
Own Revenue	2 492 070	-	-	-	(175 000)	-	(175 000)	2 317 070
Other	786 317	106 927	-	-	(97 699)	707 644	716 872	1 503 189
Total	**66 185 097**	**331 338**	**351 227**	**-**	**(398 093)**	**1 761 522**	**2 045 994**	**68 231 091**

Table 1.1: Adjusted Provincial Equitable Share per Vote

Equitable Share per Vote	2025/26							
		Additional appropriation						
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shilts	Declared unspent funds	Other Adjustments	Total additional appropriation	Adjusted appropriation
1. Office of the Premier	458 578	-	-	-	-	-	-	458 578
2. Provincial Legislature	491 504	-	-	-	-	-	-	491 504
3. Provincial Treasury	543 684	-	-	-	-	-	-	543 684
4. Co-operative Governance, Human Settlements and Traditional Affairs	1 102 971	-	-	-	-	-	-	1 102 971
5. Agriculture, Rural Development, Land and Environmental Affairs	1 298 116	-	-	-	-	-	-	1 298 116
6. Economic Development and Tourism	1 240 355	-	-	-	-	-	-	1 240 355
7. Education	25 341 918	-	-	-	(97 394)	259 008	161 614	25 503 532
8. Public Works, Roads and Transport	2 786 539	-	-	-	-	-	-	2 786 539
9. Community Safety, Security and Liaison	1 677 595	-	-	-	(8 000)	-	(8 000)	1 669 595
10. Health	15 239 387	-	-	-	-	507 514	507 514	15 746 901
11. Culture, Sport and Recreation	402 400	-	-	-	(20 000)	-	(20 000)	382 400
12. Social Development	1 873 315	-	-	-	-	-	-	1 873 315
Total	**52 456 362**	**-**	**-**	**-**	**(125 394)**	**766 522**	**641 128**	**53 097 490**

Table 1.2: Adjusted Own Revenue per Vote

Own Revenue per Vote	2025/26							
		Additional appropriation						
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shilts	Declared unspent funds	Other Adjustments	Total additional appropriation	Adjusted appropriation
1. Office of the Premier	10 839	-	-	-	-	-	-	10 839
2. Provincial Legislature	57 633	-	-	-	-	-	-	57 633
3. Provincial Treasury	103 810	-	-	-	-	-	-	103 810
4. Co-operative Governance, Human Settlements and Traditional Affairs	121 427	-	-	-	-	-	-	121 427
5. Agriculture, Rural Development, Land and Environmental Affairs	45 021	-	-	-	-	-	-	45 021
6. Economic Development and Tourism	-	-	-	-	-	-	-	-
7. Education	321 468	-	-	-	-	-	-	321 468
8. Public Works, Roads and Transport	429 577	-	-	-	-	-	-	429 577
9. Community Safety, Security and Liaison	440 781	-	-	-	-	-	-	440 781
10. Health	786 514	-	-	-	-	-	-	786 514
11. Culture, Sport and Recreation	175 000	-	-	-	(175 000)	-	(175 000)	-
12. Social Development	-	-	-	-	-	-	-	-
Total	**2 492 070**	**-**	**-**	**-**	**(175 000)**	**-**	**(175 000)**	**2 317 070**

Table 1.3: Adjusted Provincial Reserves per Vote

Other per Vote	2025/26							
		Additional appropriation						
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shilts	Declared unspent funds	Other Adjustments	Total additional appropriation	Adjusted appropriation
1. Office of the Premier	24 410	-	-	-	-	-	-	24 410
2. Provincial Legislature	-	34 835	-	-	-	15 500	50 335	50 335
3. Provincial Treasury	-	-	-	-	-	-	-	-
4. Co-operative Governance, Human Settlements and Traditional Affairs	4 654	3 129	-	-	-	25 527	28 656	33 310
5. Agriculture, Rural Development, Land and Environmental Affairs	-	-	-	-	-	66 500	66 500	66 500
6. Economic Development and Tourism	80 053	25 963	-	-	-	73 717	99 680	179 733
7. Education	465 000	-	-	-	(97 699)	210 000	112 301	577 301
8. Public Works, Roads and Transport	170 000	43 000	-	-	-	199 200	242 200	412 200
9. Community Safety, Security and Liaison	22 200	-	-	-	-	36 900	36 900	59 100
10. Health	20 000	-	-	-	-	39 000	39 000	59 000
11. Culture, Sport and Recreation	-	-	-	-	-	11 300	11 300	11 300
12. Social Development	-	-	-	-	-	30 000	30 000	30 000
Total	**786 317**	**106 927**	**-**	**-**	**(97 699)**	**707 644**	**716 872**	**1 503 189**

Table 1.4: Adjusted Provincial Conditional Grants

Conditional Grants Summary per Vote	2025/26							
		Additional appropriation						
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shilts	Declared unspent funds	Other Adjustments	Total additional appropriation	Adjusted appropriation
4. Co-operative Governance, Human Settlements and Traditional Affairs	**1 131 075**	**-**	**-**	**-**	**-**	**-**	**-**	**1 131 075**
Human Settlements Development Grant	942 978	-	-	-	-	-	-	942 978
Informal Settlements Upgrading Partnership Grant	184 593	-	-	-	-	-	-	184 593
Expanded Public Works Programme Integrated Grant for Provinces	3 504	-	-	-	-	-	-	3 504
5. Agriculture, Rural Development, Land and Environmental Affairs	**272 497**	**29 631**	**279 862**	**-**	**-**	**-**	**309 493**	**581 990**
Comprehensive Agricultural Support Programme Grant	178 650	29 631	279 862	-	-	-	309 493	488 143
Ilima/Letsema Projects Grant	78 222	-	-	-	-	-	-	78 222
Land Care Programme Grant: Poverty Relief and Infrastructure Development	10 341	-	-	-	-	-	-	10 341
Expanded Public Works Programme Intergrated Grant for Provinces	5 284	-	-	-	-	-	-	5 284
6. Economic Development and Tourism	**3 853**	**-**	**-**	**-**	**-**	**-**	**-**	**3 853**
Expanded Public Works Programme Intergrated Grant for Provinces	3 853	-	-	-	-	-	-	3 853
7. Education	**2 604 256**	**8 459**	**-**	**-**	**-**	**169 137**	**177 596**	**2 781 852**
Education Infrastructure Grant	1 366 715	-	-	-	-	-	-	1 366 715
HIV and AIDS (Life Skills Education) Grant	19 845	110	-	-	-	-	110	19 955
Learners With Profound Intellectual Disabilities Grant	34 482	379	-	-	-	-	379	34 861
Maths, Science and Technology Grant	46 386	4 296	-	-	-	-	4 296	50 682
National School Nutrition Programme Grant	982 451	298	-	-	-	-	298	982 749
Early Childhood development Grant	152 262	3 376	-	-	-	169 137	172 513	324 775
Expanded Public Works Programme Integrated Grant for Provinces	2 115	-	-	-	-	-	-	2 115
8. Public Works, Roads and Transport	**2 490 799**	**163 268**	**71 365**	**-**	**-**	**-**	**234 633**	**2 725 432**
Provincial Roads Maintenance Grant	1 672 581	163 268	71 365	-	-	-	234 633	1 907 214
Public Transport Operations Grant	810 568	-	-	-	-	-	-	810 568
Expanded Public Works Programme Intergrated Grant for Provinces	7 650	-	-	-	-	-	-	7 650
9. Community Safety, Security and Liaison	**3 684**	**-**	**-**	**-**	**-**	**-**	**-**	**3 684**
Expanded Public Works Programme Intergrated Grant for Provinces	3 684	-	-	-	-	-	-	3 684
10. Health	**3 705 074**	**20 278**	**-**	**-**	**-**	**118 219**	**138 497**	**3 843 571**
Health Facility Revitalisation Grant	474 122	-	-	-	-	-	-	474 122
Human Resources and Training Grant	286 454	-	-	-	-	-	-	286 454
District Health Programme Grant	2 612 272	-	-	-	-	118 219	118 219	2 730 491
National Tertiary Services Grant	286 661	20 278	-	-	-	-	20 278	306 939
National Health Insurance Grant	35 145	-	-	-	-	-	-	35 145
Expanded Public Works Programme Intergrated Grant for Provinces	10 420	-	-	-	-	-	-	10 420
11. Culture, Sport and Recreation	**234 898**	**2 775**	**-**	**-**	**-**	**-**	**2 775**	**237 673**
Community Library Services Grant	179 385	-	-	-	-	-	-	179 385
Mass Participation and Sport Development Grant	53 667	2 775	-	-	-	-	2 775	56 442
Social Sector Expanded Public Works Programme Incentive Grant for Provinces	1 846	-	-	-	-	-	-	1 846
12. Social Development	**4 212**	**-**	**-**	**-**	**-**	**-**	**-**	**4 212**
Expanded Public Works Programme Intergrated Grant for Provinces	4 212	-	-	-	-	-	-	4 212
Total	**10 450 348**	**224 411**	**351 227**	**-**	**-**	**287 356**	**862 994**	**11 313 342**

Table 2: Adjusted appropriations per vote and adjusted estimates

Provincial Adjusted Estimates	2025/26							
		Additional appropriation						
R thousand	**Main appropriation**	**Roll-overs**	**Unforeseeable / unavoidable**	**Virements and shilts**	**Declared unspent funds**	**Other Adjustments**	**Total additional appropriation**	**Adjusted appropriation**
1. Office of the Premier	493 827	-	-	-	-	-	-	493 827
2. Provincial Legislature	490 455	34 835	-	-	-	15 500	50 335	540 790
3. Provincial Treasury	647 494	-	-	-	-	-	-	647 494
4. Co-operative Governance, Human Settlements and Traditional Affairs	2 360 127	3 129	-	-	-	25 527	28 656	2 388 783
5. Agriculture, Rural Development, Land and Environmental Affairs	1 615 634	29 631	279 862	-	-	66 500	375 993	1 991 627
6. Economic Development and Tourism	1 324 261	25 963	-	-	-	73 717	99 680	1 423 941
7. Education	28 732 642	8 459	-	-	(195 093)	638 145	451 511	29 184 153
8. Public Works, Roads and Transport	5 876 915	206 268	71 365	-	-	199 200	476 833	6 353 748
9. Community Safety, Security and Liaison	2 144 260	-	-	-	(8 000)	36 900	28 900	2 173 160
10. Health	19 750 975	20 278	-	-	-	664 733	685 011	20 435 986
11. Culture, Sport and Recreation	812 298	2 775	-	-	(195 000)	11 300	(180 925)	631 373
12. Social Development	1 877 527	-	-	-	-	30 000	30 000	1 907 527
Subtotal	**66 126 415**	**331 338**	**351 227**	**-**	**(398 093)**	**1 761 522**	**2 045 994**	**68 172 409**
Direct charge against provincial revenue fund	58 682	-	-	-	-	-	-	58 682
Total	**66 185 097**	**331 338**	**351 227**	**-**	**(398 093)**	**1 761 522**	**2 045 994**	**68 231 091**
Economic classification								
Current payments	**55 057 142**	**65 079**	**30 000**	**574 145**	**(8 000)**	**1 113 087**	**1 774 311**	**56 831 453**
Compensation of employees	41 085 406	-	-	(54 909)	-	243 446	188 537	41 273 943
Goods and services	13 971 736	65 079	30 000	629 054	(8 000)	869 641	1 585 774	15 557 510
Interest and rent on land	-	-	-	-	-	-	-	-
Transfers and subsidies	**6 246 859**	**2 236**	**-**	**(28 424)**	**(175 000)**	**348 458**	**147 270**	**6 394 129**
Provinces and municipalities	341 961	-	-	11 005	-	-	11 005	352 966
Departmental agencies and accounts	685 828	-	-	60 535	-	21 700	82 235	768 063
Higher education institutions	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-
Public corporations and private enterprises	1 480 587	-	-	(47 825)	(175 000)	20 900	(201 925)	1 278 662
Non-profit institutions	2 363 372	-	-	(125 579)	-	282 206	156 627	2 519 999
Households	1 375 111	2 236	-	73 440	-	23 652	99 328	1 474 439
Payments for capital assets	**4 881 096**	**264 023**	**321 227**	**(545 724)**	**(215 093)**	**299 977**	**124 410**	**5 005 506**
Buildings and other fixed structures	4 348 805	255 742	321 227	(570 106)	(215 093)	212 717	4 487	4 353 292
Machinery and equipment	449 331	7 388	-	29 264	-	87 260	123 912	573 243
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	1 000	-	-	(137)	-	-	(137)	863
Land and sub-soil assets	-	-	-	-	-	-	-	-
Software and other intangible assets	81 960	893	-	(4 745)	-	-	(3 852)	78 108
Payments for financial assets	-	-	-	3	-	-	3	3
Total	**66 185 097**	**331 338**	**351 227**	**-**	**(398 093)**	**1 761 522**	**2 045 994**	**68 231 091**

Table 2.1: Adjusted appropriations per economic classification

Compensation of Employees per Vote	2025/26							
		Additional appropriation						
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shilts	Declared unspent funds	Other Adjustments	Total additional appropriation	Adjusted appropriation
1. Office of the Premier	225 632	-	-	(27 115)	-	-	(27 115)	198 517
2. Provincial Legislature	340 032	-	-	(25 000)	-	-	(25 000)	315 032
3. Provincial Treasury	282 950	-	-	(25 408)	-	-	(25 408)	257 542
4. Co-operative Governance, Human Settlements and Traditional Affairs	826 499	-	-	(45 000)	-	-	(45 000)	781 499
5. Agriculture, Rural Development, Land and Environmental Affairs	802 161	-	-	(12 000)	-	-	(12 000)	790 161
6. Economic Development and Tourism	195 060	-	-	(7 548)	-	-	(7 548)	187 512
7. Education	22 428 890	-	-	87 400	-	10 976	98 376	22 527 266
8. Public Works, Roads and Transport	1 329 674	-	-	(27 000)	-	-	(27 000)	1 302 674
9. Community Safety, Security and Liaison	894 775	-	-	(3 989)	-	19 100	15 111	909 886
10. Health	12 466 689	-	-	30 751	-	213 370	244 121	12 710 810
11. Culture, Sport and Recreation	281 557	-	-	-	-	-	-	281 557
12. Social Development	1 011 487	-	-	-	-	-	-	1 011 487
Total	**41 085 406**	**-**	**-**	**(54 909)**	**-**	**243 446**	**188 537**	**41 273 943**

Goods and Services per Vote	2025/26							
		Additional appropriation						
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shilts	Declared unspent funds	Other Adjustments	Total additional appropriation	Adjusted appropriation
1. Office of the Premier	122 601	-	-	38 143	-	-	38 143	160 744
2. Provincial Legislature	109 740	30 365	-	17 900	-	5 500	53 765	163 505
3. Provincial Treasury	332 563	-	-	11 025	-	-	11 025	343 588
4. Co-operative Governance, Human Settlements and Traditional Affairs	243 549	-	-	42 850	-	19 875	62 725	306 274
5. Agriculture, Rural Development, Land and Environmental Affairs	538 222	707	30 000	2 761	-	35 000	68 468	606 690
6. Economic Development and Tourism	103 981	-	-	5 808	-	10 000	15 808	119 789
7. Education	3 123 448	8 459	-	381 321	-	331 008	720 788	3 844 236
8. Public Works, Roads and Transport	2 118 620	22 773	-	30 205	-	100 000	152 978	2 271 598
9. Community Safety, Security and Liaison	1 224 112	-	-	1 189	(8 000)	17 800	10 989	1 235 101
10. Health	5 542 179	-	-	99 854	-	320 058	419 912	5 962 091
11. Culture, Sport and Recreation	211 486	2 775	-	6 042	-	400	9 217	220 703
12. Social Development	301 235	-	-	(8 044)	-	30 000	21 956	323 191
Total	**13 971 736**	**65 079**	**30 000**	**629 054**	**(8 000)**	**869 641**	**1 585 774**	**15 557 510**

Interest and rent on land per Vote	2025/26							
		Additional appropriation						
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shilts	Declared unspent funds	Other Adjustments	Total additional appropriation	Adjusted appropriation
1. Office of the Premier	-	-	-	-	-	-	-	-
2. Provincial Legislature	-	-	-	-	-	-	-	-
3. Provincial Treasury	-	-	-	-	-	-	-	-
4. Co-operative Governance, Human Settlements and Traditional Affairs	-	-	-	-	-	-	-	-
5. Agriculture, Rural Development, Land and Environmental Affairs	-	-	-	-	-	-	-	-
6. Economic Development and Tourism	-	-	-	-	-	-	-	-
7. Education	-	-	-	-	-	-	-	-
8. Public Works, Roads and Transport	-	-	-	-	-	-	-	-
9. Community Safety, Security and Liaison	-	-	-	-	-	-	-	-
10. Health	-	-	-	-	-	-	-	-
11. Culture, Sport and Recreation	-	-	-	-	-	-	-	-
12. Social Development	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Transfers and Subsidies per Vote	2025/26							
		Additional appropriation						
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shilts	Declared unspent funds	Other Adjustments	Total additional appropriation	Adjusted appropriation
1. Office of the Premier	107 684	-	-	(7 962)	-	-	(7 962)	99 722
2. Provincial Legislature	95 651	-	-	-	-	-	-	95 651
3. Provincial Treasury	4 327	-	-	9 883	-	-	9 883	14 210
4. Co-operative Governance, Human Settlements and Traditional Affairs	1 172 489	2 236	-	-	-	5 652	7 888	1 180 377
5. Agriculture, Rural Development, Land and Environmental Affairs	17 678	-	-	30 500	-	-	30 500	48 178
6. Economic Development and Tourism	982 385	-	-	737	-	31 700	32 437	1 014 822
7. Education	1 838 430	-	-	(64 517)	-	196 161	131 644	1 970 074
8. Public Works, Roads and Transport	1 208 829	-	-	1 450	-	-	1 450	1 210 279
9. Community Safety, Security and Liaison	4 223	-	-	-	-	-	-	4 223
10. Health	139 894	-	-	(5 182)	-	104 045	98 863	238 757
11. Culture, Sport and Recreation	214 430	-	-	(1 377)	(175 000)	10 900	(165 477)	48 953
12. Social Development	460 839	-	-	8 044	-	-	8 044	468 883
Total	**6 246 859**	**2 236**	**-**	**(28 424)**	**(175 000)**	**348 458**	**147 270**	**6 394 129**

Payments of Capital Assets per Vote	2025/26							
		Additional appropriation						
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shilts	Declared unspent funds	Other Adjustments	Total additional appropriation	Adjusted appropriation
1. Office of the Premier	37 910	-	-	(3 066)	-	-	(3 066)	34 844
2. Provincial Legislature	3 714	4 470	-	7 100	-	10 000	21 570	25 284
3. Provincial Treasury	27 654	-	-	4 500	-	-	4 500	32 154
4. Co-operative Governance, Human Settlements and Traditional Affairs	117 590	893	-	2 150	-	-	3 043	120 633
5. Agriculture, Rural Development, Land and Environmental Affairs	257 573	28 924	249 862	(21 261)	-	31 500	289 025	546 598
6. Economic Development and Tourism	42 835	25 963	-	1 000	-	32 017	58 980	101 815
7. Education	1 341 874	-	-	(404 204)	(195 093)	100 000	(499 297)	842 577
8. Public Works, Roads and Transport	1 219 792	183 495	71 365	(4 655)	-	99 200	349 405	1 569 197
9. Community Safety, Security and Liaison	21 150	-	-	2 800	-	-	2 800	23 950
10. Health	1 602 213	20 278	-	(125 423)	-	27 260	(77 885)	1 524 328
11. Culture, Sport and Recreation	104 825	-	-	(4 665)	(20 000)	-	(24 665)	80 160
12. Social Development	103 966	-	-	-	-	-	-	103 966
Total	**4 881 096**	**264 023**	**321 227**	**(545 724)**	**(215 093)**	**299 977**	**124 410**	**5 005 506**

Payments for Financial Assets per Vote	2025/26							
		Additional appropriation						
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shilts	Declared unspent funds	Other Adjustments	Total additional appropriation	Adjusted appropriation
1. Office of the Premier	-	-	-	-	-	-	-	-
2. Provincial Legislature	-	-	-	-	-	-	-	-
3. Provincial Treasury	-	-	-	-	-	-	-	-
4. Co-operative Governance, Human Settlements and Traditional Affairs	-	-	-	-	-	-	-	-
5. Agriculture, Rural Development, Land and Environmental Affairs	-	-	-	-	-	-	-	-
6. Economic Development and Tourism	-	-	-	3	-	-	3	3
7. Education	-	-	-	-	-	-	-	-
8. Public Works, Roads and Transport	-	-	-	-	-	-	-	-
9. Community Safety, Security and Liaison	-	-	-	-	-	-	-	-
10. Health	-	-	-	-	-	-	-	-
11. Culture, Sport and Recreation	-	-	-	-	-	-	-	-
12. Social Development	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**3**	**-**	**-**	**3**	**3**

Overall per Vote	2025/26							
		Additional appropriation						
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shilts	Declared unspent funds	Other Adjustments	Total additional appropriation	Adjusted appropriation
1. Office of the Premier	493 827	-	-	-	-	-	-	493 827
2. Provincial Legislature	549 137	34 835	-	-	-	15 500	50 335	599 472
3. Provincial Treasury	647 494	-	-	-	-	-	-	647 494
4. Co-operative Governance, Human Settlements and Traditional Affairs	2 360 127	3 129	-	-	-	25 527	28 656	2 388 783
5. Agriculture, Rural Development, Land and Environmental Affairs	1 615 634	29 631	279 862	-	-	66 500	375 993	1 991 627
6. Economic Development and Tourism	1 324 261	25 963	-	-	-	73 717	99 680	1 423 941
7. Education	28 732 642	8 459	-	-	(195 093)	638 145	451 511	29 184 153
8. Public Works, Roads and Transport	5 876 915	206 268	71 365	-	-	199 200	476 833	6 353 748
9. Community Safety, Security and Liaison	2 144 260	-	-	-	(8 000)	36 900	28 900	2 173 160
10. Health	19 750 975	20 278	-	-	-	664 733	685 011	20 435 986
11. Culture, Sport and Recreation	812 298	2 775	-	-	(195 000)	11 300	(180 925)	631 373
12. Social Development	1 877 527	-	-	-	-	30 000	30 000	1 907 527
Total	**66 185 097**	**331 338**	**351 227**	**-**	**(398 093)**	**1 761 522**	**2 045 994**	**68 231 091**

Table 3: Infrastructure summary per vote

Provincial Infrastructure Summary per Vote	2025/26							
		Additional appropriation						
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shilts	Declared unspent funds	Other Adjustments	Total additional appropriation	Adjusted appropriation
2. Provincial Legislature	590	-	-	-	-	-	-	590
3. Provincial Treasury	7 202	-	-	(895)	-	-	(895)	6 307
4. Co-operative Governance, Human Settlements and Traditional Affairs	1 226 488	-	-	3 034	-	-	3 034	1 229 522
5. Agriculture, Rural Development, Land and Environmental Affairs	263 149	26 006	249 862	(45 065)	-	31 500	262 303	525 452
6. Economic Development and Tourism	57 983	25 963	-	-	-	32 017	57 980	115 963
7. Education	1 746 767	3 376	-	(23 400)	(195 093)	100 000	(115 117)	1 631 650
8. Public Works, Roads and Transport	2 185 525	206 268	71 365	34 668	-	49 200	361 501	2 547 026
9. Community Safety, Security and Liaison	21 900	-	-	-	-	-	-	21 900
10. Health	1 605 853	20 278	-	(45 154)	-	-	(24 876)	1 580 977
11. Culture, Sport and Recreation	95 864	-	-	(5 000)	(20 000)	-	(25 000)	70 864
12. Social Development	130 632	-	-	-	-	-	-	130 632
Total	**7 341 953**	**281 891**	**321 227**	**(81 812)**	**(215 093)**	**212 717**	**518 930**	**7 860 883**
Maintenance and repair: Current	**1 416 612**	**26 149**	**-**	**475 124**	**-**	**-**	**501 273**	**1 917 885**
4. Co-operative Governance, Human Settlements and Traditional Affairs	1 500	-	-	-	-	-	-	1 500
6. Economic Development and Tourism	605	-	-	-	-	-	-	605
7. Education	356 742	3 376	-	367 800	-	-	371 176	727 918
8. Public Works, Roads and Transport	872 947	22 773	-	26 274	-	-	49 047	921 994
9. Community Safety, Security and Liaison	8 900	-	-	-	-	-	-	8 900
10. Health	156 286	-	-	81 050	-	-	81 050	237 336
11. Culture, Sport and Recreation	4 700	-	-	-	-	-	-	4 700
12. Social Development	14 932	-	-	-	-	-	-	14 932
Upgrade and additions: Capital	**867 608**	**46 747**	**71 365**	**87 338**	**-**	**-**	**205 450**	**1 073 058**
4. Co-operative Governance, Human Settlements and Traditional Affairs	-	-	-	1 500	-	-	1 500	1 500
5. Agriculture, Rural Development, Land and Environmental Affairs	80 267	26 006	-	-	-	-	26 006	106 273
7. Education	312 643	-	-	12 110	-	-	12 110	324 753
8. Public Works, Roads and Transport	255 510	20 741	71 365	84 774	-	-	176 880	432 390
10. Health	218 188	-	-	(11 046)	-	-	(11 046)	207 142
11. Culture, Sport and Recreation	1 000	-	-	-	-	-	-	1 000
Refurbishment and rehabilitation: Capital	**877 461**	**60 790**	**249 862**	**(297 129)**	**-**	**20 000**	**33 523**	**910 984**
4. Co-operative Governance, Human Settlements and Traditional Affairs	1 500	-	-	8 485	-	-	8 485	9 985
5. Agriculture, Rural Development, Land and Environmental Affairs	13 464	-	249 862	-	-	20 000	269 862	283 326
7. Education	205 183	-	-	(105 183)	-	-	(105 183)	100 000
8. Public Works, Roads and Transport	657 314	60 790	-	(200 431)	-	-	(139 641)	517 673
New infrastructure assets: Capital	**2 603 736**	**148 205**	**-**	**(360 315)**	**(215 093)**	**192 717**	**(234 486)**	**2 369 250**
4. Co-operative Governance, Human Settlements and Traditional Affairs	55 840	-	-	(11 451)	-	-	(11 451)	44 389
5. Agriculture, Rural Development, Land and Environmental Affairs	147 660	-	-	(45 065)	-	11 500	(33 565)	114 095
6. Economic Development and Tourism	38 053	25 963	-	-	-	32 017	57 980	96 033
7. Education	791 032	-	-	(293 627)	(195 093)	100 000	(388 720)	402 312
8. Public Works, Roads and Transport	264 323	101 964	-	109 986	-	49 200	261 150	525 473
10. Health	1 131 373	20 278	-	(115 158)	-	-	(94 880)	1 036 493
11. Culture, Sport and Recreation	86 060	-	-	(5 000)	(20 000)	-	(25 000)	61 060
12. Social Development	89 395	-	-	-	-	-	-	89 395
Infrastructure transfers: Current	**4 500**	**-**	**-**	**(4 500)**	**-**	**-**	**(4 500)**	**-**
7. Education	4 500	-	-	(4 500)	-	-	(4 500)	-
Infrastructure transfers: Capital	**1 127 571**	**-**	**-**	**-**	**-**	**-**	**-**	**1 127 571**
4. Co-operative Governance, Human Settlements and Traditional Affairs	1 127 571	-	-	-	-	-	-	1 127 571
Infrastructure: Leases	**183 246**	**-**	**-**	**20 620**	**-**	**-**	**20 620**	**203 866**
2. Provincial Legislature	590	-	-	-	-	-	-	590
3. Provincial Treasury	7 202	-	-	(895)	-	-	(895)	6 307
4. Co-operative Governance, Human Settlements and Traditional Affairs	37 127	-	-	7 450	-	-	7 450	44 577
5. Agriculture, Rural Development, Land and Environmental Affairs	21 758	-	-	-	-	-	-	21 758
6. Economic Development and Tourism	19 325	-	-	-	-	-	-	19 325
8. Public Works, Roads and Transport	26 275	-	-	14 065	-	-	14 065	40 340
9. Community Safety, Security and Liaison	13 000	-	-	-	-	-	-	13 000
10. Health	27 560	-	-	-	-	-	-	27 560
11. Culture, Sport and Recreation	4 104	-	-	-	-	-	-	4 104
12. Social Development	26 305	-	-	-	-	-	-	26 305
Non Infrastructure	**261 219**	**-**	**-**	**(2 950)**	**-**	**-**	**(2 950)**	**258 269**
4. Co-operative Governance, Human Settlements and Traditional Affairs	2 950	-	-	(2 950)	-	-	(2 950)	-
7. Education	76 667	-	-	-	-	-	-	76 667
8. Public Works, Roads and Transport	109 156	-	-	-	-	-	-	109 156
10. Health	72 446	-	-	-	-	-	-	72 446
Total	**7 341 953**	**281 891**	**321 227**	**(81 812)**	**(215 093)**	**212 717**	**518 930**	**7 860 883**

Table 4: Expenditure outcome for 2024/25 and preliminary expenditure for 2025/26

Provincial Expenditure Trends

R Thousand	2024/25 Expenditure outcome: Adjusted appropriation	Apr '24 - Sep '24	Apr '24 - Sep '24 % of adjusted appropriation	Apr '24 - Mar '25	Apr '24 - Mar '25 % of adjusted appropriation	2025/26 Preliminary expenditure: Adjusted appropriation	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted appropriation
1. Office of the Premier	466 902	227 745	48.8	459 700	98.5	493 827	186 290	37.7
2. Provincial Legislature	514 483	219 374	42.6	485 484	94.4	540 790	250 992	46.4
3. Provincial Treasury	586 378	290 068	49.5	583 307	99.5	647 494	315 976	48.8
4. Co-operative Governance, Human Settlements and Traditional Affairs	2 623 628	1 327 807	50.6	2 603 068	99.2	2 388 783	1 106 168	46.3
5. Agriculture, Rural Development, Land and Environmental Affairs	1 671 372	766 425	45.9	1 629 610	97.5	1 991 727	713 482	35.8
6. Economic Development and Tourism	1 460 518	777 674	53.2	1 428 022	97.8	1 423 941	647 877	45.5
7. Education	26 642 092	12 893 074	48.4	26 494 988	99.4	29 184 153	14 386 587	49.3
8. Public Works, Roads and Transport	5 799 624	2 729 582	47.1	5 591 368	96.4	6 353 748	2 965 975	46.7
9. Community Safety, Security and Liaison	1 934 700	893 728	46.2	1 921 079	99.3	2 173 160	1 067 101	49.1
10. Health	18 992 241	9 108 768	48.0	18 950 281	99.8	20 435 986	9 300 899	45.5
11. Culture, Sport and Recreation	663 112	298 610	45.0	635 261	95.8	631 373	315 410	50.0
12. Social Development	1 750 812	917 850	52.4	1 749 702	99.9	1 907 527	950 842	49.8
Subtotal	**63 105 862**	**30 450 705**	**48.3**	**62 531 870**	**99.1**	**68 172 509**	**32 207 599**	**47.2**
Direct charge against provincial revenue fund	**67 366**	**37 667**	**55.9**	**67 495**	**100.2**	**58 682**	**28 289**	**48.2**
Total	**63 173 228**	**30 488 372**	**48.3**	**62 599 365**	**99.1**	**68 231 191**	**32 235 888**	**47.2**
Economic classification								
Current payments	**52 066 610**	**25 250 592**	**48.5**	**51 787 305**	**99.5**	**56 831 453**	**27 382 594**	**48.2**
Compesation of employees	38 538 008	18 844 924	48.9	37 967 908	98.5	41 273 943	20 049 760	48.6
Goods and services	13 528 552	6 405 624	47.3	13 804 028	102.0	15 557 510	7 332 721	47.1
Interest and rent on land	50	44	88.0	15 369	30 738.0	-	113	-
Transfer payment and subsidies	**6 065 959**	**3 193 403**	**52.6**	**6 073 841**	**100.1**	**6 394 129**	**3 248 536**	**50.8**
Provinces and municipalities	291 215	191 333	65.7	287 667	98.8	352 966	302 899	85.8
Departmental agencies and accounts	688 092	361 983	52.6	687 202	99.9	768 063	362 598	47.2
Universities and technikons	-	-	-	-	-	-	-	-
Foreign governments & international organisations	-	-	-	-	-	-	-	-
Public corporations and private enterprises	1 242 772	542 154	43.6	1 233 776	99.3	1 278 662	508 230	39.7
Non-profit institutions	2 151 537	1 198 332	55.7	2 094 446	97.3	2 519 999	1 406 063	55.8
Households	1 692 343	899 601	53.2	1 770 750	104.6	1 474 439	668 746	45.4
Payments for capital assets	**5 040 659**	**2 044 377**	**40.6**	**4 732 465**	**93.9**	**5 005 606**	**1 604 758**	**32.1**
Buildings and other fixed structures	4 204 655	1 858 392	44.2	4 027 186	95.8	4 353 392	1 464 672	33.6
Machinery and equipment	692 808	165 478	23.9	640 047	92.4	573 243	98 259	17.1
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	1 315	836	63.6	1 329	101.1	863	204	23.6
Land and sub-soil assets	-	-	-	-	-	-	-	-
Software and other intangible assets	141 881	19 671	13.9	63 903	45.0	78 108	41 623	53.3
Payment for financial assets	-	-	-	-	-	-	-	-
Total payments	**63 173 228**	**30 488 372**	**48.3**	**62 593 611**	**99.1**	**68 231 188**	**32 235 888**	**47.2**

Table 5: Departmental receipts per vote and overall economic classifications

Provincial Receipts

R Thousand	2024/25: Adjusted estimate	Audited outcome: Apr '24 - Sep '24	Apr '24 - Sep '24 % of adjusted estimate	Apr '24 - Mar '25	Apr '24 - Mar '25 % of adjusted estimate	2025/26: Budget estimate	Actual receipts: Adjusted budget estimate	Apr '25 - Sep '25	Apr ' - Sep ' % of adjusted estimate
1. Office of the Premier	706	2 477	350.8	3 366	476.8	738	738	1 221	165.4
2. Provincial Legislature	1 931	1 238	64.1	5 965	308.9	2 018	2 018	2 676	132.6
3. Provincial Treasury	159 997	171 846	107.4	313 976	196.2	164 997	164 997	322 598	195.5
4. Co-operative Governance, Human Settlements and Traditional Affairs	5 971	3 607	60.4	11 974	200.5	4 487	4 487	2 601	58.0
5. Agriculture, Rural Development, Land and Environmental Affairs	4 890	2 829	57.9	8 367	171.1	5 070	6 119	6 119	100.0
6. Economic Development and Tourism	1 015 300	615 832	60.7	1 450 847	142.9	1 516 677	1 516 677	923 452	60.9
7. Education	26 932	28 820	107.0	56 129	208.4	28 138	28 138	32 612	115.9
8. Public Works, Roads and Transport	27 307	16 568	60.7	40 414	148.0	55 046	55 046	24 635	44.8
9. Community Safety, Security and Liaison	1 621 141	786 489	48.5	1 650 079	101.8	1 730 183	1 730 183	852 064	49.2
10. Health	99 152	55 913	56.4	115 121	116.1	110 000	110 000	61 516	55.9
11. Culture, Sport and Recreation	1 937	1 175	60.7	2 361	121.9	2 023	2 023	812	40.1
12. Social Development	3 290	2 659	80.8	4 195	127.5	3 438	3 438	2 791	81.2
Total	**2 968 554**	**1 689 453**	**56.9**	**3 662 794**	**123.4**	**3 622 815**	**3 623 864**	**2 233 097**	**61.6**
Departmental receipts	**510 383**	**347 569**	**68.1**	**811 191**	**158.9**	**588 869**	**589 918**	**551 090**	**93.4**
Sales of goods and services other than capital assets	173 003	86 998	50.3	232 739	134.5	180 890	180 000	94 529	52.5
Transfers received	-	-	-	-	-	-	-	-	-
Fines,penalties and forfeits	118 297	27 829	23.5	118 668	100.3	173 580	173 192	67 151	38.8
Interest,dividends and rent on land	200 457	218 403	109.0	399 724	199.4	216 030	216 809	364 124	167.9
Sales of capital assets	9 008	5 239	58.2	8 445	93.8	9 297	9 589	6 183	64.5
Financial transactions in assets and liabilities	9 618	9 100	94.6	51 615	536.7	9 072	10 328	19 103	185.0
Tax receipts	**2 458 171**	**1 341 884**	**54.6**	**2 851 603**	**116.0**	**3 033 946**	**3 033 946**	**1 682 007**	**55.4**
Casino taxes	90 674	39 742	43.8	74 678	82.4	75 000	75 000	37 291	49.7
Horse racing taxes	909 334	566 077	62.3	1 339 147	147.3	1 425 000	1 425 000	874 483	61.4
Liquor licences	12 678	5 580	44.0	11 210	88.4	13 946	13 946	5 800	41.6
Motor vehicle licences	1 445 485	730 485	50.5	1 426 568	98.7	1 520 000	1 520 000	764 433	50.3
Total provincial receipts	**2 968 554**	**1 689 453**	**56.9**	**3 662 794**	**123.4**	**3 622 815**	**3 623 864**	**2 233 097**	**61.6**

Vote 01

Office of the Premier

Adjusted budget summary

Table 1.1: Adjusted Budget Summary

	2025/26			
R thousand	**Main Appropriation**	**Adjusted Appropriation**	**Decrease**	**Increase**
Amount to be appropriated	**493 827**	**493 827**	**–**	**–**
of which:				
Current payments	348 233	359 261	–	11 028
Transfers and subsidies	107 684	99 722	(7 962)	–
Payments for capital assets	37 910	34 844	(3 066)	–
Payments for financial assets	–	–	–	–
Direct Charge against Provincial Revenue Fund	–	–	–	–
Executive authority	**Premier**			
Accounting officer	**Director-General: Office of the Premier**			

Summary of Revenue

Table 1.2: Summary of Receipts

Programme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
Equitable Share	458 578	–	–	–	–	–	–	458 578
Conditional grants	–	–	–	–	–	–	–	–
Own Revenue	10 839	–	–	–	–	–	–	10 839
Other	24 410	–	–	–	–	–	–	24 410
Total Revenue	**493 827**	**–**	**–**	**–**	**–**	**–**	**–**	**493 827**

Mission

We exist to-

- Provide strategic leadership;
- Provide support for institutional development;
- Coordinate Government programmes through integrated research & development, information, planning monitoring and evaluation; and
- Provide professional advice through evidence-based decision-making support.

Adjusted Estimates of Provincial Expenditure 2025

Table 1.3: Adjusted Estimates

Programme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Administration	170 080	–	–	3 565	–	–	3 565	173 645
2. Institutional Development	237 062	–	–	7 194	–	–	7 194	244 256
3. Policy and Governance	86 685	–	–	(10 759)	–	–	(10 759)	75 926
Total	**493 827**	**–**	**–**	**–**	**–**	**–**	**–**	**493 827**
Economic classification								
Current payments	**348 233**	**–**	**–**	**11 028**	**–**	**–**	**11 028**	**359 261**
Compensation of employees	225 632	–	–	(27 115)	–	–	(27 115)	198 517
Goods and services	122 601	–	–	38 143	–	–	38 143	160 744
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**107 684**	**–**	**–**	**(7 962)**	**–**	**–**	**(7 962)**	**99 722**
Provinces and municipalities	46	–	–	–	–	–	–	46
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	103 035	–	–	(8 887)	–	–	(8 887)	94 148
Non-profit institutions	–	–	–	–	–	–	–	–
Households	4 603	–	–	925	–	–	925	5 528
Payments for capital assets	**37 910**	**–**	**–**	**(3 066)**	**–**	**–**	**(3 066)**	**34 844**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	6 000	–	–	4 000	–	–	4 000	10 000
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	31 910	–	–	(7 066)	–	–	(7 066)	24 844
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**493 827**	**–**	**–**	**–**	**–**	**–**	**–**	**493 827**

Programme 1: Administration

Table 1.3.1: Administration

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Premier Support	29 300	–	–	123	–	–	123	29 423
2. Executive Council Support	8 107	–	–	–	–	–	–	8 107
3. Director General Support	69 667	–	–	(4 437)	–	–	(4 437)	65 230
4. Financial Management	63 006	–	–	7 879	–	–	7 879	70 885
Total	**170 080**	**–**	**–**	**3 565**	**–**	**–**	**3 565**	**173 645**
Economic classification								
Current payments	**159 834**	**–**	**–**	**(1 009)**	**–**	**–**	**(1 009)**	**158 825**
Compensation of employees	103 763	–	–	(13 665)	–	–	(13 665)	90 098
Goods and services	56 071	–	–	12 656	–	–	12 656	68 727
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**4 246**	**–**	**–**	**574**	**–**	**–**	**574**	**4 820**
Provinces and municipalities	46	–	–	–	–	–	–	46
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	4 200	–	–	574	–	–	574	4 774
Payments for capital assets	**6 000**	**–**	**–**	**4 000**	**–**	**–**	**4 000**	**10 000**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	6 000	–	–	4 000	–	–	4 000	10 000
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**170 080**	**–**	**–**	**3 565**	**–**	**–**	**3 565**	**173 645**

Programme 2: Institutional Development

Table 1.3.2: Institutional Development

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Strategic Human Resource	21 082	–	–	(3 740)	–	–	(3 740)	17 342
2. Information Communication Technolology	3 765	–	–	100	–	–	100	3 865
3. Legal Services	4 341	–	–	2 820	–	–	2 820	7 161
4. Communication Services	37 571	–	–	(1 186)	–	–	(1 186)	36 385
5. Programme Support	170 303	–	–	9 200	–	–	9 200	179 503
Total	**237 062**	**–**	**–**	**7 194**	**–**	**–**	**7 194**	**244 256**
Economic classification								
Current payments	**133 624**	**–**	**–**	**15 757**	**–**	**–**	**15 757**	**149 381**
Compensation of employees	90 904	–	–	(8 450)	–	–	(8 450)	82 454
Goods and services	42 720	–	–	24 207	–	–	24 207	66 927
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**103 438**	**–**	**–**	**(8 563)**	**–**	**–**	**(8 563)**	**94 875**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	103 035	–	–	(8 887)	–	–	(8 887)	94 148
Non-profit institutions	–	–	–	–	–	–	–	–
Households	403	–	–	324	–	–	324	727
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	**237 062**	**–**	**–**	**7 194**	**–**	**–**	**7 194**	**244 256**

Programme 3: Policy and Governance

Table 1.3.3: Policy and Governance

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Special Programmes	–	–	–	–	–	–	–	–
2. Intergovermental Relations	–	–	–	–	–	–	–	–
3. Provincial and Policy Management	48 725	–	–	(3 993)	–	–	(3 993)	44 732
4. Programme Support	37 960	–	–	(6 766)	–	–	(6 766)	31 194
Total	**86 685**	**–**	**–**	**(10 759)**	**–**	**–**	**(10 759)**	**75 926**
Economic classification								
Current payments	**54 775**	**–**	**–**	**(3 720)**	**–**	**–**	**(3 720)**	**51 055**
Compensation of employees	30 965	–	–	(5 000)	–	–	(5 000)	25 965
Goods and services	23 810	–	–	1 280	–	–	1 280	25 090
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**–**	**–**	**–**	**27**	**–**	**–**	**27**	**27**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	–	–	–	27	–	–	27	27
Payments for capital assets	**31 910**	**–**	**–**	**(7 066)**	**–**	**–**	**(7 066)**	**24 844**
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	31 910	–	–	(7 066)	–	–	(7 066)	24 844
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**86 685**	**–**	**–**	**(10 759)**	**–**	**–**	**(10 759)**	**75 926**

Goods and Services

Table 1.4: Summary of Goods and Services

R thousand	Main Appropriation	2025/26 Additional Appropriation: Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
Goods and services	122 601	–	–	38 143	–	–	38 143	160 744
Administrative fees	4 281	–	–	9 442	–	–	9 442	13 723
Advertising	7 420	–	–	(700)	–	–	(700)	6 720
Minor assets	147	–	–	–	–	–	–	147
Audit costs: External	5 000	–	–	3 500	–	–	3 500	8 500
Bursaries: Employees	–	–	–	–	–	–	–	–
Catering: Departmental activities	2 390	–	–	1 448	–	–	1 448	3 838
Communication (G&S)	10 698	–	–	1 740	–	–	1 740	12 438
Computer services	1 870	–	–	–	–	–	–	1 870
Consultants: Business and advisory services	23 500	–	–	3 044	–	–	3 044	26 544
Infrastructure and planning services	–	–	–	–	–	–	–	–
Laboratory services	–	–	–	–	–	–	–	–
Legal services (G&S)	5 370	–	–	3 000	–	–	3 000	8 370
Science and technological services	–	–	–	–	–	–	–	–
Contractors	950	–	–	1 100	–	–	1 100	2 050
Agency and support/outsourced services	–	–	–	–	–	–	–	–
Entertainment	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	3 280	–	–	–	–	–	–	3 280
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	1 189	–	–	689	–	–	689	1 878
Consumables: Stationery, printing and office supplies	2 020	–	–	300	–	–	300	2 320
Operating leases	1 400	–	–	–	–	–	–	1 400
Rental and hiring	–	–	–	92	–	–	92	92
Property payments	6 460	–	–	1 000	–	–	1 000	7 460
Transport provided: Departmental activity	700	–	–	400	–	–	400	1 100
Travel and subsistence	27 272	–	–	3 337	–	–	3 337	30 609
Training and development	2 260	–	–	45	–	–	45	2 305
Operating payments	394	–	–	2	–	–	2	396
Venues and facilities	16 000	–	–	9 704	–	–	9 704	25 704

Details of adjustments to Estimates of Provincial Expenditure 2025

Virements and shifts

Table 1.5: Details on virements per programme and economic classification

Programmes					
1. Administration					
2. Institutional Development					
3. Policy and Governance					
FROM			**TO**		
Programme by Economic classification	**Motivation**	**R thousand**	**Programme by Economic classification**	**Motivation**	**R thousand**
Programme 1: Administration		**(13 665)**	**Programme 1: Administration**		**13 665**
Compensation of employees	Vacant funded posts	(3 100)	Goods and services	Contractors and audit cost	3 100
	Vacant funded posts	(2 941)	Goods and services	Travel and Subsistence	2 941
	Vacant funded posts	(3 050)	Goods and services	Consultants	3 050
	Vacant funded posts	(4 000)	Machinery and equipment	fleets and furniture	4 000
	Vacant funded posts	(574)	Households	Leave gratuities	574
Shifts within the programme as a percentage of the programme budget		-8.0%			
Virements to other programmes as a percentage of the programme budget					
Programme 2: Institutional Development		**(17 013)**	**Programme 2: Institutional Development**		**17 013**
Compensation of employees	Vacant funded posts	(8 450)	Goods and services	Venues and facilities	8 450
Public corporations and private enterprises	Private enterprises	(8 563)		Management Fee (MYDF)	8 563
Shifts within the programme as a percentage of the programme budget		-7.2%			
Virements to other programmes as a percentage of the programme budget					
Programme 3: Policy and Governance		**(12 066)**	**Programme 3: Policy and Governance**		**1 307**
Compensation of employees	Vacant funded posts	(1 280)	Goods and services	Travel and subsistence	1 280
	Vacant funded posts	(27)	Households	Leave gratuities	27
			Programme 1: Administration		**3 565**
	Vacant funded posts	(3 565)	Goods and services	Audit cost	3 565
			Programme 2: Institutional Development		**7 194**
	Vacant funded posts	(128)	Goods and services	Legal fees	128
Software and other intangible assets	Service Delivery Monitoring Tool[1]	(2 872)		Legal fees	2 872
	Service Delivery Monitoring Tool[1]	(1 408)		Venues and facilities	1 408
	Service Delivery Monitoring Tool[1]	(2 786)		Administrative fees and audit cost	2 786
Shifts within the programme as a percentage of the programme budget		-1.5%			
Virements to other programmes as a percentage of the programme budget[2]		**-12.4%**			
TOTAL		**(42 744)**	**TOTAL**		**42 744**

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

Expenditure for 2024/25 and preliminary expenditure for 2025/26

Table 1.6: Expenditure Trends

R Thousand	2024/25 Expenditure outcome					2025/26 Preliminary expenditure		
	Adjusted appropriation	Apr '24 - Sep '24	Apr '24 - Sep '24 % of adjusted appropriation	Apr '24 - Mar '25	Apr '24 - Mar '25 % of adjusted appropriation	Adjusted appropriation	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted appropriation
1. Administration	170 555	85 873	50.3	180 425	105.8	173 645	86 286	49.7
2. Institutional Development	111 969	62 179	55.5	107 107	95.7	244 256	76 823	31.5
3. Policy and Governance	184 378	79 693	43.2	172 168	93.4	75 926	23 181	30.5
Total	**466 902**	**227 745**	**48.8**	**459 700**	**98.5**	**493 827**	**186 290**	**37.7**
Economic classification								
Current payments	**344 669**	**175 422**	**50.9**	**351 513**	**102.0**	**359 261**	**176 543**	**49.1**
Compensation of employees	201 404	97 196	48.3	190 821	94.7	198 517	94 994	47.9
Goods and services	143 265	78 226	54.6	160 692	112.2	160 744	81 549	50.7
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**106 233**	**49 583**	**46.7**	**96 694**	**91.0**	**99 722**	**1 783**	**1.8**
Provinces and municipalities	44	17	38.6	18	40.9	46	17	37.0
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	99 416	46 981	47.3	90 790	91.3	94 148	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	6 773	2 585	38.2	5 886	86.9	5 528	1 766	31.9
Payments for capital assets	**16 000**	**2 740**	**17.1**	**11 490**	**71.8**	**34 844**	**7 964**	**22.9**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	6 000	2 740	45.7	7 990	133.2	10 000	967	9.7
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	10 000	–	–	3 500	35.0	24 844	6 997	28.2
Payments for financial assets	–	–	–	3	–	–	–	–
Total payments	**466 902**	**227 745**	**48.8**	**459 700**	**98.5**	**493 827**	**186 290**	**37.7**

Main expenditure trends for the first half of 2025/26

Total expenditure in 2024/25 was R459.700 million, 98.5 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2024/25 was R227.745 million, 48.8 per cent of the adjusted appropriation, whereas expenditure in the first half of 2025/26 was R186.290 million, 37.7 per cent of the adjusted appropriation of R493.827 million. Compared to the first half of 2024/25, expenditure over the same period in 2025/26 decreased by R47.455 million, and 20.8 per cent. This was mainly due to decreased spending on Mpumalanga Youth Development fund where the recruitment process is still in progress.

Departmental receipts

Table 1.7: Departmental Receipts

R Thousand	2024/25	Audited outcome				2025/26	Actual receipts		
	Adjusted estimate	Apr '24 - Sep '24	Apr '24 - Sep '24 % of adjusted estimate	Apr '24 - Mar '25	Apr '24 - Mar '25 % of adjusted estimate	Budget estimate	Adjusted estimate	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted estimate
Departmental receipts	**706**	**2 477**	**350.8**	**3 366**	**476.8**	**738**	**738**	**1 221**	**165.4**
Sales of goods and services other than capital assets	241	92	38.2	187	77.6	252	252	109	43.3
Transfers received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–
Interest, dividends and rent on land	270	1 550	574.1	2 339	866.3	282	282	579	205.3
Sales of capital assets	195	110	56.4	110	56.4	204	204	–	–
Financial transactions in assets and liabilities	–	725	–	730	–	–	–	533	–
Tax receipts	–	–	–	–	–	–	–	–	–
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–
Total	**706**	**2 477**	**350.8**	**3 366**	**476.8**	**738**	**738**	**1 221**	**165.4**

Main departmental revenue trends for the first half of 2025/26

Mid-year revenue in 2024/25 was R2.477 million, 350.8 per cent of the adjusted estimate, whereas revenue for the first half of 2025/26 was R1.221 million, 165.4 per cent of the adjusted estimate of R738 thousand. Compared to the first half of 2024/25, revenue over the same period in 2025/26 decreased by R1.256 million, and 50.7 per cent. This was mainly due to once off collection of expenditure in the previous financial year.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

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

	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Administration	**4 246**	**–**	**–**	**574**	**–**	**–**	**574**	**4 820**
Provinces and municipalities	46	–	–	–	–	–	–	46
Households	4 200	–	–	574	–	–	574	4 774
2. Institutional Development	**103 438**	**–**	**–**	**(8 563)**	**–**	**–**	**(8 563)**	**94 875**
Public corporations and private enterprises	103 035	–	–	(8 887)	–	–	(8 887)	94 148
Households	403	–	–	324	–	–	324	727
3. Policy and Governance	**–**	**–**	**–**	**27**	**–**	**–**	**27**	**27**
Households	–	–	–	27	–	–	27	27
Total	**107 684**	**–**	**–**	**(7 962)**	**–**	**–**	**(7 962)**	**99 722**

Vote 02

Mpumalanga Provincial Legislature

Adjusted budget summary

Table 2.1: Adjusted Budget Summary

	2025/26			
R thousand	**Main Appropriation**	**Adjusted Appropriation**	**Decrease**	**Increase**
Amount to be appropriated	**549 137**	**599 472**	**–**	**50 335**
of which:				
Current payments	449 772	478 537	–	28 765
Transfers and subsidies	95 651	95 651	–	–
Payments for capital assets	3 714	25 284	–	21 570
Payments for financial assets	–	–	–	–
Direct Charge against Provincial Revenue Fund	58 682	58 682	–	–
Executive authority	**Speaker of the Mpumalanga Provincial Legislature**			
Accounting officer	**Secretary to the Mpumalanga Provincial Legislature**			

Summary of Revenue

Table 2.2: Summary of Receipts

Programme	2025/26							
		Additional Appropriation						
R thousand	**Main Appropriation**	**Roll-overs**	**Unforeseeable / Unavoidable**	**Virements and Shifts**	**Declared Unspent Funds**	**Other Adjustments**	**Total Additional Appropriation**	**Adjusted Appropriation**
Equitable Share	491 504	–	–	–	–	–	–	491 504
Conditional grants	–	–	–	–	–	–	–	–
Own Revenue	57 633	–	–	–	–	–	–	57 633
Other	–	34 835	–	–	–	15 500	50 335	50 335
Total Revenue	**549 137**	**34 835**	**–**	**–**	**–**	**15 500**	**50 335**	**599 472**

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.

Adjusted Estimates of Provincial Expenditure 2025

Table 2.3: Adjusted Estimates

Programme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Administration	236 374	22 605	–	–	–	12 500	35 105	271 479
2. Parliamentary Business	254 081	12 230	–	–	–	3 000	15 230	269 311
Subtotal	**490 455**	**34 835**	**–**	**–**	**–**	**15 500**	**50 335**	**540 790**
Direct Charge against Provincial Revenue Fund	58 682	–	–	–	–	–	–	58 682
Total	**549 137**	**34 835**	**–**	**–**	**–**	**15 500**	**50 335**	**599 472**
Economic classification								
Current payments	**449 772**	**30 365**	**–**	**(7 100)**	**–**	**5 500**	**28 765**	**478 537**
Compensation of employees	340 032	–	–	(25 000)	–	–	(25 000)	315 032
Goods and services	109 740	30 365	–	17 900	–	5 500	53 765	163 505
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**95 651**	**–**	**–**	**–**	**–**	**–**	**–**	**95 651**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	95 651	–	–	–	–	–	–	95 651
Households	–	–	–	–	–	–	–	–
Payments for capital assets	**3 714**	**4 470**	**–**	**7 100**	**–**	**10 000**	**21 570**	**25 284**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	614	4 470	–	7 100	–	10 000	21 570	22 184
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	3 100	–	–	–	–	–	–	3 100
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**549 137**	**34 835**	**–**	**–**	**–**	**15 500**	**50 335**	**599 472**

Programme 1: Administration

Table 2.3.1: Administration

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Office of the Speaker	42 788	635	–	(700)	–	2 500	2 435	45 223
2. Office of the Secretary	24 894	–	–	(2 000)	–	–	(2 000)	22 894
3. Corporate Services	122 977	12 500	–	(5 900)	–	–	6 600	129 577
4. Financial Management	45 715	9 470	–	8 600	–	10 000	28 070	73 785
Total	**236 374**	**22 605**	**–**	**–**	**–**	**12 500**	**35 105**	**271 479**
Economic classification								
Current payments	**232 660**	**18 135**	**–**	**(7 100)**	**–**	**2 500**	**13 535**	**246 195**
Compensation of employees	172 704	–	–	(17 300)	–	–	(17 300)	155 404
Goods and services	59 956	18 135	–	10 200	–	2 500	30 835	90 791
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–
Payments for capital assets	**3 714**	**4 470**	**–**	**7 100**	**–**	**10 000**	**21 570**	**25 284**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	614	4 470	–	7 100	–	10 000	21 570	22 184
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	3 100	–	–	–	–	–	–	3 100
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**236 374**	**22 605**	**–**	**–**	**–**	**12 500**	**35 105**	**271 479**

Programme 2: Parliamentary Business

Table 2.3.2: Parliamentary Business

Subprogramme R thousand	2025/26 Main Appropriation	Additional Appropriation Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Law Making	37 796	7 830	–	(1 000)	–	3 000	9 830	47 626
2. Oversight	77 895	500	–	(4 800)	–	–	(4 300)	73 595
3. Public Participation	22 632	700	–	1 000	–	–	1 700	24 332
4. Members Facilities	115 758	3 200	–	4 800	–	–	8 000	123 758
5. Corporate Governance	–	–	–	–	–	–	–	–
Subtotal	**254 081**	**12 230**	**–**	**–**	**–**	**3 000**	**15 230**	**269 311**
Direct Charge against Provincial Revenue Fund	58 682	–	–	–	–	–	–	58 682
Total	**312 763**	**12 230**	**–**	**–**	**–**	**3 000**	**15 230**	**327 993**
Economic classification								
Current payments	**217 112**	**12 230**	**–**	**–**	**–**	**3 000**	**15 230**	**232 342**
Compensation of employees	167 328	–	–	(7 700)	–	–	(7 700)	159 628
Goods and services	49 784	12 230	–	7 700	–	3 000	22 930	72 714
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**95 651**	**–**	**–**	**–**	**–**	**–**	**–**	**95 651**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	95 651	–	–	–	–	–	–	95 651
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	**312 763**	**12 230**	**–**	**–**	**–**	**3 000**	**15 230**	**327 993**

Goods and Services

Table 2.4: Summary of Goods and Services

R thousand	2025/26 Main Appropriation	Additional Appropriation Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
Goods and services	109 740	30 365	–	17 900	–	5 500	53 765	163 505
Administrative fees	1 050	400	–	300	–	–	700	1 750
Advertising	10 432	2 100	–	2 680	–	2 000	6 780	17 212
Minor assets	–	–	–	–	–	500	500	500
Audit costs: External	5 407	1 470	–	900	–	–	2 370	7 777
Bursaries: Employees	–	–	–	–	–	–	–	–
Catering: Departmental activities	8 279	2 600	–	1 270	–	580	4 450	12 729
Communication (G&S)	10 392	1 000	–	700	–	–	1 700	12 092
Computer services	3 290	3 330	–	1 000	–	–	4 330	7 620
Consultants: Business and advisory services	767	–	–	–	–	–	–	767
Infrastructure and planning services	–	–	–	–	–	–	–	–
Laboratory services	–	–	–	–	–	–	–	–
Legal services (G&S)	595	–	–	–	–	–	–	595
Science and technological services	–	–	–	–	–	–	–	–
Contractors	15 663	4 000	–	1 200	–	–	5 200	20 863
Agency and support/outsourced services	2 693	–	–	–	–	–	–	2 693
Entertainment	249	–	–	–	–	–	–	249
Fleet services (including government motor transport)	2 972	1 200	–	–	–	–	1 200	4 172
Housing	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	–	–	–	–	–	–	–	–
Inventory: Farming supplies	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	1 912	560	–	900	–	120	1 580	3 492
Inventory: Fuel, oil and gas	–	–	–	–	–	–	–	–
Inventory: Learner and teacher support material	29	–	–	–	–	–	–	29
Inventory: Materials and supplies	63	–	–	–	–	–	–	63
Inventory: Medical supplies	–	–	–	–	–	–	–	–
Inventory: Medicine	–	–	–	–	–	–	–	–
Medsas inventory interface	–	–	–	–	–	–	–	–
Inventory: Other supplies	–	–	–	–	–	–	–	–
Consumable supplies	825	100	–	50	–	–	150	975
Consumables: Stationery, printing and office supplies	1 348	250	–	250	–	–	500	1 848
Operating leases	4 681	1 800	–	500	–	–	2 300	6 981
Rental and hiring	–	3 000	–	–	–	–	3 000	3 000
Property payments	5 802	–	–	2 000	–	–	2 000	7 802
Transport provided: Departmental activity	2 584	250	–	250	–	–	500	3 084
Travel and subsistence	22 520	7 105	–	5 450	–	800	13 355	35 875
Training and development	926	–	–	–	–	–	–	926
Operating payments	1 580	1 200	–	–	–	–	1 200	2 780
Venues and facilities	5 681	–	–	450	–	1 500	1 950	7 631

Infrastructure payments

Table 2.5: Summary of departmental infrastructure by category

R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
	2025/26							
		Additional Appropriation						
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	**590**	**–**	**–**	**–**	**–**	**–**	**–**	**590**
Non Infrastructure	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Capital infrastructure	–	–	–	–	–	–	–	–
*Current infrastructure**	590	–	–	–	–	–	–	590
Total Infrastructure (including non infrastructure	**590**	**–**	**–**	**–**	**–**	**–**	**–**	**590**

Details of adjustments to Estimates of Provincial Expenditure 2025

Roll-overs – R34.835 million

Programme 1: Administration

R22.605 million has been rolled over to augment the budget shortfall on goods and services and capital assets.

Programme 2: Parliamentary Business

R12.230 million has been rolled over to defray the excess expenditure in goods and services.

Virements and shifts

Table 2.6: Details on virements per programme and economic classification

Programmes

1. Administration
2. Parliamentary Business

FROM: Programme by Economic classification	Motivation	R thousand	TO: Programme by Economic classification	Motivation	R thousand
Programme 1: Administration		**(17 300)**	**Programme 1: Administration**		**17 300**
Compensation of employees	Vacant funded posts	(10 200)	Goods and services	Operational costs.	10 200
	Vacant funded posts	(7 100)	Machinery and equipment	Laptops and office furniture	7 100
Shifts within the programme as a percentage of the programme budget		-7.3%			
Virements to other programmes as a percentage of the programme budget					
Programme 2: Parliamentary Business		**(7 700)**	**Programme 2: Parliamentary Business**		**7 700**
Compensation of employees	Vacant funded posts	(7 700)	Goods and services	Operational costs.	7 700
Shifts within the programme as a percentage of the programme budget		-2.5%			
Virements to other programmes as a percentage of the programme budget					
TOTAL		**(25 000)**	**TOTAL**		**25 000**

1. Provincial Treasury approval has been obtained.

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

Other adjustments – R15.500 million

Adjustments due to significant and unforeseeable economic and financial events

Programme 1: Administration

An additional R12.500 million is allocated to cover costs related to Server Replacement and Voter Education programme.

Programme 2: Parliamentary Business

An additional R3 million is allocated to cover costs related to Taking Legislature to the People.

Expenditure for 2024/25 and preliminary expenditure for 2025/26

Table 2.7: Expenditure Trends

	2024/25 Expenditure outcome					2025/26 Preliminary expenditure		
R Thousand	Adjusted appropriation	Apr '24 - Sep '24	Apr '24 - Sep '24 % of adjusted appropriation	Apr '24 - Mar '25	Apr '24 - Mar '25 % of adjusted appropriation	Adjusted appropriation	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted appropriation
1. Administration	272 175	105 982	38.9	247 431	90.9	271 479	123 307	45.4
2. Parliamentary Business	174 942	75 725	43.3	170 558	97.5	269 311	99 396	36.9
Subtotal	**514 483**	**219 374**	**42.6**	**485 484**	**94.4**	**540 790**	**250 992**	**46.4**
								–
Direct Charge against Provincial Revenue Fund	**67 366**	**37 667**	**55.9**	**67 495**	**100.2**	**58 682**	**28 289**	**48.2**
								–
Total	**581 849**	**257 041**	**44.2**	**552 979**	**95.0**	**599 472**	**279 281**	**46.6**
Economic classification								
Current payments	**433 202**	**207 129**	**47.8**	**425 250**	**98.2**	**478 537**	**223 983**	**46.8**
Compensation of employees	328 957	152 009	46.2	287 264	87.3	315 032	147 819	46.9
Goods and services	104 245	55 120	52.9	137 986	132.4	163 505	76 164	46.6
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**100 159**	**48 602**	**48.5**	**100 159**	**100.0**	**95 651**	**51 826**	**54.2**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	100 159	48 602	48.5	100 159	100.0	95 651	51 826	54.2
Households	–	–	–	–	–	–	–	–
Payments for capital assets	**48 488**	**1 310**	**2.7**	**27 570**	**56.9**	**25 284**	**3 472**	**13.7**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	6 088	1 310	21.5	22 559	370.5	22 184	3 472	15.7
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	42 400	–	–	5 011	11.8	3 100	–	–
Payments for financial assets	–	–	–	–	–	–	–	–
Total payments	**581 849**	**257 041**	**44.2**	**552 979**	**95.0**	**599 472**	**279 281**	**46.6**

Main expenditure trends for the first half of 2025/26

Total expenditure in 2024/25 was R552.979 million, 95.0 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2024/25 was R257.041 million, 44.2 per cent of the adjusted appropriation, whereas expenditure in the first half of 2025/26 was R279.281 million, 46.6 per cent of the adjusted appropriation of R599.472 million. Compared to the first half of 2024/25, expenditure over the same period in 2025/26 increased by R22.240 million, 8.6 per cent. This was mainly due to increased spending on previous year accruals.

Departmental receipts

Table 2.8: Departmental Receipts

R Thousand	2024/25 Adjusted estimate	Audited outcome Apr '24 - Sep '24	Apr '24 - Sep '24 % of adjusted estimate	Apr '24 - Mar '25	Apr '24 - Mar '25 % of adjusted estimate	2025/26 Budget estimate	Adjusted estimate	Actual receipts Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted estimate
Departmental receipts	**1 931**	**1 238**	**64.1**	**5 965**	**308.9**	**2 018**	**2 018**	**2 676**	**132.6**
Sales of goods and services other than capital assets	24	39	162.5	55	229.2	25	25	22	88.0
Transfers received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–
Interest, dividends and rent on land	1 294	1 199	92.7	4 153	320.9	1 352	1 352	2 112	156.2
Sales of capital assets	464	–	–	1 757	378.7	485	485	542	111.8
Financial transactions in assets and liabilities	149	–	–	–	–	156	156	–	–
Tax receipts	–	–	–	–	–	–	–	–	–
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–
Total	**1 931**	**1 238**	**64.1**	**5 965**	**308.9**	**2 018**	**2 018**	**2 676**	**132.6**

Main departmental revenue trends for the first half of 2025/26

Mid-year revenue in 2024/25 was R1.238 million, 64.1 per cent of the adjusted estimate, whereas revenue for the first half of 2025/26 was R2.676 million, 132.6 per cent of the adjusted estimate of R2.018 million. Compared to the first half of 2024/25, revenue over the same period in 2025/26 increased by R1.438 million, 116.2 per cent. This was mainly due to high collection of interest received from the bank and sales of tenders.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

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

R thousand	2025/26 Main Appropriation	Additional Appropriation: Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
2. Parliamentary Business	**95 651**	–	–	–	–	–	–	**95 651**
Non-profit institutions	95 651	–	–	–	–	–	–	95 651
Total	**95 651**	–	–	–	–	–	–	**95 651**

Vote 03

Mpumalanga Provincial Treasury

Adjusted budget summary

Table 3.1: Adjusted Budget Summary

	2025/26			
R thousand	**Main Appropriation**	**Adjusted Appropriation**	**Decrease**	**Increase**
Amount to be appropriated	**647 494**	**647 494**	**–**	**–**
of which:				
Current payments	615 513	601 130	(14 383)	–
Transfers and subsidies	4 327	14 210	–	9 883
Payments for capital assets	27 654	32 154	–	4 500
Payments for financial assets	–	–	–	–
Direct Charge against Provincial Revenue Fund	–	–	–	–
Executive authority	**MEC for Finance**			
Accounting officer	**Head: Provincial Treasury**			

Summary of Revenue

Table 3.2: Summary of Receipts

Programme	2025/26							
		Additional Appropriation						
R thousand	**Main Appropriation**	**Roll-overs**	**Unforeseeable / Unavoidable**	**Virements and Shifts**	**Declared Unspent Funds**	**Other Adjustments**	**Total Additional Appropriation**	**Adjusted Appropriation**
Equitable Share	543 684	–	–	–	–	–	–	543 684
Conditional grants	–	–	–	–	–	–	–	–
Own Revenue	103 810	–	–	–	–	–	–	103 810
Other	–	–	–	–	–	–	–	–
Total Revenue	**647 494**	**–**	**–**	**–**	**–**	**–**	**–**	**647 494**

Mission

Enhance fiscal discipline, accountability and effective governance in PFMA and MFMA institutions through:

- Capable and professional workforce;
- Inter-governmental collaboration; and
- Sustainable funding and equitable allocation and prudent financial management.

Adjusted Estimates of Provincial Expenditure 2025

Table 3.3: Adjusted Estimates

Programme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Administration	167 117	–	–	345	–	–	345	167 462
2. Sustainable Resource Management	86 413	–	–	(3 666)	–	–	(3 666)	82 747
3. Assets And Liabilities Management	358 913	–	–	6 241	–	–	6 241	365 154
4. Financial Governance	35 051	–	–	(2 920)	–	–	(2 920)	32 131
Total	**647 494**	**–**	**–**	**–**	**–**	**–**	**–**	**647 494**
Economic classification								
Current payments	**615 513**	**–**	**–**	**(14 383)**	**–**	**–**	**(14 383)**	**601 130**
Compensation of employees	282 950	–	–	(25 408)	–	–	(25 408)	257 542
Goods and services	332 563	–	–	11 025	–	–	11 025	343 588
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**4 327**	**–**	**–**	**9 883**	**–**	**–**	**9 883**	**14 210**
Provinces and municipalities	58	–	–	11 805	–	–	11 805	11 863
Departmental agencies and accounts	815	–	–	34	–	–	34	849
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	3 454	–	–	(1 956)	–	–	(1 956)	1 498
Payments for capital assets	**27 654**	**–**	**–**	**4 500**	**–**	**–**	**4 500**	**32 154**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	27 654	–	–	(655)	–	–	(655)	26 999
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	5 155	–	–	5 155	5 155
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**647 494**	**–**	**–**	**–**	**–**	**–**	**–**	**647 494**

Programme 1: Administration

Table 3.3.1: Administration

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Member of Executive Council	11 270	–	–	2 861	–	–	2 861	14 131
2. Management Services	67 580	–	–	(3 220)	–	–	(3 220)	64 360
3. Financial Management	81 271	–	–	1 429	–	–	1 429	82 700
4. Internal Audit	6 996	–	–	(725)	–	–	(725)	6 271
Total	**167 117**	**–**	**–**	**345**	**–**	**–**	**345**	**167 462**
Economic classification								
Current payments	**148 472**	**–**	**–**	**845**	**–**	**–**	**845**	**149 317**
Compensation of employees	101 697	–	–	(11 831)	–	–	(11 831)	89 866
Goods and services	46 775	–	–	12 676	–	–	12 676	59 451
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**2 269**	**–**	**–**	**(500)**	**–**	**–**	**(500)**	**1 769**
Provinces and municipalities	58	–	–	–	–	–	–	58
Departmental agencies and accounts	815	–	–	34	–	–	34	849
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	1 396	–	–	(534)	–	–	(534)	862
Payments for capital assets	**16 376**	**–**	**–**	**–**	**–**	**–**	**–**	**16 376**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	16 376	–	–	–	–	–	–	16 376
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**167 117**	**–**	**–**	**345**	**–**	**–**	**345**	**167 462**

Programme 2: Sustainable Resource Management

Table 3.3.2: Sustainable Resource Management

Subprogramme R thousand	2025/26 Main Appropriation	Additional Appropriation Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Programme Support	2 571	–	–	301	–	–	301	2 872
2. Economic Analysis	–	–	–	–	–	–	–	–
3. Provincial Administration Fiscal Discilpine	15 376	–	–	71	–	–	71	15 447
4. Budget And Expenditure Management	17 293	–	–	(153)	–	–	(153)	17 140
5. Municipal Finance	36 861	–	–	907	–	–	907	37 768
6. Infrastructure Co-Ordination	14 312	–	–	(4 792)	–	–	(4 792)	9 520
Total	**86 413**	**–**	**–**	**(3 666)**	**–**	**–**	**(3 666)**	**82 747**
Economic classification								
Current payments	**85 758**	**–**	**–**	**(15 078)**	**–**	**–**	**(15 078)**	**70 680**
Compensation of employees	61 881	–	–	(1 471)	–	–	(1 471)	60 410
Goods and services	23 877	–	–	(13 607)	–	–	(13 607)	10 270
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**655**	**–**	**–**	**11 412**	**–**	**–**	**11 412**	**12 067**
Provinces and municipalities	–	–	–	11 805	–	–	11 805	11 805
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	655	–	–	(393)	–	–	(393)	262
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	**86 413**	**–**	**–**	**(3 666)**	**–**	**–**	**(3 666)**	**82 747**

Programme 3: Assets and Liabilities Management

Table 3.3.3: Assets And Liabilities Management

Subprogramme R thousand	2025/26 Main Appropriation	Additional Appropriation Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Programme Support	2 201	–	–	272	–	–	272	2 473
2. Provincial Supply Chain Management	29 505	–	–	(1 691)	–	–	(1 691)	27 814
3. Financial Assets Management	–	–	–	–	–	–	–	–
4. Public Sector Liabilities	6 048	–	–	(87)	–	–	(87)	5 961
5. Physical Assets Management	8 248	–	–	144	–	–	144	8 392
6. Interlinked Financial Systems	191 293	–	–	(72 478)	–	–	(72 478)	118 815
7. InformationTechnology	121 618	–	–	80 081	–	–	80 081	201 699
Total	**358 913**	**–**	**–**	**6 241**	**–**	**–**	**6 241**	**365 154**
Economic classification								
Current payments	**346 347**	**–**	**–**	**2 655**	**–**	**–**	**2 655**	**349 002**
Compensation of employees	88 103	–	–	(7 922)	–	–	(7 922)	80 181
Goods and services	258 244	–	–	10 577	–	–	10 577	268 821
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**1 288**	**–**	**–**	**(914)**	**–**	**–**	**(914)**	**374**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	1 288	–	–	(914)	–	–	(914)	374
Payments for capital assets	**11 278**	**–**	**–**	**4 500**	**–**	**–**	**4 500**	**15 778**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	11 278	–	–	(655)	–	–	(655)	10 623
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Softw are and other intangible assets	–	–	–	5 155	–	–	5 155	5 155
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**358 913**	**–**	**–**	**6 241**	**–**	**–**	**6 241**	**365 154**

Programme 4: Financial Governance

Table 3.3.4: Financial Governance

Subprogramme R thousand	2025/26 Main Appropriation	Additional Appropriation Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Programme Support	2 576	–	–	124	–	–	124	2 700
2. Accounting Services	6 834	–	–	(203)	–	–	(203)	6 631
3. Norms And Standards	17 071	–	–	(2 781)	–	–	(2 781)	14 290
4. Risk Management	4 021	–	–	176	–	–	176	4 197
5. Provincial Internal Audit	4 549	–	–	(236)	–	–	(236)	4 313
Total	**35 051**	**–**	**–**	**(2 920)**	**–**	**–**	**(2 920)**	**32 131**
Economic classification								
Current payments	**34 936**	**–**	**–**	**(2 805)**	**–**	**–**	**(2 805)**	**32 131**
Compensation of employees	31 269	–	–	(4 184)	–	–	(4 184)	27 085
Goods and services	3 667	–	–	1 379	–	–	1 379	5 046
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**115**	**–**	**–**	**(115)**	**–**	**–**	**(115)**	**–**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	115	–	–	(115)	–	–	(115)	–
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	**35 051**	**–**	**–**	**(2 920)**	**–**	**–**	**(2 920)**	**32 131**

Goods and Services

Table 3.4: Summary of Goods and Services

R thousand	2025/26 Main Appropriation	Additional Appropriation Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
Goods and services	332 563	–	–	11 025	–	–	11 025	343 588
Administrative fees	1 390	–	–	269	–	–	269	1 659
Advertising	1 333	–	–	(565)	–	–	(565)	768
Minor assets	177	–	–	182	–	–	182	359
Audit costs: External	6 933	–	–	13	–	–	13	6 946
Bursaries: Employees	–	–	–	–	–	–	–	–
Catering: Departmental activities	1 347	–	–	831	–	–	831	2 178
Communication (G&S)	7 290	–	–	148	–	–	148	7 438
Computer services	245 511	–	–	10 324	–	–	10 324	255 835
Consultants: Business and advisory services	19 133	–	–	(12 164)	–	–	(12 164)	6 969
Infrastructure and planning services	–	–	–	–	–	–	–	–
Laboratory services	–	–	–	–	–	–	–	–
Legal services (G&S)	90	–	–	(20)	–	–	(20)	70
Science and technological services	–	–	–	–	–	–	–	–
Contractors	3 504	–	–	(2 478)	–	–	(2 478)	1 026
Agency and support/outsourced services	67	–	–	125	–	–	125	192
Entertainment	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	2 006	–	–	798	–	–	798	2 804
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	1 615	–	–	1 296	–	–	1 296	2 911
Consumables: Stationery, printing and office supplies	1 719	–	–	439	–	–	439	2 158
Operating leases	9 627	–	–	(895)	–	–	(895)	8 732
Rental and hiring	–	–	–	–	–	–	–	–
Property payments	5 486	–	–	(308)	–	–	(308)	5 178
Transport provided: Departmental activity	117	–	–	(40)	–	–	(40)	77
Travel and subsistence	17 959	–	–	12 068	–	–	12 068	30 027
Training and development	4 477	–	–	80	–	–	80	4 557
Operating payments	1 272	–	–	(195)	–	–	(195)	1 077
Venues and facilities	1 510	–	–	1 117	–	–	1 117	2 627

Infrastructure payments

Table 3.5: Summary of departmental infrastructure by category

	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
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	**7 202**	**–**	**–**	**(895)**	**–**	**–**	**(895)**	**6 307**
Non Infrastructure	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Capital infrastructure	–	–	–	–	–	–	–	–
*Current infrastructure**	7 202	–	–	(895)	–	–	(895)	6 307
Total Infrastructure (including non infrastructure	**7 202**	**–**	**–**	**(895)**	**–**	**–**	**(895)**	**6 307**

Details of adjustments to Estimates of Provincial Expenditure 2025

Virements and shifts

Table 3.6: Details on virements per programme and economic classification

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

FROM			TO		
Programme by Economic classification	**Motivation**	**R thousand**	**Programme by Economic classification**	**Motivation**	**R thousand**
Programme 1: Administration		**(12 365)**	**Programme 1: Administration**		**12 365**
Compensation of employees	Vacant funded posts	(11 831)	Goods and services	Traveling and subsistance and consumable supplies	11 831
Households	Leave gratuity	(534)		Fleet services	500
			Departmental agencies and accounts	Skills Development levy	34
Shifts within the programme as a percentage of the programme budget		-7.4%			
Virements to other programmes as a percentage of the programme budget					
Programme 2: Sustainable Resource Management		**(15 471)**	**Programme 3: Assets And Liabilities Management**		**3 666**
Compensation of employees	Vacant funded posts	(1 471)	Goods and services	Computer services	1 471
Goods and services	IDMS	(1 802)		Computer services	1 802
Households	Leave gratuity	(393)		Computer services	393
			Programme 2: Sustainable Resource Management		**11 805**
Goods and services	Municipal Interventions	(11 805)	Provinces and municipalities	Revamping meters and data cleansing	11 805
Shifts within the programme as a percentage of the programme budget		-13.7%			
Virements to other programmes as a percentage of the programme budget		**-4.2%**			
Programme 3: Assets And Liabilities Management		**(9 491)**	**Programme 3: Assets And Liabilities Management**		**9 491**
Compensation of employees	Vacant funded posts	(7 922)	Software and other intangible assets	Software and intangible assets	4 500
			Goods and services	Computer services	3 422
Households	Leave gratuity	(914)		Computer services	914
Machinery and equipment	IT related assets	(655)	Software and other intangible assets	Reclassification of funds	655
Shifts within the programme as a percentage of the programme budget		-2.6%			
Virements to other programmes as a percentage of the programme budget					
Programme 4: Financial Governance		**(4 299)**	**Programme 4: Financial Governance**		**1 379**
Compensation of employees	Vacant funded posts	(4 184)	Goods and services	Consultants and venues and facilities	1 379
			Programme 3: Assets And Liabilities Management		**2 575**
			Goods and services	Computer services	2 575
			Programme 1: Administration		**345**
			Goods and services	Consumable supplies	230
Households	Leave gratuity	(115)		Consumable supplies	115
Shifts within the programme as a percentage of the programme budget		-3.9%			
Virements to other programmes as a percentage of the programme budget[2]		**-8.3%**			
TOTAL		**(41 626)**	**TOTAL**		**41 626**

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

Expenditure for 2024/25 and preliminary expenditure for 2025/26

Table 3.7: Expenditure Trends

R Thousand	2024/25 Expenditure outcome Adjusted appropriation	Apr '24 - Sep '24	Apr '24 - Sep '24 % of adjusted appropriation	Apr '24 - Mar '25	Apr '24 - Mar '25 % of adjusted appropriation	2025/26 Preliminary expenditure Adjusted appropriation	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted appropriation
1. Administration	145 453	72 669	50.0	143 777	98.8	167 462	74 890	44.7
2. Sustainable Resource Management	72 184	41 592	57.6	71 647	99.3	82 747	45 197	54.6
3. Assets And Liabilities Management	339 788	162 078	47.7	339 152	99.8	365 154	181 330	49.7
4. Financial Governance	28 953	13 729	47.4	28 731	99.2	32 131	14 559	45.3
Total	**586 378**	**290 068**	**49.5**	**583 307**	**99.5**	**647 494**	**315 976**	**48.8**
Economic classification								
Current payments	**540 008**	**260 594**	**48.3**	**537 264**	**99.5**	**601 130**	**304 207**	**50.6**
Compensation of employees	234 078	116 122	49.6	233 953	99.9	257 542	125 760	48.8
Goods and services	305 930	144 472	47.2	303 311	99.1	343 588	178 447	51.9
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**11 881**	**11 732**	**98.7**	**11 871**	**99.9**	**14 210**	**11 701**	**82.3**
Provinces and municipalities	10 324	10 284	99.6	10 314	99.9	11 863	10 966	92.4
Departmental agencies and accounts	764	764	100.0	764	100.0	849	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	793	684	86.3	793	100.0	1 498	735	49.1
Payments for capital assets	**34 489**	**17 742**	**51.4**	**34 172**	**99.1**	**32 154**	**68**	**0.2**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	23 338	17 742	76.0	23 021	98.6	26 999	68	0.3
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	11 151	–	–	11 151	100.0	5 155	–	–
Payments for financial assets	–	–	–	–	–	–	–	–
Total payments	**586 378**	**290 068**	**49.5**	**583 307**	**99.5**	**647 494**	**315 976**	**48.8**

Main expenditure trends for the first half of 2025/26

Total expenditure in 2024/25 was R583.307 million, 99.5 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2024/25 was R290.068 million, 49.5 per cent of the adjusted appropriation, whereas expenditure in the first half of 2025/26 was R315.976 million, 48.8 per cent of the adjusted appropriation of R647.494 million. Compared to the first half of 2024/25, expenditure over the same period in 2025/26 increased by R25.908 million, 8.9 per cent. This was mainly due to increased spending on computer services.

Departmental receipts

Table 3.8: Departmental Receipts

R Thousand	2024/25 Audited outcome Adjusted estimate	Apr '24 - Sep '24	Apr '24 - Sep '24 % of adjusted estimate	Apr '24 - Mar '25	Apr '24 - Mar '25 % of adjusted estimate	2025/26 Actual receipts Budget estimate	Adjusted estimate	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted estimate
Departmental receipts	**159 997**	**171 846**	**107.4**	**313 976**	**196.2**	**164 997**	**164 997**	**322 598**	**195.5**
Sales of goods and services other than capital assets	2 662	434	16.3	797	29.9	1 958	1 958	662	33.8
Transfers received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–
Interest, dividends and rent on land	157 333	171 369	108.9	298 347	189.6	163 037	163 037	320 573	196.6
Sales of capital assets	–	–	–	–	–	–	–	–	–
Financial transactions in assets and liabilities	2	43	2 150.0	14 832	741 600.0	2	2	1 363	68 150.0
Tax receipts	–	–	–	–	–	–	–	–	–
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–
Total	**159 997**	**171 846**	**107.4**	**313 976**	**196.2**	**164 997**	**164 997**	**322 598**	**195.5**

Main departmental revenue trends for the first half of 2025/26

Mid-year revenue in 2024/25 was R171.846 million, 107.4 per cent of the adjusted estimate, whereas revenue for the first half of 2025/26 was R322.598 million, 195.5 per cent of the adjusted estimate of R164.997 million. Compared to the first half of 2024/25, revenue over the same period in 2025/26 increased by R150.752 million, 87.7 per cent. This was mainly due to interest accrued in the Paymaster General (PMG) and Revenue Fund accounts.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

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

R thousand	2025/26							
		Additional Appropriation						
	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Administration	**2 269**	**–**	**–**	**(500)**	**–**	**–**	**(500)**	**1 769**
Provinces and municipalities	58	–	–	–	–	–	–	58
Departmental agencies and accounts	815	–	–	34	–	–	34	849
Households	1 396	–	–	(534)	–	–	(534)	862
2. Sustainable Resource Management	**655**	**–**	**–**	**11 412**	**–**	**–**	**11 412**	**12 067**
Provinces and municipalities	–	–	–	11 805	–	–	11 805	11 805
Households	655	–	–	(393)	–	–	(393)	262
3. Assets And Liabilities Management	**1 288**	**–**	**–**	**(914)**	**–**	**–**	**(914)**	**374**
Households	1 288	–	–	(914)	–	–	(914)	374
4. Financial Governance	**115**	**–**	**–**	**(115)**	**–**	**–**	**(115)**	**–**
Households	115	–	–	(115)	–	–	(115)	–
Total	**4 327**	**–**	**–**	**9 883**	**–**	**–**	**9 883**	**14 210**

Vote 04

Co-operative Governance, Human Settlements and Traditional Affairs

Adjusted budget summary

Table 4.1: Adjusted Budget Summary

R thousand	2025/26 Main Appropriation	Adjusted Appropriation	Decrease	Increase
Amount to be appropriated	**2 360 127**	**2 388 783**	**–**	**28 656**
of which:				
Current payments	1 070 048	1 087 773	–	17 725
Transfers and subsidies	1 172 489	1 180 377	–	7 888
Payments for capital assets	117 590	120 633	–	3 043
Payments for financial assets	–	–	–	–
Direct Charge against Provincial Revenue Fund	–	–	–	–
Executive authority	**MEC for Co-operative Governance, Human Settlements and Traditional Affairs**			
Accounting officer	**Head: Co-operative Governance, Human Settlements and Traditional Affairs**			

Summary of Revenue

Table 4.2: Summary of Receipts

Programme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
Equitable Share	1 102 971	–	–	–	–	–	–	1 102 971
Conditional grants	1 131 075	–	–	–	–	–	–	1 131 075
Human Settlements Development Grant	*942 978*	–	–	–	–	–	–	*942 978*
Informal Settlements Upgrading Partnership Grant	*184 593*	–	–	–	–	–	–	*184 593*
Expanded Public Works Programme Integrated Grant for Provinces	*3 504*	–	–	–	–	–	–	*3 504*
Own Revenue	121 427	–	–	–	–	–	–	121 427
Other	4 654	3 129	–	–	–	25 527	28 656	33 310
Total Revenue	**2 360 127**	**3 129**	**–**	**–**	**–**	**25 527**	**28 656**	**2 388 783**

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.

Adjusted Estimates of Provincial Expenditure 2025

Table 4.3: Adjusted Estimates

Programme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Administration	362 864	893	–	27 411	–	–	28 304	391 168
2. Human Settlements	1 304 726	2 236	–	(20 995)	–	4 652	(14 107)	1 290 619
3. Cooperative Governance	408 929	–	–	5 084	–	10 875	15 959	424 888
4. Traditional Institutional Development	252 970	–	–	(12 000)	–	5 960	(6 040)	246 930
5. House of Traditional Leaders	30 638	–	–	500	–	4 040	4 540	35 178
Total	**2 360 127**	**3 129**	**–**	**–**	**–**	**25 527**	**28 656**	**2 388 783**
Economic classification								
Current payments	**1 070 048**	**–**	**–**	**(2 150)**	**–**	**19 875**	**17 725**	**1 087 773**
Compensation of employees	826 499	–	–	(45 000)	–	–	(45 000)	781 499
Goods and services	243 549	–	–	42 850	–	19 875	62 725	306 274
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**1 172 489**	**2 236**	**–**	**–**	**–**	**5 652**	**7 888**	**1 180 377**
Provinces and municipalities	241	–	–	–	–	–	–	241
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	39 800	–	–	–	–	1 000	1 000	40 800
Households	1 132 448	2 236	–	–	–	4 652	6 888	1 139 336
Payments for capital assets	**117 590**	**893**	**–**	**2 150**	**–**	**–**	**3 043**	**120 633**
Buildings and other fixed structures	57 340	–	–	(1 466)	–	–	(1 466)	55 874
Machinery and equipment	14 300	–	–	7 266	–	–	7 266	21 566
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	45 950	893	–	(3 650)	–	–	(2 757)	43 193
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**2 360 127**	**3 129**	**–**	**–**	**–**	**25 527**	**28 656**	**2 388 783**

Programme 1: Administration

Table 4.3.1: Administration

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Office of the MEC	13 754	–	–	–	–	–	–	13 754
2. Corporate Services	349 110	893	–	27 411	–	–	28 304	377 414
3. Capacity Development	–	–	–	–	–	–	–	–
Total	**362 864**	**893**	**–**	**27 411**	**–**	**–**	**28 304**	**391 168**
Economic classification								
Current payments	**349 395**	**–**	**–**	**19 150**	**–**	**–**	**19 150**	**368 545**
Compensation of employees	214 417	–	–	(1 000)	–	–	(1 000)	213 417
Goods and services	134 978	–	–	20 150	–	–	20 150	155 128
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**2 469**	**–**	**–**	**795**	**–**	**–**	**795**	**3 264**
Provinces and municipalities	241	–	–	–	–	–	–	241
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	2 228	–	–	795	–	–	795	3 023
Payments for capital assets	**11 000**	**893**	**–**	**7 466**	**–**	**–**	**8 359**	**19 359**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	11 000	–	–	7 266	–	–	7 266	18 266
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	893	–	200	–	–	1 093	1 093
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**362 864**	**893**	**–**	**27 411**	**–**	**–**	**28 304**	**391 168**

Programme 2: Human Settlements

Table 4.3.2: Human Settlements

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Housing Needs, Research and Planning	94 681	2 236	–	(9 160)	–	4 652	(2 272)	92 409
2. Housing Development	1 185 748	–	–	(8 621)	–	–	(8 621)	1 177 127
3. Housing Asset Management	24 297	–	–	(3 214)	–	–	(3 214)	21 083
Total	**1 304 726**	**2 236**	**–**	**(20 995)**	**–**	**4 652**	**(14 107)**	**1 290 619**
Economic classification								
Current payments	**174 506**	**–**	**–**	**(20 200)**	**–**	**–**	**(20 200)**	**154 306**
Compensation of employees	158 657	–	–	(22 000)	–	–	(22 000)	136 657
Goods and services	15 849	–	–	1 800	–	–	1 800	17 649
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**1 130 220**	**2 236**	**–**	**(795)**	**–**	**4 652**	**6 093**	**1 136 313**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	1 130 220	2 236	–	(795)	–	4 652	6 093	1 136 313
Payments for capital assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**1 304 726**	**2 236**	**–**	**(20 995)**	**–**	**4 652**	**(14 107)**	**1 290 619**

Programme 3: Cooperative Governance

Table 4.3.3: Cooperative Governance

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Local Governance	291 973	–	–	1 410	–	10 875	12 285	304 258
2. Development and Planning	116 956	–	–	3 674	–	–	3 674	120 630
Total	**408 929**	**–**	**–**	**5 084**	**–**	**10 875**	**15 959**	**424 888**
Economic classification								
Current payments	**360 979**	**–**	**–**	**8 934**	**–**	**10 875**	**19 809**	**380 788**
Compensation of employees	287 401	–	–	(9 000)	–	–	(9 000)	278 401
Goods and services	73 578	–	–	17 934	–	10 875	28 809	102 387
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	**47 950**	**–**	**–**	**(3 850)**	**–**	**–**	**(3 850)**	**44 100**
Buildings and other fixed structures	1 500	–	–	–	–	–	–	1 500
Machinery and equipment	500	–	–	–	–	–	–	500
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	45 950	–	–	(3 850)	–	–	(3 850)	42 100
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**408 929**	**–**	**–**	**5 084**	**–**	**10 875**	**15 959**	**424 888**

Programme 4: Traditional Institutional Development

Table 4.3.4: Traditional Institutional Development

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Office Support	2 555	–	–	100	–	–	100	2 655
2. Traditional Institutional Administration	16 958	–	–	165	–	–	165	17 123
3. Traditional Resource Administration	162 075	–	–	(13 025)	–	4 460	(8 565)	153 510
4. Rural Development Facilitation	65 495	–	–	876	–	1 500	2 376	67 871
5. Traditional Land Administration	5 887	–	–	(116)	–	–	(116)	5 771
Total	**252 970**	**–**	**–**	**(12 000)**	**–**	**5 960**	**(6 040)**	**246 930**
Economic classification								
Current payments	**154 530**	**–**	**–**	**(10 534)**	**–**	**4 960**	**(5 574)**	**148 956**
Compensation of employees	145 386	–	–	(13 000)	–	–	(13 000)	132 386
Goods and services	9 144	–	–	2 466	–	4 960	7 426	16 570
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**39 800**	**–**	**–**	**–**	**–**	**1 000**	**1 000**	**40 800**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	39 800	–	–	–	–	1 000	1 000	40 800
Households	–	–	–	–	–	–	–	–
Payments for capital assets	**58 640**	**–**	**–**	**(1 466)**	**–**	**–**	**(1 466)**	**57 174**
Buildings and other fixed structures	55 840	–	–	(1 466)	–	–	(1 466)	54 374
Machinery and equipment	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	**252 970**	**–**	**–**	**(12 000)**	**–**	**5 960**	**(6 040)**	**246 930**

Programme 5: House of Traditional Leaders

Table 4.3.5: House of Traditional Leaders

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Adminitration of Houses of Taditional Leaders	16 394	–	–	502	–	3 258	3 760	20 154
2. Committees and Local Houses of Traditional Leaders	14 244	–	–	(2)	–	782	780	15 024
Total	**30 638**	**–**	**–**	**500**	**–**	**4 040**	**4 540**	**35 178**
Economic classification								
Current payments	**30 638**	**–**	**–**	**500**	**–**	**4 040**	**4 540**	**35 178**
Compensation of employees	20 638	–	–	–	–	–	–	20 638
Goods and services	10 000	–	–	500	–	4 040	4 540	14 540
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	**30 638**	**–**	**–**	**500**	**–**	**4 040**	**4 540**	**35 178**

Goods and Services

Table 4.4: Summary of Goods and Services

R thousand	2025/26							
		Additional Appropriation						
	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
Goods and services	243 549	–	–	42 850	–	19 875	62 725	306 274
Administrative fees	1 675	–	–	326	–	37	363	2 038
Advertising	1 719	–	–	1 300	–	–	1 300	3 019
Minor assets	361	–	–	–	–	–	–	361
Audit costs: External	15 000	–	–	–	–	–	–	15 000
Bursaries: Employees	–	–	–	–	–	–	–	–
Catering: Departmental activities	3 245	–	–	825	–	920	1 745	4 990
Communication (G&S)	24 555	–	–	530	–	–	530	25 085
Computer services	618	–	–	5	–	–	5	623
Consultants: Business and advisory services	4 650	–	–	1 486	–	8 560	10 046	14 696
Infrastructure and planning services	3 393	–	–	(235)	–	–	(235)	3 158
Laboratory services	–	–	–	–	–	–	–	–
Legal services (G&S)	7 000	–	–	5 000	–	–	5 000	12 000
Science and technological services	–	–	–	–	–	–	–	–
Contractors	1 921	–	–	5 498	–	1 920	7 418	9 339
Agency and support/outsourced services	3 504	–	–	4 925	–	–	4 925	8 429
Entertainment	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	13 828	–	–	–	–	–	–	13 828
Housing	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	339	–	–	1 079	–	–	1 079	1 418
Inventory: Farming supplies	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	–	–	–	–	–	–	–	–
Inventory: Fuel, oil and gas	–	–	–	–	–	–	–	–
Inventory: Learner and teacher support material	–	–	–	–	–	–	–	–
Inventory: Materials and supplies	45 500	–	–	6 700	–	–	6 700	52 200
Inventory: Medical supplies	–	–	–	–	–	–	–	–
Inventory: Medicine	–	–	–	–	–	–	–	–
Medsas inventory interface	–	–	–	–	–	–	–	–
Inventory: Other supplies	–	–	–	–	–	–	–	–
Consumable supplies	2 215	–	–	(4)	–	–	(4)	2 211
Consumables: Stationery, printing and office supplies	6 000	–	–	30	–	–	30	6 030
Operating leases	40 077	–	–	4 500	–	–	4 500	44 577
Rental and hiring	–	–	–	112	–	–	112	112
Property payments	14 100	–	–	1 900	–	–	1 900	16 000
Transport provided: Departmental activity	601	–	–	300	–	–	300	901
Travel and subsistence	43 666	–	–	6 856	–	3 063	9 919	53 585
Training and development	5 869	–	–	–	–	5 375	5 375	11 244
Operating payments	2 741	–	–	1 076	–	–	1 076	3 817
Venues and facilities	972	–	–	641	–	–	641	1 613

Infrastructure payments

Table 4.5: Summary of departmental infrastructure by category

R thousand	2025/26							
		Additional Appropriation						
	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
Existing infrastructure assets	**3 000**	**–**	**–**	**9 985**	**–**	**–**	**9 985**	**12 985**
Maintenance and repairs	1 500	–	–	–	–	–	–	1 500
Upgrades and additions	–	–	–	1 500	–	–	1 500	1 500
Refurbishment and rehabilitation	1 500	–	–	8 485	–	–	8 485	9 985
New infrastructure assets	**55 840**	**–**	**–**	**(11 451)**	**–**	**–**	**(11 451)**	**44 389**
Infrastructure transfers	**1 127 571**	**–**	**–**	**–**	**–**	**–**	**–**	**1 127 571**
Infrastructure transfers - Current	–	–	–	–	–	–	–	–
Infrastructure transfers - Capital	1 127 571	–	–	–	–	–	–	1 127 571
Infrastructure: Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure: Leases	**37 127**	**–**	**–**	**7 450**	**–**	**–**	**7 450**	**44 577**
Non Infrastructure	**2 950**	**–**	**–**	**(2 950)**	**–**	**–**	**(2 950)**	**–**
Capital infrastructure	1 184 911	–	–	(1 466)	–	–	(1 466)	1 183 445
*Current infrastructure**	38 627	–	–	7 450	–	–	7 450	46 077
Total Infrastructure (including non infrastructure items)	**1 226 488**	**–**	**–**	**3 034**	**–**	**–**	**3 034**	**1 229 522**

Details of adjustments to Estimates of Provincial Expenditure 2025

Roll-overs – R3.129 million

Programme 1: Administration
R893 thousand has been rolled over for Internal Audit Software.

Programme 2: Human Settlements
R2.236 million has been rolled over for completion of the Parliamentary Village project.

Virements and shifts

Table 4.6: Details on virements per programme and economic classification

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

FROM			TO		
Programme by Economic classification	**Motivation**	**R thousand**	**Programme by Economic classification**	**Motivation**	**R thousand**
Programme 2: Human Settlements		**(20 995)**	**Programme 1: Administration**		**20 995**
Compensation of employees	Vacant funded posts	(19 150)	Goods and services	Contractual obligations.	19 150
	Vacant funded posts	(1 050)	Machinery and equipment	To procure office furniture and equipment	1 050
Households	Leave gratuity	(795)	Households	Payment of leave gratuity	795
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-1.6%**			
Programme 3: Cooperative Governance			**Programme 1: Administration**		
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget					
Programme 4: Traditional Institutional Development		**(12 000)**	**Programme 1: Administration**		**6 416**
Compensation of employees	Vacant funded post	(6 216)	Machinery and equipment	To procure office furniture and equipment	6 216
Buildings and other fixed structures	Reclassification from Construction of traditional houses	(200)	Software and other intangible assets	To procure internal audit software	200
			Programme 3: Cooperative Governance		**5 084**
Compensation of employees	Vacant funded posts	(5 084)	Goods and services	Contractual obligations.	5 084
			Programme 5: House of Traditional Leaders		**500**
	Vacant funded posts	(500)	Goods and services	Traditional leaders contractual obligations	500
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-4.7%**			
TOTAL		**(32 995)**	**TOTAL**		**32 995**

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

Other adjustments – R20.152 million

Adjustments due to significant and unforeseeable economic and financial events

Programme 2: Human Settlements
An additional R4.652 million is allocated to cover costs related to Parliamentary Village Bulk.

Programme 3: Cooperative Governance
An additional R7.500 million is allocated to cover costs related to Section 106 investigations and Municipality Skills audit & Capacity Buildings.

Programme 4: Traditional Institutional Development

An additional R3.960 million is allocated to cover costs related to Traditional Leaders and councils.

Programme 5: The House of Traditional Leaders

An additional R4.040 million is allocated to cover costs related to goods and services.

Self-financing expenditure – R5.375 million

Programme 3: Cooperative Governance

An additional amount of the Department received self-financing of R3.375 million from LGSETA, which will be used for skills development.

Programme 4: Traditional Institutional Development

The Department received self-financing of R2 million from LGSETA, which will be used for skills development.

Expenditure for 2024/25 and preliminary expenditure for 2025/26

Table 4.7: Expenditure Trends

	2024/25 Expenditure outcome					2025/26 Preliminary expenditure		
R Thousand	**Adjusted appropriation**	**Apr '24 - Sep '24**	**Apr '24 - Sep '24 % of adjusted appropriation**	**Apr '24 - Mar '25**	**Apr '24 - Mar '25 % of adjusted appropriation**	**Adjusted appropriation**	**Apr '25 - Sep '25**	**Apr '25 - Sep '25 % of adjusted appropriation**
1. Administration	355 852	179 447	50.4	351 287	98.7	391 168	185 227	47.4
2. Human Settlements	1 562 640	783 817	50.2	1 550 196	99.2	1 290 619	580 336	45.0
3. Cooperative Governance	417 523	185 146	44.3	396 098	94.9	424 888	195 858	46.1
4. Traditional Institutional Development	258 402	164 252	63.6	276 655	107.1	246 930	128 373	52.0
5. House of Traditional Leaders	29 211	15 145	51.8	28 832	98.7	35 178	16 374	46.5
Total	**2 623 628**	**1 327 807**	**50.6**	**2 603 068**	**99.2**	**2 388 783**	**1 106 168**	**46.3**
Economic classification								
Current payments	**993 498**	**483 369**	**48.7**	**984 727**	**99.1**	**1 087 773**	**502 469**	**46.2**
Compensation of employees	736 072	358 184	48.7	720 147	97.8	781 499	385 034	49.3
Goods and services	257 426	125 185	48.6	264 580	102.8	306 274	117 435	38.3
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**1 444 319**	**738 547**	**51.1**	**1 443 469**	**99.9**	**1 180 377**	**535 437**	**45.4**
Provinces and municipalities	231	131	56.7	134	58.0	241	66	27.4
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	36 558	28 591	78.2	37 391	102.3	40 800	30 137	73.9
Households	1 407 530	709 825	50.4	1 405 944	99.9	1 139 336	505 234	44.3
Payments for capital assets	**185 811**	**105 891**	**57.0**	**174 824**	**94.1**	**120 633**	**68 262**	**56.6**
Buildings and other fixed structures	62 006	45 342	73.1	77 167	124.5	55 874	28 605	51.2
Machinery and equipment	50 475	43 150	85.5	55 688	110.3	21 566	5 189	24.1
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	73 330	17 399	23.7	41 969	57.2	43 193	34 468	79.8
Payments for financial assets	–	–	–	48	–	–	–	–
Total payments	**2 623 628**	**1 327 807**	**50.6**	**2 603 068**	**99.2**	**2 388 783**	**1 106 168**	**46.3**

Main expenditure trends for the first half of 2025/26

Total expenditure in 2024/25 was R2.603 billion, 99.2 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2024/25 was R1.328 billion, 50.6 per cent of the adjusted appropriation, whereas expenditure in the first half of 2025/26 was R1.106 billion, 46.3 per cent of the adjusted appropriation of R2.389 billion. Compared to the first half of 2024/25, expenditure over the same period in 2025/26 decreased by R221.639 million, 3.7 per cent. This was mainly due to slow spending in the Conditional Grant (HSDG).

Departmental receipts

Table 4.8: Departmental Receipts

	2024/25					2025/26			
		Audited outcome				Actual receipts			
R Thousand	Adjusted estimate	Apr '24 - Sep '24	Apr '24 - Sep '24 % of adjusted estimate	Apr '24 - Mar '25	Apr '24 - Mar '25 % of adjusted estimate	Budget estimate	Adjusted estimate	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted estimate
Departmental receipts	**5 971**	**3 607**	**60.4**	**11 974**	**200.5**	**4 487**	**4 487**	**2 601**	**58.0**
Sales of goods and services other than capital assets	462	299	64.7	613	132.7	462	462	325	70.3
Transfers received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–
Interest, dividends and rent on land	5 192	2 684	51.7	5 060	97.5	3 810	3 810	2 150	56.4
Sales of capital assets	240	180	75.0	210	87.5	140	140	–	–
Financial transactions in assets and liabilities	77	444	576.6	6 091	7 910.4	75	75	126	168.0
Tax receipts	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–
Total	**5 971**	**3 607**	**60.4**	**11 974**	**200.5**	**4 487**	**4 487**	**2 601**	**58.0**

Main departmental revenue trends for the first half of 2025/26

Mid-year revenue in 2024/25 was R3.607 million, 60.4 per cent of the adjusted estimate, whereas revenue for the first half of 2025/26 was R2.601 million, 58.0 per cent of the adjusted estimate of R4.487 million. Compared to the first half of 2024/25, revenue over the same period in 2025/26 decreased by R1.006 million, and 27.9 per cent. This was mainly due to Interest on bank account.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

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

	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Administration	**2 469**	**–**	**–**	**795**	**–**	**–**	**795**	**3 264**
Provinces and municipalities	241	–	–	–	–	–	–	241
Households	2 228	–	–	795	–	–	795	3 023
2. Human Settlements	**1 130 220**	**2 236**	**–**	**(795)**	**–**	**4 652**	**6 093**	**1 136 313**
Households	1 130 220	2 236	–	(795)	–	4 652	6 093	1 136 313
4. Traditional Institutional Development	**39 800**	**–**	**–**	**–**	**–**	**1 000**	**1 000**	**40 800**
Non-profit institutions	39 800	–	–	–	–	1 000	1 000	40 800
Total	**1 172 489**	**2 236**	**–**	**–**	**–**	**5 652**	**7 888**	**1 180 377**

Summary of changes to conditional grants

Table 4.10: Summary of changes to conditional grants

	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
2. Human Settlements	**1 127 571**	**–**	**–**	**–**	**–**	**–**	**–**	**1 127 571**
Human Settlements Development Grant	942 978	–	–	–	–	–	–	942 978
Informal Settlements Upgrading Partnership Grant	184 593	–	–	–	–	–	–	184 593
3. Cooperative Governance	**3 504**	**–**	**–**	**–**	**–**	**–**	**–**	**3 504**
Expanded Public Works Programme Integrated Grant for Provinces	3 504	–	–	–	–	–	–	3 504
Total	**1 131 075**	**–**	**–**	**–**	**–**	**–**	**–**	**1 131 075**

Vote 05

Agriculture, Rural Development, Land and Environmental Affairs

Adjusted budget summary

Table 5.1: Adjusted Budget Summary

	2025/26			
R thousand	**Main Appropriation**	**Adjusted Appropriation**	**Decrease**	**Increase**
Amount to be appropriated	**1 615 634**	**1 991 627**	**–**	**375 993**
of which:				
Current payments	1 340 383	1 396 851	–	56 468
Transfers and subsidies	17 678	48 178	–	30 500
Payments for capital assets	257 573	546 598	–	289 025
Payments for financial assets	–	–	–	–
Direct Charge against Provincial Revenue Fund	–	–	–	–
Executive authority	**MEC for Agriculture, Rural Development, Land and Environmental Affairs**			
Accounting officer	**Head: Agriculture, Rural Development, Land and Environmental Affairs**			

Summary of Revenue

Table 5.2: Summary of Receipts

Programme	2025/26							
		Additional Appropriation						
R thousand	**Main Appropriation**	**Roll-overs**	**Unforeseeable / Unavoidable**	**Virements and Shifts**	**Declared Unspent Funds**	**Other Adjustments**	**Total Additional Appropriation**	**Adjusted Appropriation**
Equitable Share	1 298 116	–	–	–	–	–	–	1 298 116
Conditional grants	272 497	29 631	279 862	–	–	–	309 493	581 990
Comprehensive Agricultural Support Programme Grant	*178 650*	*29 631*	*279 862*	–	–	–	*309 493*	*488 143*
Ilima/Letsema Projects Grant	*78 222*	–	–	–	–	–	–	*78 222*
Land Care Programme Grant: Poverty Relief and Infrastructure Development	*10 341*	–	–	–	–	–	–	*10 341*
Expanded Public Works Programme Intergrated Grant for Provinces	*5 284*	–	–	–	–	–	–	*5 284*
Own Revenue	45 021	–	–	–	–	–	–	45 021
Other	–	–	–	–	–	66 500	66 500	66 500
Total Revenue	**1 615 634**	**29 631**	**279 862**	**–**	**–**	**66 500**	**375 993**	**1 991 627**

Mission

To facilitate an integrated, Comprehensive, Sustainable Environmental and Agricultural Development in communities through ensuring social cohesion and collaboration by all sectors of society.

Adjusted Estimates of Provincial Expenditure 2025

Table 5.3: Adjusted Estimates

Programme R thousand	2025/26 Main Appropriation	Additional Appropriation Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Administration	217 837	–	–	1 421	–	–	1 421	219 258
2. Sustainable Resource Use and Management	76 546	–	279 862	(1 000)	–	–	278 862	355 408
3. Agricultural Producer Support and Development	712 289	28 924	–	1 500	–	52 500	82 924	795 213
4. Veterinary Services	155 705	–	–	(500)	–	–	(500)	155 205
5. Research and Technology Development Services	73 040	–	–	(1 421)	–	–	(1 421)	71 619
6. Agricultural Economics Services	159 867	–	–	–	–	5 000	5 000	164 867
7. Agricultural Education and Training	29 698	707	–	2 500	–	–	3 207	32 905
8. Rural Development Coordination	25 883	–	–	–	–	–	–	25 883
9. Environmental Affairs	164 769	–	–	(2 500)	–	9 000	6 500	171 269
Total	**1 615 634**	**29 631**	**279 862**	**–**	**–**	**66 500**	**375 993**	**1 991 627**
Economic classification								
Current payments	**1 340 383**	**707**	**30 000**	**(9 239)**	**–**	**35 000**	**56 468**	**1 396 851**
Compensation of employees	802 161	–	–	(12 000)	–	–	(12 000)	790 161
Goods and services	538 222	707	30 000	2 761	–	35 000	68 468	606 690
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**17 678**	**–**	**–**	**30 500**	**–**	**–**	**30 500**	**48 178**
Provinces and municipalities	500	–	–	200	–	–	200	700
Departmental agencies and accounts	2 338	–	–	300	–	–	300	2 638
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	30 000	–	–	30 000	30 000
Non-profit institutions	–	–	–	–	–	–	–	–
Households	14 840	–	–	–	–	–	–	14 840
Payments for capital assets	**257 573**	**28 924**	**249 862**	**(21 261)**	**–**	**31 500**	**289 025**	**546 598**
Buildings and other fixed structures	241 391	26 006	249 862	(45 065)	–	31 500	262 303	503 694
Machinery and equipment	14 182	2 918	–	23 541	–	–	26 459	40 641
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	1 000	–	–	(137)	–	–	(137)	863
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	1 000	–	–	400	–	–	400	1 400
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**1 615 634**	**29 631**	**279 862**	**–**	**–**	**66 500**	**375 993**	**1 991 627**

Programme 1: Administration

Table 5.3.1: Administration

Subprogramme R thousand	2025/26 Main Appropriation	Additional Appropriation Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Office of the MEC	11 053	–	–	–	–	–	–	11 053
2. Senior Management	36 191	–	–	(50)	–	–	(50)	36 141
3. Corporate Services	76 854	–	–	271	–	–	271	77 125
4. Financial Management	81 338	–	–	1 200	–	–	1 200	82 538
5. Communication Services	12 401	–	–	–	–	–	–	12 401
Total	**217 837**	**–**	**–**	**1 421**	**–**	**–**	**1 421**	**219 258**
Economic classification								
Current payments	**186 177**	**–**	**–**	**(98)**	**–**	**–**	**(98)**	**186 079**
Compensation of employees	134 454	–	–	–	–	–	–	134 454
Goods and services	51 723	–	–	(98)	–	–	(98)	51 625
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**17 678**	**–**	**–**	**500**	**–**	**–**	**500**	**18 178**
Provinces and municipalities	500	–	–	200	–	–	200	700
Departmental agencies and accounts	2 338	–	–	300	–	–	300	2 638
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	14 840	–	–	–	–	–	–	14 840
Payments for capital assets	**13 982**	**–**	**–**	**1 019**	**–**	**–**	**1 019**	**15 001**
Buildings and other fixed structures	1 500	–	–	–	–	–	–	1 500
Machinery and equipment	11 482	–	–	1 019	–	–	1 019	12 501
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	1 000	–	–	–	–	–	–	1 000
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**217 837**	**–**	**–**	**1 421**	**–**	**–**	**1 421**	**219 258**

Programme 2: Sustainable Resource Management

Table 5.3.2: Sustainable Resource Use and Management

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	**Main Appropriation**	**Roll-overs**	**Unforeseeable / Unavoidable**	**Virements and Shifts**	**Declared Unspent Funds**	**Other Adjustments**	**Total Additional Appropriation**	**Adjusted Appropriation**
1. Agricultural Engineering Services	48 207	–	–	–	–	–	–	48 207
2. Land Care	15 270	–	–	–	–	–	–	15 270
3. Land Use Management	3 920	–	–	(1 000)	–	–	(1 000)	2 920
4. Disaster Risk Reduction	9 149	–	279 862	–	–	–	279 862	289 011
Total	**76 546**	**–**	**279 862**	**(1 000)**	**–**	**–**	**278 862**	**355 408**
Economic classification								
Current payments	**76 546**	**–**	**30 000**	**(1 550)**	**–**	**–**	**28 450**	**104 996**
Compensation of employees	49 950	–	–	–	–	–	–	49 950
Goods and services	26 596	–	30 000	(1 550)	–	–	28 450	55 046
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	**–**	**–**	**249 862**	**550**	**–**	**–**	**250 412**	**250 412**
Buildings and other fixed structures	–	–	249 862	–	–	–	249 862	249 862
Machinery and equipment	–	–	–	150	–	–	150	150
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	400	–	–	400	400
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**76 546**	**–**	**279 862**	**(1 000)**	**–**	**–**	**278 862**	**355 408**

Programme 3: Agricultural Producer Support and Development

Table 5.3.3: Agricultural Producer Support and Development

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	**Main Appropriation**	**Roll-overs**	**Unforeseeable / Unavoidable**	**Virements and Shifts**	**Declared Unspent Funds**	**Other Adjustments**	**Total Additional Appropriation**	**Adjusted Appropriation**
1. Producer Support Services	82 589	–	–	–	–	–	–	82 589
2. Extension and Advisory Services	526 624	28 924	–	1 500	–	52 500	82 924	609 548
3. Food Security	103 076	–	–	–	–	–	–	103 076
Total	**712 289**	**28 924**	**–**	**1 500**	**–**	**52 500**	**82 924**	**795 213**
Economic classification								
Current payments	**507 447**	**–**	**–**	**(6 500)**	**–**	**30 000**	**23 500**	**530 947**
Compensation of employees	249 045	–	–	(12 000)	–	–	(12 000)	237 045
Goods and services	258 402	–	–	5 500	–	30 000	35 500	293 902
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**–**	**–**	**–**	**30 000**	**–**	**–**	**30 000**	**30 000**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	30 000	–	–	30 000	30 000
Non-profit institutions	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–
Payments for capital assets	**204 842**	**28 924**	**–**	**(22 000)**	**–**	**22 500**	**29 424**	**234 266**
Buildings and other fixed structures	204 842	26 006	–	(44 565)	–	22 500	3 941	208 783
Machinery and equipment	–	2 918	–	22 565	–	–	25 483	25 483
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**712 289**	**28 924**	**–**	**1 500**	**–**	**52 500**	**82 924**	**795 213**

Programme 4: Veterinary Services

Table 5.3.4: Veterinary Services

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Animal Health	105 058	–	–	(500)	–	–	(500)	104 558
2. Veterinary Public Health	35 629	–	–	–	–	–	–	35 629
3. Veterinary Diagnosis Services	15 018	–	–	–	–	–	–	15 018
4. Veterinary Technical Support Services	–	–	–	–	–	–	–	–
Total	**155 705**	**–**	**–**	**(500)**	**–**	**–**	**(500)**	**155 205**
Economic classification								
Current payments	**155 005**	**–**	**–**	**–**	**–**	**–**	**–**	**155 005**
Compensation of employees	124 678	–	–	–	–	–	–	124 678
Goods and services	30 327	–	–	–	–	–	–	30 327
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	**700**	**–**	**–**	**(500)**	**–**	**–**	**(500)**	**200**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	700	–	–	(500)	–	–	(500)	200
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**155 705**	**–**	**–**	**(500)**	**–**	**–**	**(500)**	**155 205**

Programme 5: Research and Technology Development Services

Table 5.3.5: Research and Technology Development Services

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Agricultural Research	37 484	–	–	–	–	–	–	37 484
2. Technology Transfer Services	10 227	–	–	–	–	–	–	10 227
3. Research Infrastructure Support Services	25 329	–	–	(1 421)	–	–	(1 421)	23 908
Total	**73 040**	**–**	**–**	**(1 421)**	**–**	**–**	**(1 421)**	**71 619**
Economic classification								
Current payments	**71 240**	**–**	**–**	**(1 421)**	**–**	**–**	**(1 421)**	**69 819**
Compensation of employees	51 917	–	–	–	–	–	–	51 917
Goods and services	19 323	–	–	(1 421)	–	–	(1 421)	17 902
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	**1 800**	**–**	**–**	**–**	**–**	**–**	**–**	**1 800**
Buildings and other fixed structures	800	–	–	–	–	–	–	800
Machinery and equipment	–	–	–	137	–	–	137	137
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	1 000	–	–	(137)	–	–	(137)	863
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**73 040**	**–**	**–**	**(1 421)**	**–**	**–**	**(1 421)**	**71 619**

Programme 6: Agricultural Economics Services

Table 5.3.6: Agricultural Economics Services

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Production Economics and Marketing Support	140 886	–	–	–	–	5 000	5 000	145 886
2. Agro-Processing Support	–	–	–	–	–	–	–	–
3. Macroeconomics Support	18 981	–	–	–	–	–	–	18 981
Total	**159 867**	**–**	**–**	**–**	**–**	**5 000**	**5 000**	**164 867**
Economic classification								
Current payments	**127 139**	**–**	**–**	**–**	**–**	**5 000**	**5 000**	**132 139**
Compensation of employees	22 760	–	–	–	–	–	–	22 760
Goods and services	104 379	–	–	–	–	5 000	5 000	109 379
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	**32 728**	**–**	**–**	**–**	**–**	**–**	**–**	**32 728**
Buildings and other fixed structures	32 728	–	–	–	–	–	–	32 728
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	**159 867**	**–**	**–**	**–**	**–**	**5 000**	**5 000**	**164 867**

Programme 7: Agricultural Education and Training

Table 5.3.7: Agricultural Education and Training

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Higher Education and Training	–	–	–	–	–	–	–	–
2. Agricultural Skills Development	29 698	707	–	2 500	–	–	3 207	32 905
Total	**29 698**	**707**	**–**	**2 500**	**–**	**–**	**3 207**	**32 905**
Economic classification								
Current payments	**29 177**	**707**	**–**	**2 500**	**–**	**–**	**3 207**	**32 384**
Compensation of employees	20 947	–	–	–	–	–	–	20 947
Goods and services	8 230	707	–	2 500	–	–	3 207	11 437
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	**521**	**–**	**–**	**–**	**–**	**–**	**–**	**521**
Buildings and other fixed structures	521	–	–	(500)	–	–	(500)	21
Machinery and equipment	–	–	–	500	–	–	500	500
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**29 698**	**707**	**–**	**2 500**	**–**	**–**	**3 207**	**32 905**

Programme 8: Rural Development Coordination

Table 5.3.8: Rural Development Coordination

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Rural Development Coordination	20 762	–	–	–	–	–	–	20 762
2. Social Facilitation	5 121	–	–	–	–	–	–	5 121
Total	**25 883**	**–**	**–**	**–**	**–**	**–**	**–**	**25 883**
Economic classification								
Current payments	**25 883**	**–**	**–**	**–**	**–**	**–**	**–**	**25 883**
Compensation of employees	21 922	–	–	–	–	–	–	21 922
Goods and services	3 961	–	–	–	–	–	–	3 961
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–
Payments for capital assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**25 883**	**–**	**–**	**–**	**–**	**–**	**–**	**25 883**

Programme 9: Environmental Affairs

Table 5.3.9: Environmental Affairs

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. CD: Office Support	12 640	–	–	(1 000)	–	–	(1 000)	11 640
2. Environmental Policy, Planning and Coordination	5 173	–	–	120	–	–	120	5 293
3. Compliance and Enforcement	14 992	–	–	(1 000)	–	–	(1 000)	13 992
4. Environmental Quality Management	32 669	–	–	–	–	–	–	32 669
5. Biodiversity Management	–	–	–	–	–	9 000	9 000	9 000
6. Environmental Empowerment Services	99 295	–	–	(620)	–	–	(620)	98 675
Total	**164 769**	**–**	**–**	**(2 500)**	**–**	**9 000**	**6 500**	**171 269**
Economic classification								
Current payments	**161 769**	**–**	**–**	**(2 170)**	**–**	**–**	**(2 170)**	**159 599**
Compensation of employees	126 488	–	–	–	–	–	–	126 488
Goods and services	35 281	–	–	(2 170)	–	–	(2 170)	33 111
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–
Payments for capital assets	**3 000**	**–**	**–**	**(330)**	**–**	**9 000**	**8 670**	**11 670**
Buildings and other fixed structures	1 000	–	–	–	–	9 000	9 000	10 000
Machinery and equipment	2 000	–	–	(330)	–	–	(330)	1 670
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**164 769**	**–**	**–**	**(2 500)**	**–**	**9 000**	**6 500**	**171 269**

Goods and Services

Table 5.4: Summary of Goods and Services

R thousand	2025/26							
		Additional Appropriation						
	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
Goods and services	538 222	707	30 000	2 761	–	35 000	68 468	606 690
Administrative fees	3 890	–	–	(30)	–	–	(30)	3 860
Advertising	2 793	–	–	–	–	–	–	2 793
Minor assets	1 083	–	–	–	–	–	–	1 083
Audit costs: External	8 527	–	–	–	–	–	–	8 527
Bursaries: Employees	–	–	–	–	–	–	–	–
Catering: Departmental activities	2 138	–	–	(50)	–	–	(50)	2 088
Communication (G&S)	19 242	–	–	(27)	–	30 000	29 973	49 215
Computer services	3 670	–	–	(8)	–	–	(8)	3 662
Consultants: Business and advisory services	3 241	–	–	(150)	–	–	(150)	3 091
Infrastructure and planning services	3 731	–	–	–	–	–	–	3 731
Laboratory services	2 040	–	–	–	–	–	–	2 040
Legal services (G&S)	9 659	–	–	(1 000)	–	–	(1 000)	8 659
Science and technological services	–	–	–	–	–	–	–	–
Contractors	62 632	–	30 000	(70)	–	–	29 930	92 562
Agency and support/outsourced services	103 314	–	–	(19)	–	5 000	4 981	108 295
Entertainment	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	10 515	–	–	–	–	–	–	10 515
Housing	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	2 331	–	–	–	–	–	–	2 331
Inventory: Farming supplies	110 036	–	–	(200)	–	–	(200)	109 836
Inventory: Food and food supplies	4 752	–	–	–	–	–	–	4 752
Inventory: Fuel, oil and gas	6 633	–	–	(1 421)	–	–	(1 421)	5 212
Inventory: Learner and teacher support material	420	–	–	–	–	–	–	420
Inventory: Materials and supplies	2 357	–	–	(800)	–	–	(800)	1 557
Inventory: Medical supplies	5 097	–	–	–	–	–	–	5 097
Inventory: Medicine	10 433	–	–	–	–	–	–	10 433
Medsas inventory interface	–	–	–	–	–	–	–	–
Inventory: Other supplies	6 654	–	–	–	–	–	–	6 654
Consumable supplies	6 452	–	–	4 000	–	–	4 000	10 452
Consumables: Stationery, printing and office supplies	6 490	–	–	–	–	–	–	6 490
Operating leases	26 164	–	–	–	–	–	–	26 164
Rental and hiring	551	–	–	–	–	–	–	551
Property payments	16 418	–	–	120	–	–	120	16 538
Transport provided: Departmental activity	564	–	–	–	–	–	–	564
Travel and subsistence	44 756	–	–	2 500	–	–	2 500	47 256
Training and development	10 971	707	–	(14)	–	–	693	11 664
Operating payments	38 325	–	–	50	–	–	50	38 375
Venues and facilities	2 343	–	–	(120)	–	–	(120)	2 223

Infrastructure payments

Table 5.5: Summary of departmental infrastructure by category

R thousand	2025/26							
		Additional Appropriation						
	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
Existing infrastructure assets	**93 731**	**26 006**	**249 862**	**–**	**–**	**20 000**	**295 868**	**389 599**
Maintenance and repairs	–	–	–	–	–	–	–	–
Upgrades and additions	80 267	26 006	–	–	–	–	26 006	106 273
Refurbishment and rehabilitation	13 464	–	249 862	–	–	20 000	269 862	283 326
New infrastructure assets	**147 660**	**–**	**–**	**(45 065)**	**–**	**11 500**	**(33 565)**	**114 095**
Infrastructure transfers	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure transfers - Current	–	–	–	–	–	–	–	–
Infrastructure transfers - Capital	–	–	–	–	–	–	–	–
Infrastructure: Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure: Leases	**21 758**	**–**	**–**	**–**	**–**	**–**	**–**	**21 758**
Non Infrastructure	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Capital infrastructure	241 391	26 006	249 862	(45 065)	–	31 500	262 303	503 694
*Current infrastructure**	21 758	–	–	–	–	–	–	21 758
Total Infrastructure (including non infrastructure items)	**263 149**	**26 006**	**249 862**	**(45 065)**	**–**	**31 500**	**262 303**	**525 452**

Details of adjustments to Estimates of Provincial Expenditure 2025

Roll-overs – R29.631 million

Programme 3: Agricultural Producer Support and Development

R29.631 million has been rolled over for the Comprehensive Agricultural Support Programme Grant to finalize committed infrastructure projects.

Unforeseeable and unavoidable expenditure – R279.962 million

Programme 2: Sustainable Resource Use and Development

An additional R279.962 million is allocated for the reconstruction and rehabilitation of provincial infrastructure damaged by rainfall, flooding, thunderstorms and strong winds that occurred between April 2024 and June 2025 under Comprehensive Agricultural Support Programme Grant.

Virements and shifts

Table 5.6: Details on virements per programme and economic classification

Programmes

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

FROM			TO		
Programme by Economic classification	**Motivation**	**R thousand**	**Programme by Economic classification**	**Motivation**	**R thousand**
Programme 2: Sustainable Resource Use and Management		**(1 000)**	**Programme 7: Agricultural Education and Training**		**1 000**
Goods and services	Savings realiased from projects	(1 000)	Goods and services	Leadership programme	1 000
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-1.3%**			
Programme 4: Veterinary Services		**(500)**	**Programme 1: Administration**		**500**
Machinery and equipment	Savings realised on Government fleet	(500)	Machinery and equipment	Procurement of Government fleet	500
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-0.3%**			
Programme 5: Research and Technology Development Services		**(1 421)**	**Programme 3: Agricultural Producer Support and Development**		**1 000**
Goods and services	Savings realialised on contractors	(1 000)	Goods and services	Contractual obligations	1 000
			Programme 1: Administration		**421**
	Savings realialised under fuel, oil and gas	(300)	Departmental agencies and accounts	Leave gratuity	300
	Savings realialised under contractors.	(121)	Provinces and municipalities	Motor vehicle licenses	121
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-1.9%**			
Programme 9: Environmental Affairs		**(2 500)**	**Programme 7: Agricultural Education and Training**		**1 500**
Goods and services	Realised savings under Casual Laboratory	(1 500)	Goods and services	Training for farmers	1 500
			Programme 3: Agricultural Producer Support and Development		**500**
	Realised savings under Legal Services	(500)	Goods and services	Contractual obligations	500
			Programme 1: Administration		**500**
	Savings under Agency and Support	(170)	Machinery and equipment	Procurement of furniture	170
Machinery and equipment	Realised savings on machinery	(330)		Payment for office furniture	330
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-1.5%**			
TOTAL		**(5 421)**	**TOTAL**		**5 421**

1. Provincial Treasury approval has been obtained.

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

Other adjustments – R66.5 million

Adjustments due to significant and unforeseeable economic and financial events

Programme 3: Agricultural Producer Support and Development
An additional R20 million is allocated for the completion of the Mkhondo Agrihub project.
An additional R2.5 million is allocated to cover expenditure incurred related to the Agricultural Show.
An additional R30 million is allocated for production support.

Programme 6: Agricultural Economics Services
An additional R5 million to provide nutrition at the Mkhondo Boarding School.

Programme 9: Environmental Affairs
An additional R9 million for the completion of the Songimvelo biodiversity project.

Expenditure for 2024/25 and preliminary expenditure for 2025/26

Table 5.4: Summary of Goods and Services

	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
Goods and services	538 222	707	30 000	2 761	–	35 000	68 468	606 690
Administrative fees	3 890	–	–	(30)	–	–	(30)	3 860
Advertising	2 793	–	–	–	–	–	–	2 793
Minor assets	1 083	–	–	–	–	–	–	1 083
Audit costs: External	8 527	–	–	–	–	–	–	8 527
Bursaries: Employees	–	–	–	–	–	–	–	–
Catering: Departmental activities	2 138	–	–	(50)	–	–	(50)	2 088
Communication (G&S)	19 242	–	–	(27)	–	30 000	29 973	49 215
Computer services	3 670	–	–	(8)	–	–	(8)	3 662
Consultants: Business and advisory services	3 241	–	–	(150)	–	–	(150)	3 091
Infrastructure and planning services	3 731	–	–	–	–	–	–	3 731
Laboratory services	2 040	–	–	–	–	–	–	2 040
Legal services (G&S)	9 659	–	–	(1 000)	–	–	(1 000)	8 659
Science and technological services	–	–	–	–	–	–	–	–
Contractors	62 632	–	30 000	(70)	–	–	29 930	92 562
Agency and support/outsourced services	103 314	–	–	(19)	–	5 000	4 981	108 295
Entertainment	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	10 515	–	–	–	–	–	–	10 515
Housing	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	2 331	–	–	–	–	–	–	2 331
Inventory: Farming supplies	110 036	–	–	(200)	–	–	(200)	109 836
Inventory: Food and food supplies	4 752	–	–	–	–	–	–	4 752
Inventory: Fuel, oil and gas	6 633	–	–	(1 421)	–	–	(1 421)	5 212
Inventory: Learner and teacher support material	420	–	–	–	–	–	–	420
Inventory: Materials and supplies	2 357	–	–	(800)	–	–	(800)	1 557
Inventory: Medical supplies	5 097	–	–	–	–	–	–	5 097
Inventory: Medicine	10 433	–	–	–	–	–	–	10 433
Medsas inventory interface	–	–	–	–	–	–	–	–
Inventory: Other supplies	6 654	–	–	–	–	–	–	6 654
Consumable supplies	6 452	–	–	4 000	–	–	4 000	10 452
Consumables: Stationery, printing and office supplies	6 490	–	–	–	–	–	–	6 490
Operating leases	26 164	–	–	–	–	–	–	26 164
Rental and hiring	551	–	–	–	–	–	–	551
Property payments	16 418	–	–	120	–	–	120	16 538
Transport provided: Departmental activity	564	–	–	–	–	–	–	564
Travel and subsistence	44 756	–	–	2 500	–	–	2 500	47 256
Training and development	10 971	707	–	(14)	–	–	693	11 664
Operating payments	38 325	–	–	50	–	–	50	38 375
Venues and facilities	2 343	–	–	(120)	–	–	(120)	2 223

Main expenditure trends for the first half of 2025/26

Total expenditure in 2024/25 was R1.629 billion, 97.5 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2024/25 was R766.425 million, 45.9 per cent of the adjusted appropriation, whereas expenditure in the first half of 2025/26 was R713.482 million, 44.2 per cent of the adjusted appropriation of R1.991 billion. Compared to the first half of 2024/25, expenditure over the same period in 2025/26 decreased by R52.943 million, 6.9 per cent. This was mainly due to decreased spending on court cases.

Departmental receipts

Table 5.8: Departmental Receipts

	2024/25					2025/26			
		Audited outcome				Actual receipts			
R Thousand	Adjusted estimate	Apr '24 - Sep '24	Apr '24 - Sep '24 % of adjusted estimate	Apr '24 - Mar '25	Apr '24 - Mar '25 % of adjusted estimate	Budget estimate	Adjusted estimate	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted estimate
Departmental receipts	**4 890**	**2 829**	**57.9**	**8 367**	**171.1**	**5 070**	**6 119**	**6 119**	**100.0**
Sales of goods and services other than capital assets	2 278	1 547	67.9	2 925	128.4	2 490	1 600	1 600	100.0
Transfers received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	2 612	563	21.6	2 920	111.8	2 580	2 192	2 192	100.0
Interest, dividends and rent on land	–	473	–	1 374	–	–	779	779	100.0
Sales of capital assets	–	53	–	130	–	–	292	292	100.0
Financial transactions in assets and liabilities	–	193	–	1 018	–	–	1 256	1 256	100.0
Tax receipts	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–
Total	**4 890**	**2 829**	**57.9**	**8 367**	**171.1**	**5 070**	**6 119**	**6 119**	**100.0**

Main departmental revenue trends for the first half of 2025/26

Mid-year revenue in 2024/25 was R2.829 million, 57.9 per cent of the adjusted estimate, whereas revenue for the first half of 2025/26 was R6.119 million, 120.7 per cent of the adjusted estimate of R5.070 million. Compared to the first half of 2024/25, revenue over the same period in 2025/26 increased by R3.290 million, 116.2 per cent. This was mainly due to spot fines.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

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

	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Administration	**17 678**	**–**	**–**	**500**	**–**	**–**	**500**	**18 178**
Provinces and municipalities	500	–	–	200	–	–	200	700
Departmental agencies and accounts	2 338	–	–	300	–	–	300	2 638
Households	14 840	–	–	–	–	–	–	14 840
3. Agricultural Producer Support and Development	**–**	**–**	**–**	**30 000**	**–**	**–**	**30 000**	**30 000**
Public corporations and private enterprises	–	–	–	30 000	–	–	30 000	30 000
Total	**17 678**	**–**	**–**	**30 500**	**–**	**–**	**30 500**	**48 178**

Summary of changes to conditional grants

Table 5.10: Summary of changes to conditional grants

R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
	2025/26							
		Additional Appropriation						
2. Sustainable Resource Use and Management	**10 341**	**–**	**279 962**	**–**	**–**	**–**	**279 962**	**290 303**
Land Care Programme Grant: Poverty Relief and Infrastructure Development	10 341	–	–	–	–	–	–	10 341
Comprehensive Agricultural Support Programme Grant	–	–	279 962	–	–	–	279 962	279 962
3. Agricultural Producer Support and Development	**245 067**	**28 924**	**–**	**–**	**–**	**–**	**28 924**	**273 991**
Comprehensive Agricultural Support Programme Grant	166 845	28 924	–	–	–	–	28 924	195 769
Ilima/Letsema Projects Grant	78 222	–	–	–	–	–	–	78 222
4. Veterinary Services	**4 000**	**–**	**–**	**–**	**–**	**–**	**–**	**4 000**
Comprehensive Agricultural Support Programme Grant	4 000	–	–	–	–	–	–	4 000
7. Agricultural Education and Training	**7 805**	**707**	**–**	**–**	**–**	**–**	**707**	**8 512**
Comprehensive Agricultural Support Programme Grant	7 805	707	–	–	–	–	707	8 512
9. Environmental Affairs	**5 284**	**–**	**–**	**–**	**–**	**–**	**–**	**5 284**
Expanded Public Works Programme Intergrated Grant for Provinces	5 284	–	–	–	–	–	–	5 284
Total	**272 497**	**29 631**	**279 962**	**–**	**–**	**–**	**309 593**	**582 090**

Vote 06

Economic Development and Tourism

Adjusted budget summary

Table 6.1: Adjusted Budget Summary

R thousand	2025/26 Main Appropriation	Adjusted Appropriation	Decrease	Increase
Amount to be appropriated	**1 324 261**	**1 423 941**	**–**	**99 680**
of which:				
Current payments	299 041	307 301	–	8 260
Transfers and subsidies	982 385	1 014 822	–	32 437
Payments for capital assets	42 835	101 815	–	58 980
Payments for financial assets	–	3	–	3
Direct Charge against Provincial Revenue Fund	–	–	–	–
Executive authority	**MEC for Economic Development and Tourism**			
Accounting officer	**Head: Economic Development and Tourism**			

Summary of Revenue

Table 6.2: Summary of Receipts

Programme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
Equitable Share	1 240 355	–	–	–	–	–	–	1 240 355
Conditional grants	3 853	–	–	–	–	–	–	3 853
Expanded Public Works Programme Intergrated Grant for Provinces	*3 853*	–	–	–	–	–	–	*3 853*
Own Revenue	–	–	–	–	–	–	–	–
Other	80 053	25 963	–	–	–	73 717	99 680	179 733
Total Revenue	**1 324 261**	**25 963**	**–**	**–**	**–**	**73 717**	**99 680**	**1 423 941**

Mission

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

Adjusted Estimates of Provincial Expenditure 2025

Table 6.3: Adjusted Estimates

Programme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Administration	131 325	–	–	6 209	–	–	6 209	137 534
2. Integrated Economic Development	385 764	25 963	–	(6 573)	–	42 017	61 407	447 171
3. Trade and Sector Development	97 639	–	–	348	–	7 000	7 348	104 987
4. Business Regulation and Governance	167 461	–	–	(19)	–	9 000	8 981	176 442
5. Economic Planning	23 720	–	–	(688)	–	–	(688)	23 032
6. Tourism	518 352	–	–	723	–	15 700	16 423	534 775
Total	**1 324 261**	**25 963**	**–**	**–**	**–**	**73 717**	**99 680**	**1 423 941**
Economic classification								
Current payments	**299 041**	**–**	**–**	**(1 740)**	**–**	**10 000**	**8 260**	**307 301**
Compensation of employees	195 060	–	–	(7 548)	–	–	(7 548)	187 512
Goods and services	103 981	–	–	5 808	–	10 000	15 808	119 789
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**982 385**	**–**	**–**	**737**	**–**	**31 700**	**32 437**	**1 014 822**
Provinces and municipalities	31	–	–	–	–	–	–	31
Departmental agencies and accounts	638 765	–	–	58 451	–	21 700	80 151	718 916
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	342 984	–	–	(68 938)	–	10 000	(58 938)	284 046
Non-profit institutions	–	–	–	10 921	–	–	10 921	10 921
Households	605	–	–	303	–	–	303	908
Payments for capital assets	**42 835**	**25 963**	**–**	**1 000**	**–**	**32 017**	**58 980**	**101 815**
Buildings and other fixed structures	38 053	25 963	–	–	–	32 017	57 980	96 033
Machinery and equipment	4 782	–	–	1 000	–	–	1 000	5 782
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**3**	**–**	**–**	**3**	**3**
Total	**1 324 261**	**25 963**	**–**	**–**	**–**	**73 717**	**99 680**	**1 423 941**

Programme 1: Administration

Table 6.3.1: Administration

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Office of MEC	13 464	–	–	1 476	–	–	1 476	14 940
2. Senior Management (HOD)	11 363	–	–	1 521	–	–	1 521	12 884
3. Financial Management	60 567	–	–	1 981	–	–	1 981	62 548
4. Corporate Services	45 931	–	–	1 231	–	–	1 231	47 162
Total	**131 325**	**–**	**–**	**6 209**	**–**	**–**	**6 209**	**137 534**
Economic classification								
Current payments	**125 907**	**–**	**–**	**4 906**	**–**	**–**	**4 906**	**130 813**
Compensation of employees	90 994	–	–	(2 849)	–	–	(2 849)	88 145
Goods and services	34 913	–	–	7 755	–	–	7 755	42 668
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**636**	**–**	**–**	**303**	**–**	**–**	**303**	**939**
Provinces and municipalities	31	–	–	–	–	–	–	31
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	605	–	–	303	–	–	303	908
Payments for capital assets	**4 782**	**–**	**–**	**1 000**	**–**	**–**	**1 000**	**5 782**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	4 782	–	–	1 000	–	–	1 000	5 782
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**131 325**	**–**	**–**	**6 209**	**–**	**–**	**6 209**	**137 534**

Programme 2: Integrated Development Services

Table 6.3.2: Integrated Economic Development

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. CD:Office Support	1 995	–	–	200	–	–	200	2 195
2. Enterprise Development	332 767	25 963	–	(1 443)	–	42 017	66 537	399 304
3. Local Economic Development	6 936	–	–	200	–	–	200	7 136
4. Economic Empowerment	8 003	–	–	(730)	–	–	(730)	7 273
5. Regional Directors	36 063	–	–	(4 800)	–	–	(4 800)	31 263
Total	**385 764**	**25 963**	**–**	**(6 573)**	**–**	**42 017**	**61 407**	**447 171**
Economic classification								
Current payments	**74 111**	**–**	**–**	**(6 576)**	**–**	**–**	**(6 576)**	**67 535**
Compensation of employees	34 188	–	–	(1 579)	–	–	(1 579)	32 609
Goods and services	39 923	–	–	(4 997)	–	–	(4 997)	34 926
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**273 600**	**–**	**–**	**–**	**–**	**10 000**	**10 000**	**283 600**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	3 000	–	–	3 000	3 000
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	273 600	–	–	(3 000)	–	10 000	7 000	280 600
Non-profit institutions	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–
Payments for capital assets	**38 053**	**25 963**	**–**	**–**	**–**	**32 017**	**57 980**	**96 033**
Buildings and other fixed structures	38 053	25 963	–	–	–	32 017	57 980	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	**–**	**–**	**–**	**3**	**–**	**–**	**3**	**3**
Total	**385 764**	**25 963**	**–**	**(6 573)**	**–**	**42 017**	**61 407**	**447 171**

Programme 3: Trade and Sector Development

Table 6.3.3: Trade and Sector Development

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. CD:Office support	2 185	–	–	–	–	–	–	2 185
2. Trade and Investment Promotion	11 096	–	–	(175)	–	–	(175)	10 921
3. Sector Development	14 213	–	–	89	–	–	89	14 302
4. Strategic Initiatives	70 145	–	–	434	–	7 000	7 434	77 579
5. Sector Specialists	–	–	–	–	–	–	–	–
Total	**97 639**	**–**	**–**	**348**	**–**	**7 000**	**7 348**	**104 987**
Economic classification								
Current payments	**28 255**	**–**	**–**	**(86)**	**–**	**–**	**(86)**	**28 169**
Compensation of employees	19 984	–	–	(1 186)	–	–	(1 186)	18 798
Goods and services	8 271	–	–	1 100	–	–	1 100	9 371
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**69 384**	**–**	**–**	**434**	**–**	**7 000**	**7 434**	**76 818**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	55 451	–	7 000	62 451	62 451
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	69 384	–	–	(65 938)	–	–	(65 938)	3 446
Non-profit institutions	–	–	–	10 921	–	–	10 921	10 921
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	**97 639**	**–**	**–**	**348**	**–**	**7 000**	**7 348**	**104 987**

Programme 4: Business Regulation and Governance

Table 6.3.4: Business Regulation and Governance

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. CD: Office Support	2 136	–	–	–	–	–	–	2 136
2. Consumer Protection	18 081	–	–	(519)	–	–	(519)	17 562
3. Regulation Services	147 244	–	–	500	–	9 000	9 500	156 744
Total	**167 461**	**–**	**–**	**(19)**	**–**	**9 000**	**8 981**	**176 442**
Economic classification								
Current payments	**28 157**	**–**	**–**	**(19)**	**–**	**–**	**(19)**	**28 138**
Compensation of employees	22 797	–	–	(519)	–	–	(519)	22 278
Goods and services	5 360	–	–	500	–	–	500	5 860
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**139 304**	**–**	**–**	**–**	**–**	**9 000**	**9 000**	**148 304**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	139 304	–	–	–	–	9 000	9 000	148 304
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	**167 461**	**–**	**–**	**(19)**	**–**	**9 000**	**8 981**	**176 442**

Programme 5: Economic Planning

Table 6.3.5: Economic Planning

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Cd: Office Support	1 820	–	–	(30)	–	–	(30)	1 790
2. Economic Policy and Planning	5 646	–	–	40	–	–	40	5 686
3. Research and Development	974	–	–	(484)	–	–	(484)	490
4. Knowledge Management	6 135	–	–	40	–	–	40	6 175
5. Monitoring and Evaluation	3 690	–	–	30	–	–	30	3 720
6. Economic Analysis	5 455	–	–	(284)	–	–	(284)	5 171
Total	**23 720**	**–**	**–**	**(688)**	**–**	**–**	**(688)**	**23 032**
Economic classification								
Current payments	**23 720**	**–**	**–**	**(688)**	**–**	**–**	**(688)**	**23 032**
Compensation of employees	20 341	–	–	(688)	–	–	(688)	19 653
Goods and services	3 379	–	–	–	–	–	–	3 379
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	**23 720**	**–**	**–**	**(688)**	**–**	**–**	**(688)**	**23 032**

Programme 6: Tourism

Table 6.3.6: Tourism

Subprogramme R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
	2025/26							
		Additional Appropriation						
1. Tourism	518 352	–	–	723	–	15 700	16 423	534 775
Total	**518 352**	**–**	**–**	**723**	**–**	**15 700**	**16 423**	**534 775**
Economic classification								
Current payments	**18 891**	**–**	**–**	**723**	**–**	**10 000**	**10 723**	**29 614**
Compensation of employees	6 756	–	–	(727)	–	–	(727)	6 029
Goods and services	12 135	–	–	1 450	–	10 000	11 450	23 585
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**499 461**	**–**	**–**	**–**	**–**	**5 700**	**5 700**	**505 161**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	499 461	–	–	–	–	5 700	5 700	505 161
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	**518 352**	**–**	**–**	**723**	**–**	**15 700**	**16 423**	**534 775**

Goods and Services

Table 6.4: Summary of Goods and Services

R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
	2025/26							
		Additional Appropriation						
Goods and services	103 981	–	–	5 808	–	10 000	15 808	119 789
Administrative fees	1 212	–	–	39	–	–	39	1 251
Advertising	2 314	–	–	1 568	–	–	1 568	3 882
Minor assets	266	–	–	–	–	–	–	266
Audit costs: External	7 314	–	–	(200)	–	–	(200)	7 114
Bursaries: Employees	–	–	–	–	–	–	–	–
Catering: Departmental activities	604	–	–	296	–	–	296	900
Communication (G&S)	3 284	–	–	946	–	–	946	4 230
Computer services	1 118	–	–	907	–	–	907	2 025
Consultants: Business and advisory services	1 426	–	–	90	–	–	90	1 516
Infrastructure and planning services	–	–	–	–	–	–	–	–
Laboratory services	–	–	–	–	–	–	–	–
Legal services (G&S)	1 731	–	–	500	–	–	500	2 231
Science and technological services	–	–	–	–	–	–	–	–
Contractors	442	–	–	–	–	–	–	442
Agency and support/outsourced services	28 779	–	–	2 664	–	10 000	12 664	41 443
Entertainment	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	1 260	–	–	–	–	–	–	1 260
Housing	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	–	–	–	–	–	–	–	–
Inventory: Farming supplies	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	–	–	–	–	–	–	–	–
Inventory: Fuel, oil and gas	–	–	–	–	–	–	–	–
Inventory: Learner and teacher support material	–	–	–	–	–	–	–	–
Inventory: Materials and supplies	–	–	–	–	–	–	–	–
Inventory: Medical supplies	–	–	–	–	–	–	–	–
Inventory: Medicine	–	–	–	–	–	–	–	–
Medsas inventory interface	–	–	–	–	–	–	–	–
Inventory: Other supplies	–	–	–	–	–	–	–	–
Consumable supplies	2 311	–	–	401	–	–	401	2 712
Consumables: Stationery, printing and office supplies	1 847	–	–	–	–	–	–	1 847
Operating leases	23 692	–	–	(5 000)	–	–	(5 000)	18 692
Rental and hiring	–	–	–	–	–	–	–	–
Property payments	4 439	–	–	500	–	–	500	4 939
Transport provided: Departmental activity	–	–	–	–	–	–	–	–
Travel and subsistence	17 310	–	–	1 285	–	–	1 285	18 595
Training and development	2 299	–	–	700	–	–	700	2 999
Operating payments	414	–	–	561	–	–	561	975
Venues and facilities	1 919	–	–	551	–	–	551	2 470

Infrastructure payments

Table 6.5: Summary of departmental infrastructure by category

	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
Existing infrastructure assets	**605**	**–**	**–**	**–**	**–**	**–**	**–**	**605**
Maintenance and repairs	605	–	–	–	–	–	–	605
Upgrades and additions	–	–	–	–	–	–	–	–
Refurbishment and rehabilitation	–	–	–	–	–	–	–	–
New infrastructure assets	**38 053**	**25 963**	**–**	**–**	**–**	**32 017**	**57 980**	**96 033**
Infrastructure transfers	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure transfers - Current	–	–	–	–	–	–	–	–
Infrastructure transfers - Capital	–	–	–	–	–	–	–	–
Infrastructure: Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure: Leases	**19 325**	**–**	**–**	**–**	**–**	**–**	**–**	**19 325**
Non Infrastructure	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Capital infrastructure	38 053	25 963	–	–	–	32 017	57 980	96 033
*Current infrastructure**	19 930	–	–	–	–	–	–	19 930
Total Infrastructure (including non infrastructure items)	**57 983**	**25 963**	**–**	**–**	**–**	**32 017**	**57 980**	**115 963**

Details of adjustments to Estimates of Provincial Expenditure 2025

Roll-overs – R25.963 million

Programme 2: Integrated Economic Development

R25.963 million has been rolled over for the completion of the Mpumalanga International Fresh Produce Market (MIFPM).

Virements and shifts

Table 6.6: Details on virements per programme and economic classification

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

FROM			TO		
Programme by Economic classification	**Motivation**	**R thousand**	**Programme by Economic classification**	**Motivation**	**R thousand**
Programme 1: Administration		**(2 849)**	**Programme 1: Administration**		**2 849**
Compensation of employees	Vacant funded posts	(2 849)	Goods and services	Contractual obligations	2 849
Shifts within the programme as a percentage of the programme budget		-2.2%			
Virements to other programmes as a percentage of the programme budget					
Programme 2: Integrated Economic Development		**(9 576)**	**Programme 1: Administration**		**6 209**
Compensation of employees	Vacant funded posts	(1 579)	Goods and services	Contractual obligations	1 579
Goods and services	Operating Leases	(3 327)		Contractual obligations	3 327
	Operating Leases	(1 000)	Machinery and equipment	Motor Vehicle	1 000
	Travel and Subsistence	(303)	Households	Leave Gratuity	303
			Programme 3: Trade and Sector Development		**348**
	Travel and Subsistence	(348)	Non-profit institutions	Mpumalanga Green Cluster Agency	348
			Programme 6: Tourism		**16**
	Travel and Subsistence	(16)	Goods and services	Tourism activities	16
			Programme 2: Integrated Economic Development		**3 003**
	Travel and Subsistence	(3)	Payments for financial assets	Payments for financial assets	3
Public corporations and private enterprises	Reclassification	(3 000)	Departmental agencies and accounts	Reclassification of National Youth Development Agency	3 000
Shifts within the programme as a percentage of the programme budget		-0.8%			
Virements to other programmes as a percentage of the programme budget		**-1.7%**			

FROM			TO		
Programme by Economic classification	Motivation	R thousand	Programme by Economic classification	Motivation	R thousand
Programme 3: Trade and Sector Development		**(67 124)**	**Programme 3: Trade and Sector Development**		**67 124**
Compensation of employees	Vacant funded posts	(1 186)	Goods and services	Onboarding of Small Medium and Micro Enterprises on the TAKELOT platform	1 186
Public corporations and private enterprises	Reclassification	(55 451)	Departmental agencies and accounts	Reclassification of Nkomazi Special Economic Zone	55 451
	Reclassification	(10 487)	Non-profit institutions	Reclassification of Mpumalanga Green cluster Agency	10 487
Shifts within the programme as a percentage of the programme budget		-68.7%			
Virements to other programmes as a percentage of the programme budget					
Programme 4: Business Regulation and Governance		**(519)**	**Programme 4: Business Regulation and Governance**		**500**
Compensation of employees	Vacant funded posts	(500)	Goods and services	Implementation of informal sector policy and inspections	500
			Programme 6: Tourism		**19**
	Vacant funded posts	(19)	Goods and services	Tourism activities	19
Shifts within the programme as a percentage of the programme budget		-0.3%			
Virements to other programmes as a percentage of the programme budget		**0.0%**			
Programme 5: Economic Planning		**(688)**	**Programme 6: Tourism**		**688**
Compensation of employees	Vacant funded posts	(688)	Goods and services	Tourism activities	688
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-2.9%**			
Programme 6: Tourism		**(727)**	**Programme 6: Tourism**		**727**
Compensation of employees	Vacant funded post	(727)	Goods and services	Tourism activities	727
Shifts within the programme as a percentage of the programme budget		-0.1%			
Virements to other programmes as a percentage of the programme budget					
TOTAL		**(81 483)**	**TOTAL**		**81 483**

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

Other adjustments – R73.717 million

Adjustments due to significant and unforeseeable economic and financial events

Programme 2: Integrated Economic Development
An additional R32.017 million is allocated to cover costs related to Mpumalanga International Fresh Produce Market (MIFPM) and R10 million is allocated Mpumalanga Economic Growth Agency (MER) to top-up Refurbishment of factories.

Programme 3: Trade and Sector Development
An additional R7 million is allocated to Nkomazi Special Economic Zone (NSEZ) for establishment of offices.

Programme 4: Business Regulation and Governance
An additional R9 million is allocated to Mpumalanga Economic Regulator (MER) entity to support the entity in conducting a casino feasibility study and procure additional modules required for the Integrated system.

Programme 6: Tourism
An additional R5.7 million is allocated to Mpumalanga Tourism and Parks Agency (MTPA) to assist with contractual obligations and R10 million for tourism awareness activities.

Expenditure for 2024/25 and preliminary expenditure for 2025/26

Table 6.7: Expenditure Trends

	2024/25 Expenditure outcome					2025/26 Preliminary expenditure		
R Thousand	Adjusted appropriation	Apr '24 - Sep '24	Apr '24 - Sep '24 % of adjusted appropriation	Apr '24 - Mar '25	Apr '24 - Mar '25 % of adjusted appropriation	Adjusted appropriation	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted appropriation
1. Administration	127 181	60 562	47.6	121 123	95.2	137 534	65 198	47.4
2. Integrated Economic Development	605 371	331 196	54.7	578 153	95.5	447 171	190 636	42.6
3. Trade and Sector Development	38 254	18 214	47.6	39 011	102.0	104 987	30 349	28.9
4. Business Regulation and Governance	148 872	82 606	55.5	149 868	100.7	176 442	86 107	48.8
5. Economic Planning	19 955	9 649	48.4	19 513	97.8	23 032	10 124	44.0
6. Tourism	520 885	275 447	52.9	520 354	99.9	534 775	265 463	49.6
Total	**1 460 518**	**777 674**	**53.2**	**1 428 022**	**97.8**	**1 423 941**	**647 877**	**45.5**
Economic classification								
Current payments	**258 017**	**125 363**	**48.6**	**252 018**	**97.7**	**307 301**	**135 177**	**44.0**
Compensation of employees	170 772	84 308	49.4	170 199	99.7	187 512	89 937	48.0
Goods and services	87 245	41 055	47.1	81 819	93.8	119 789	45 240	37.8
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**938 834**	**497 754**	**53.0**	**938 302**	**99.9**	**1 014 822**	**497 280**	**49.0**
Provinces and municipalities	30	1	3.3	10	33.3	31	1	3.2
Departmental agencies and accounts	649 860	347 643	53.5	649 752	100.0	718 916	346 020	48.1
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	286 365	150 110	52.4	283 365	99.0	284 046	144 457	50.9
Non-profit institutions	2 000	–	–	5 000	250.0	10 921	6 353	58.2
Households	579	–	–	175	30.2	908	449	49.4
Payments for capital assets	**263 667**	**154 557**	**58.6**	**237 689**	**90.1**	**101 815**	**15 420**	**15.1**
Buildings and other fixed structures	259 890	153 171	58.9	233 927	90.0	96 033	13 063	13.6
Machinery and equipment	3 777	1 386	36.7	3 762	99.6	5 782	2 357	40.8
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	13	–	3	–	–
Total payments	**1 460 518**	**777 674**	**53.2**	**1 428 022**	**97.8**	**1 423 941**	**647 877**	**45.5**

Main expenditure trends for the first half of 2025/26

Total expenditure in 2024/25 was R1.428 billion, 97.8 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2024/23 was R777.674 million, 53.2 per cent of the adjusted appropriation, whereas expenditure in the first half of 2025/26 was R647.877 million, 45.5 per cent of the adjusted appropriation of R1.423 billion. Compared to the first half of 2024/25, expenditure over the same period in 2025/26 decreased by R129.697 million, 16.7 per cent. This was mainly due to the delay in tabling and approval of the 2025/26 budget, which resulted in slower commencement of spending activities across the programme.

Departmental receipts

Table 6.8: Departmental Receipts

	2024/25	Audited outcome				2025/26 Actual receipts			
R Thousand	Adjusted estimate	Apr '24 - Sep '24	Apr '24 - Sep '24 % of adjusted estimate	Apr '24 - Mar '25	Apr '24 - Mar '25 % of adjusted estimate	Budget estimate	Adjusted estimate	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted estimate
Departmental receipts	**2 614**	**4 433**	**169.6**	**25 812**	**987.5**	**2 731**	**2 731**	**5 878**	**215.2**
Sales of goods and services other than capital assets	215	54	25.1	110	51.2	225	225	58	25.8
Transfers received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	279	–
Interest, dividends and rent on land	1 440	3 765	261.5	11 023	765.5	1 505	1 505	5 540	368.1
Sales of capital assets	256	56	21.9	91	35.5	267	267	–	–
Financial transactions in assets and liabilities	703	558	79.4	14 588	2 075.1	734	734	1	0.1
Tax receipts	**1 012 686**	**611 399**	**60.4**	**1 425 035**	**140.7**	**1 513 946**	**1 513 946**	**917 574**	**60.6**
Casino taxes	**90 674**	**39 742**	**43.8**	**74 678**	**82.4**	**75 000**	**75 000**	**37 291**	**49.7**
Horse racing taxes	**909 334**	**566 077**	**62.3**	**1 339 147**	**147.3**	**1 425 000**	**1 425 000**	**874 483**	**61.4**
Liquor licences	**12 678**	**5 580**	**44.0**	**11 210**	**88.4**	**13 946**	**13 946**	**5 800**	**41.6**
Motor vehicle licences	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**1 015 300**	**615 832**	**60.7**	**1 450 847**	**142.9**	**1 516 677**	**1 516 677**	**923 452**	**60.9**

Main departmental revenue trends for the first half of 2025/26

Mid-year revenue in 2024/25 was R615.832 million, 60.7 per cent of the adjusted estimate, whereas revenue for the first half of 2025/26 was R923.452 million, 60.9 per cent of the adjusted estimate of R1.515 billion. Compared to the first half of 2024/25, revenue over the same period in 2025/26 increased by R307.620 million. This was mainly due to gambling activities.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

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

	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Administration	**636**	**–**	**–**	**303**	**–**	**–**	**303**	**939**
Provinces and municipalities	31	–	–	–	–	–	–	31
Households	605	–	–	303	–	–	303	908
2. Integrated Economic Development	**273 600**	**–**	**–**	**–**	**–**	**10 000**	**10 000**	**283 600**
Departmental agencies and accounts	–	–	–	3 000	–	–	3 000	3 000
Public corporations and private enterprises	273 600	–	–	(3 000)	–	10 000	7 000	280 600
3. Trade and Sector Development	**69 384**	**–**	**–**	**434**	**–**	**7 000**	**7 434**	**76 818**
Departmental agencies and accounts	–	–	–	55 451	–	7 000	62 451	62 451
Public corporations and private enterprises	69 384	–	–	(65 938)	–	–	(65 938)	3 446
Non-profit institutions	–	–	–	10 921	–	–	10 921	10 921
4. Business Regulation and Governance	**139 304**	**–**	**–**	**–**	**–**	**9 000**	**9 000**	**148 304**
Departmental agencies and accounts	139 304	–	–	–	–	9 000	9 000	148 304
6. Tourism	**499 461**	**–**	**–**	**–**	**–**	**5 700**	**5 700**	**505 161**
Departmental agencies and accounts	499 461	–	–	–	–	5 700	5 700	505 161
Total	**982 385**	**–**	**–**	**737**	**–**	**31 700**	**32 437**	**1 014 822**

Summary of changes to transfers to public entities

Table 6.9.1: Summary of changes to transfers to public entities

	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
Mpumalanga Economic Growth Agency	270 600	–	–	–	–	10 000	10 000	280 600
Mpumalanga Tourism and Parks Agency	499 461	–	–	–	–	5 700	5 700	505 161
Mpumalanga Economic Regulator	139 304	–	–	–	–	9 000	9 000	148 304
Total	**909 365**	**–**	**–**	**–**	**–**	**24 700**	**24 700**	**934 065**

Summary of changes to conditional grants

Table 6.10: Summary of changes to conditional grants

	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
2. Integrated Economic Development	**1 117**	**–**	**–**	**–**	**–**	**–**	**–**	**1 117**
Expanded Public Works Programme Intergrated Grant for Provinces	1 117	–	–	–	–	–	–	1 117
6. Tourism	**2 736**	**–**	**–**	**–**	**–**	**–**	**–**	**2 736**
Expanded Public Works Programme Intergrated Grant for Provinces	2 736	–	–	–	–	–	–	2 736
Total	**3 853**	**–**	**–**	**–**	**–**	**–**	**–**	**3 853**

Vote 07

Education

Adjusted budget summary

Table 7.1: Adjusted Budget Summary

R thousand	2025/26 Main Appropriation	Adjusted Appropriation	Decrease	Increase
Amount to be appropriated	**28 732 642**	**29 184 153**	**–**	**451 511**
of which:				
Current payments	25 552 338	26 371 502	–	819 164
Transfers and subsidies	1 838 430	1 970 074	–	131 644
Payments for capital assets	1 341 874	842 577	(499 297)	–
Payments for financial assets	–	–	–	–
Direct Charge against Provincial Revenue Fund	–	–	–	–
Executive authority	**MEC for Education**			
Accounting officer	**Head: Education**			

Summary of Revenue

Table 7.2: Summary of Receipts

Programme R thousand	2025/26 Main Appropriation	Additional Appropriation Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
Equitable Share	25 341 918	–	–	–	(97 394)	259 008	161 614	25 503 532
Conditional grants	2 604 256	8 459	–	–	–	169 137	177 596	2 781 852
Education Infrastructure Grant	*1 366 715*	–	–	–	–	–	–	*1 366 715*
HIV and AIDS (Life Skills Education) Grant	*19 845*	*110*	–	–	–	–	*110*	*19 955*
Learners With Profound Intellectual Disabilities Grant	*34 482*	*379*	–	–	–	–	*379*	*34 861*
Maths, Science and Technology Grant	*46 386*	*4 296*	–	–	–	–	*4 296*	*50 682*
National School Nutrition Programme Grant	*982 451*	*298*	–	–	–	–	*298*	*982 749*
Early Childhood development Grant	*152 262*	*3 376*	–	–	–	*169 137*	*172 513*	*324 775*
Expanded Public Works Programme Integrated Grant for Provinces	*2 115*	–	–	–	–	–	–	*2 115*
Own Revenue	321 468	–	–	–	–	–	–	321 468
Other	465 000	–	–	–	(97 699)	210 000	112 301	577 301
Total Revenue	**28 732 642**	**8 459**	**–**	**–**	**(195 093)**	**638 145**	**451 511**	**29 184 153**

Mission

Mpumalanga Department of Education commits to working with stakeholders to ensure effective teaching and learning through pro-active and effective communication, and good governance utilizing tools of the fourth industrial revolution to create responsive public servants.

Adjusted Estimates of Provincial Expenditure 2025

Table 7.3: Adjusted Estimates

Programme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Administration	1 697 786	–	–	(23 504)	–	72 000	48 496	1 746 282
2. Public Ordinary Schools Education	23 162 552	4 594	–	(102 391)	–	283 008	185 211	23 347 763
3. Independent Schools Subsidies	25 432	–	–	(9 805)	–	–	(9 805)	15 627
4. Public Special Schools Education	520 176	379	–	25 000	–	–	25 379	545 555
5. Early Childhood Development	1 034 865	–	–	102 000	–	169 137	271 137	1 306 002
6. Infrastructure Development	1 748 063	3 376	–	–	(195 093)	100 000	(91 717)	1 656 346
7. Examination and Education Related Services	543 768	110	–	8 700	–	14 000	22 810	566 578
Total	**28 732 642**	**8 459**	**–**	**–**	**(195 093)**	**638 145**	**451 511**	**29 184 153**
Economic classification								
Current payments	**25 552 338**	**8 459**	**–**	**468 721**	**–**	**341 984**	**819 164**	**26 371 502**
Compensation of employees	22 428 890	–	–	87 400	–	10 976	98 376	22 527 266
Goods and services	3 123 448	8 459	–	381 321	–	331 008	720 788	3 844 236
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**1 838 430**	**–**	**–**	**(64 517)**	**–**	**196 161**	**131 644**	**1 970 074**
Provinces and municipalities	541	–	–	–	–	–	–	541
Departmental agencies and accounts	10 000	–	–	–	–	–	–	10 000
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	1 716 117	–	–	(141 417)	–	177 161	35 744	1 751 861
Households	111 772	–	–	76 900	–	19 000	95 900	207 672
Payments for capital assets	**1 341 874**	**–**	**–**	**(404 204)**	**(195 093)**	**100 000**	**(499 297)**	**842 577**
Buildings and other fixed structures	1 308 858	–	–	(386 700)	(195 093)	100 000	(481 793)	827 065
Machinery and equipment	33 016	–	–	(17 504)	–	–	(17 504)	15 512
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**28 732 642**	**8 459**	**–**	**–**	**(195 093)**	**638 145**	**451 511**	**29 184 153**

Programme 1: Administration

Table 7.3.1: Administration

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Office of the MEC	16 241	–	–	2 000	–	–	2 000	18 241
2. Corporate Services	819 148	–	–	(26 965)	–	71 350	44 385	863 533
3. Education Management	855 627	–	–	1 461	–	650	2 111	857 738
4. Human Resource Development	–	–	–	–	–	–	–	–
5. (EMIS) Education Management Information System	6 770	–	–	–	–	–	–	6 770
6. Conditional Grants	–	–	–	–	–	–	–	–
Total	**1 697 786**	**–**	**–**	**(23 504)**	**–**	**72 000**	**48 496**	**1 746 282**
Economic classification								
Current payments	**1 648 708**	**–**	**–**	**(809)**	**–**	**53 000**	**52 191**	**1 700 899**
Compensation of employees	1 279 699	–	–	–	–	–	–	1 279 699
Goods and services	369 009	–	–	(809)	–	53 000	52 191	421 200
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**19 078**	**–**	**–**	**(5 191)**	**–**	**19 000**	**13 809**	**32 887**
Provinces and municipalities	541	–	–	–	–	–	–	541
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	1 000	–	–	809	–	–	809	1 809
Households	17 537	–	–	(6 000)	–	19 000	13 000	30 537
Payments for capital assets	**30 000**	**–**	**–**	**(17 504)**	**–**	**–**	**(17 504)**	**12 496**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	30 000	–	–	(17 504)	–	–	(17 504)	12 496
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**1 697 786**	**–**	**–**	**(23 504)**	**–**	**72 000**	**48 496**	**1 746 282**

Programme 2: Public Ordinary Schools

Table 7.3.2: Public Ordinary Schools Education

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Public Primary Level	13 116 739	–	–	(63 000)	–	238 000	175 000	13 291 739
2. Public Secondary Level	8 968 976	–	–	(35 491)	–	44 008	8 517	8 977 493
3. Human Resource Development	20 000	–	–	(3 900)	–	1 000	(2 900)	17 100
4. School Sport, Culture & Media Services	28 000	–	–	–	–	–	–	28 000
5. Conditional Grants	1 028 837	4 594	–	–	–	–	4 594	1 033 431
Total	**23 162 552**	**4 594**	**–**	**(102 391)**	**–**	**283 008**	**185 211**	**23 347 763**
Economic classification								
Current payments	**21 994 267**	**4 594**	**–**	**(60 955)**	**–**	**283 008**	**226 647**	**22 220 914**
Compensation of employees	19 849 207	–	–	(63 000)	–	9 000	(54 000)	19 795 207
Goods and services	2 145 060	4 594	–	2 045	–	274 008	280 647	2 425 707
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**1 168 185**	**–**	**–**	**(41 436)**	**–**	**–**	**(41 436)**	**1 126 749**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	1 074 371	–	–	(41 436)	–	–	(41 436)	1 032 935
Households	93 814	–	–	–	–	–	–	93 814
Payments for capital assets	**100**	**–**	**–**	**–**	**–**	**–**	**–**	**100**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	100	–	–	–	–	–	–	100
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**23 162 552**	**4 594**	**–**	**(102 391)**	**–**	**283 008**	**185 211**	**23 347 763**

Programme 3: Independent Schools Subsidies

Table 7.3.3: Independent Schools Subsidies

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Primary Level	18 192	–	–	(7 115)	–	–	(7 115)	11 077
2. Secondary Level	7 240	–	–	(2 690)	–	–	(2 690)	4 550
Total	**25 432**	**–**	**–**	**(9 805)**	**–**	**–**	**(9 805)**	**15 627**
Economic classification								
Current payments	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Compensation of employees	–	–	–	–	–	–	–	–
Goods and services	–	–	–	–	–	–	–	–
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**25 432**	**–**	**–**	**(9 805)**	**–**	**–**	**(9 805)**	**15 627**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	25 432	–	–	(9 805)	–	–	(9 805)	15 627
Households	–	–	–	–	–	–	–	–
Payments for capital assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**25 432**	**–**	**–**	**(9 805)**	**–**	**–**	**(9 805)**	**15 627**

Programme 4: Public Special Schools

Table 7.3.4: Public Special Schools Education

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Schools	485 694	–	–	25 000	–	–	25 000	510 694
2. Human Resource Development	–	–	–	–	–	–	–	–
3. School Sport, Culture & Media Services	–	–	–	–	–	–	–	–
4. Conditional Grants	34 482	379	–	–	–	–	379	34 861
Total	**520 176**	**379**	**–**	**25 000**	**–**	**–**	**25 379**	**545 555**
Economic classification								
Current payments	**474 946**	**379**	**–**	**25 000**	**–**	**–**	**25 379**	**500 325**
Compensation of employees	435 735	–	–	25 000	–	–	25 000	460 735
Goods and services	39 211	379	–	–	–	–	379	39 590
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**45 230**	**–**	**–**	**–**	**–**	**–**	**–**	**45 230**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	44 809	–	–	–	–	–	–	44 809
Households	421	–	–	–	–	–	–	421
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	**520 176**	**379**	**–**	**25 000**	**–**	**–**	**25 379**	**545 555**

Programme 5: Early Childhood Development

Table 7.3.5: Early Childhood Development

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Grade R in Public Schools	683 436	–	–	102 000	–	–	102 000	785 436
2. Grade R in Early Childhood Development Centres	6 000	–	–	–	–	–	–	6 000
3. Pre-Grade R In Early Childhood Development Centres	204 100	–	–	–	–	–	–	204 100
4. Human Resource Development	–	–	–	–	–	–	–	–
5. Conditional Grants	141 329	–	–	–	–	169 137	169 137	310 466
Total	**1 034 865**	**–**	**–**	**102 000**	**–**	**169 137**	**271 137**	**1 306 002**
Economic classification								
Current payments	**690 823**	**–**	**–**	**100 585**	**–**	**1 976**	**102 561**	**793 384**
Compensation of employees	671 712	–	–	102 000	–	1 976	103 976	775 688
Goods and services	19 111	–	–	(1 415)	–	–	(1 415)	17 696
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**343 826**	**–**	**–**	**1 415**	**–**	**167 161**	**168 576**	**512 402**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	343 826	–	–	1 415	–	167 161	168 576	512 402
Households	–	–	–	–	–	–	–	–
Payments for capital assets	**216**	**–**	**–**	**–**	**–**	**–**	**–**	**216**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	216	–	–	–	–	–	–	216
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**1 034 865**	**–**	**–**	**102 000**	**–**	**169 137**	**271 137**	**1 306 002**

Programme 6: Infrastructure Development

Table 7.3.6: Infrastructure Development

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Administration	–	–	–	–	–	–	–	–
2. Public Ordinary Schools	1 515 908	–	–	–	(105 093)	100 000	(5 093)	1 510 815
3. Special School	219 480	–	–	–	(90 000)	–	(90 000)	129 480
4. Early Childhood Development	12 675	3 376	–	–	–	–	3 376	16 051
Total	**1 748 063**	**3 376**	**–**	**–**	**(195 093)**	**100 000**	**(91 717)**	**1 656 346**
Economic classification								
Current payments	**432 205**	**3 376**	**–**	**391 200**	**–**	**–**	**394 576**	**826 781**
Compensation of employees	13 373	–	–	23 400	–	–	23 400	36 773
Goods and services	418 832	3 376	–	367 800	–	–	371 176	790 008
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**4 500**	**–**	**–**	**(4 500)**	**–**	**–**	**(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	4 500	–	–	(4 500)	–	–	(4 500)	–
Households	–	–	–	–	–	–	–	–
Payments for capital assets	**1 311 358**	**–**	**–**	**(386 700)**	**(195 093)**	**100 000**	**(481 793)**	**829 565**
Buildings and other fixed structures	1 308 858	–	–	(386 700)	(195 093)	100 000	(481 793)	827 065
Machinery and equipment	2 500	–	–	–	–	–	–	2 500
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**1 748 063**	**3 376**	**–**	**–**	**(195 093)**	**100 000**	**(91 717)**	**1 656 346**

Programme 7: Examination and Education Related Services

Table 7.3.7: Examination and Education Related Services

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Payment to SETA	10 000	–	–	–	–	–	–	10 000
2. Professional Services	–	–	–	–	–	–	–	–
3. External Examinations	294 016	–	–	8 700	–	4 000	12 700	306 716
4. Special Projects	219 907	–	–	–	–	10 000	10 000	229 907
5. Conditional Grants	19 845	110	–	–	–	–	110	19 955
Total	**543 768**	**110**	**–**	**8 700**	**–**	**14 000**	**22 810**	**566 578**
Economic classification								
Current payments	**311 389**	**110**	**–**	**13 700**	**–**	**4 000**	**17 810**	**329 199**
Compensation of employees	179 164	–	–	–	–	–	–	179 164
Goods and services	132 225	110	–	13 700	–	4 000	17 810	150 035
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**232 179**	**–**	**–**	**(5 000)**	**–**	**10 000**	**5 000**	**237 179**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	10 000	–	–	–	–	–	–	10 000
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	222 179	–	–	(87 900)	–	10 000	(77 900)	144 279
Households	–	–	–	82 900	–	–	82 900	82 900
Payments for capital assets	**200**	**–**	**–**	**–**	**–**	**–**	**–**	**200**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	200	–	–	–	–	–	–	200
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**543 768**	**110**	**–**	**8 700**	**–**	**14 000**	**22 810**	**566 578**

Goods and Services

Table 7.4: Summary of Goods and Services

R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
	2025/26							
		Additional Appropriation						
Goods and services	3 123 448	8 459	–	381 321	–	331 008	720 788	3 844 236
Administrative fees	7 730	–	–	203 505	–	–	203 505	211 235
Advertising	–	–	–	655	–	–	655	655
Minor assets	–	–	–	2 277	–	–	2 277	2 277
Audit costs: External	22 236	–	–	(1 625)	–	5 000	3 375	25 611
Bursaries: Employees	4 000	–	–	–	–	–	–	4 000
Catering: Departmental activities	19 236	–	–	18 233	–	20 000	38 233	57 469
Communication (G&S)	20 766	–	–	35 955	–	–	35 955	56 721
Computer services	72 099	–	–	(40 847)	–	–	(40 847)	31 252
Consultants: Business and advisory services	21 001	–	–	1 033	–	–	1 033	22 034
Infrastructure and planning services	–	–	–	–	–	–	–	–
Laboratory services	6 958	–	–	–	–	–	–	6 958
Legal services (G&S)	9 824	–	–	–	–	–	–	9 824
Science and technological services	–	–	–	7 719	–	–	7 719	7 719
Contractors	–	–	–	14 244	–	–	14 244	14 244
Agency and support/outsourced services	797 619	–	–	(5 387)	–	–	(5 387)	792 232
Entertainment	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	15 000	–	–	48	–	–	48	15 048
Housing	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	–	–	–	3 158	–	–	3 158	3 158
Inventory: Farming supplies	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	–	–	–	–	–	–	–	–
Inventory: Fuel, oil and gas	–	–	–	–	–	–	–	–
Inventory: Learner and teacher support material	426 452	–	–	82 062	–	210 000	292 062	718 514
Inventory: Materials and supplies	–	–	–	–	–	–	–	–
Inventory: Medical supplies	–	–	–	–	–	–	–	–
Inventory: Medicine	–	–	–	–	–	–	–	–
Medsas inventory interface	–	–	–	–	–	–	–	–
Inventory: Other supplies	836 996	–	–	(301 812)	–	4 000	(297 812)	539 184
Consumable supplies	23 274	–	–	(11 053)	–	–	(11 053)	12 221
Consumables: Stationery, printing and office supplies	1 441	–	–	9 681	–	–	9 681	11 122
Operating leases	88 829	–	–	(1 944)	–	39 008	37 064	125 893
Rental and hiring	1 652	–	–	(407)	–	–	(407)	1 245
Property payments	400 642	3 376	–	375 866	–	41 120	420 362	821 004
Transport provided: Departmental activity	18 437	–	–	(2 268)	–	–	(2 268)	16 169
Travel and subsistence	172 497	5 083	–	(15 375)	–	4 380	(5 912)	166 585
Training and development	15 027	–	–	(8 257)	–	1 000	(7 257)	7 770
Operating payments	53 191	–	–	30 625	–	2 000	32 625	85 816
Venues and facilities	88 541	–	–	(14 765)	–	4 500	(10 265)	78 276

Infrastructure payments

Table 7.5: Summary of departmental infrastructure by category

R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
	2025/26							
		Additional Appropriation						
Existing infrastructure assets	**874 568**	**3 376**	**–**	**274 727**	**–**	**–**	**278 103**	**1 152 671**
Maintenance and repairs	356 742	3 376	–	367 800	–	–	371 176	727 918
Upgrades and additions	312 643	–	–	12 110	–	–	12 110	324 753
Refurbishment and rehabilitation	205 183	–	–	(105 183)	–	–	(105 183)	100 000
New infrastructure assets	**791 032**	**–**	**–**	**(293 627)**	**(195 093)**	**100 000**	**(388 720)**	**402 312**
Infrastructure transfers	**4 500**	**–**	**–**	**(4 500)**	**–**	**–**	**(4 500)**	**–**
Infrastructure transfers - Current	4 500	–	–	(4 500)	–	–	(4 500)	–
Infrastructure transfers - Capital	–	–	–	–	–	–	–	–
Infrastructure: Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure: Leases	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Non Infrastructure	**76 667**	**–**	**–**	**–**	**–**	**–**	**–**	**76 667**
Capital infrastructure	1 308 858	–	–	(386 700)	(195 093)	100 000	(481 793)	827 065
*Current infrastructure**	361 242	3 376	–	363 300	–	–	366 676	727 918
Total Infrastructure (including non infrastructure items)	**1 746 767**	**3 376**	**–**	**(23 400)**	**(195 093)**	**100 000**	**(115 117)**	**1 631 650**

Details of adjustments to Estimates of Provincial Expenditure 2025

Roll-overs – R8.459 million

Programme 2: Public Ordinary Schools Education

R4.296 thousand has been rolled over for the Maths, Science and Technology grant

R298 thousand has been rolled over for the National School Nutrition Programme grant.

Programme 4: Public Special Schools

R379 thousand has been rolled over for Learners with Profound Intellectual Disability grant.

Programme 5: Early Childhood Development

R3.376 million has been rolled over for Early Childhood Development grant.

Programme 7: Examination and Education Related Services

R110 thousand has been rolled over for HIV and AIDS (Life Skills Education) Grant

Virements and shifts

Table 7.6: Details on virements per programme and economic classification

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

FROM			TO		
Programme by Economic classification	Motivation	R thousand	Programme by Economic classification	Motivation	R thousand
Programme 1: Administration		**(24 313)**	**Programme 1: Administration**		**809**
Goods and services	Sita datalines	(809)	Non-profit institutions	Randza Xikolo programme and handing over of schools	809
			Programme 5: Early Childhood Development		**14 804**
Households	Claim agaist the state	(6 000)	Compensation of employees	Practitioner numbers exceeded the budget.	6 000
Machinery and equipment	Procurement of servers	(8 804)		Practitioner numbers exceeded the budget.	8 804
			Programme 7: Examination and Education Related Services		**8 700**
	Procurement of servers	(8 700)	Goods and services	Payment of marking centers	8 700
Shifts within the programme as a percentage of the programme budget		0.0%			
Virements to other programmes as a percentage of the programme budget		**-1.4%**			
Programme 2: Public Ordinary Schools Education		**(104 436)**	**Programme 2: Public Ordinary Schools Education**		**2 045**
Compensation of employees	Vacant funded posts	(2 045)	Goods and services	Water and electricity for boarding schools	2 045
			Programme 4: Public Special Schools Education		**25 000**
	Vacant funded posts	(25 000)	Compensation of employees	Specialist post	25 000
			Programme 5: Early Childhood Development		**77 391**
	Vacant funded posts	(35 955)	Compensation of employees	Practitioner numbers exceeded the budget.	35 955
Non-profit institutions	Vransfers to schools[2]	(41 436)		Practitioner numbers exceeded the budget.	41 436
Shifts within the programme as a percentage of the programme budget		0.0%			
Virements to other programmes as a percentage of the programme budget		**-0.4%**			
Programme 3: Independent Schools Subsidies		**(9 805)**	**Programme 5: Early Childhood Development**		**9 805**
Non-profit institutions	Schools not qualifying for the subsidy[2]	(9 805)	Compensation of employees	Practitioner numbers exceeded the budget.	9 805
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-38.6%**			
Programme 5: Early Childhood Development		**(1 415)**	**Programme 5: Early Childhood Development**		**1 415**
Goods and services	Allign classification per the Early Childhood Development grantbusiness plan	(1 415)	Non-profit institutions	Allign classification per the Early Childhood Development business plan	1 415
Shifts within the programme as a percentage of the programme budget		-0.1%			
Virements to other programmes as a percentage of the programme budget					

FROM			TO		
Programme by Economic classification	Motivation	R thousand	Programme by Economic classification	Motivation	R thousand
Programme 6: Infrastructure Development		**(391 200)**	**Programme 6: Infrastructure Development**		**391 200**
Non-profit institutions	Align classification per the Education Infrastructure grant business plan	(2 839)	Compensation of employees	Align classification per the Education Infrastructure grant business plan	2 839
	Align classification per the Education Infrastructure grant business plan	(1 661)		Align classification per the Education Infrastructure grant business plan	1 661
Buildings and other fixed structures	Align classification per the Education Infrastructure grant business plan	(18 900)		Align classification per the Education Infrastructure grant business plan	18 900
	Align classification per the Education Infrastructure grant business plan	(367 800)	Goods and services	Align classification per the Education Infrastructure grant business plan	367 800
Shifts within the programme as a percentage of the programme budget		-22.4%			
Virements to other programmes as a percentage of the programme budget					
Programme 7: Examination and Education Related Services		**(92 900)**	**Programme 7: Examination and Education Related Services**		**92 900**
Households	External bursaries	(5 000)	Goods and services	Management fee for the international bursary holders	5 000
Non-profit institutions	Align classifcation for external bursaries	(87 900)	Households	Align classifcation for external bursaries	87 900
Shifts within the programme as a percentage of the programme budget		-17.1%			
Virements to other programmes as a percentage of the programme budget					
TOTAL		**(624 069)**	**TOTAL**		**624 069**

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

Declared Unspent Funds – R195.093 million

Programme 6: Infrastructure Development
R105.093 million is declared unspent for construction of 3 schools
R90 million is declared unspent for school for the deaf and blind

Other adjustments – R628.145 million

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

Programme 1: Administration
An additional amount of R72 million is allocated for contractual obligation, resettlement costs, operational costs and costs for investigation services

Programme 2: Public Ordinary Schools Education
An additional amount of R183.008 million is allocated for operating school leases and furniture, training for HRD and Learner Teacher Support Material

Programme 5: Early Childhood Development
An additional amount of R169.137 million is allocated for Early Childhood Development grant.

Programme 7: Examination and Education Related Services
An additional amount R4 million is allocated for external examination operational costs.

Adjustments due to significant and unforeseeable economic and financial events

Programme 2: Public Ordinary Schools Education
An additional amount of R100 million is allocated for purchase Learner Teacher Support Material (LTSM) and E-Learning

Programme 6: Infrastructure Development

An additional amount of R100 million is allocated for purchase of mobile classrooms

Programme 7: Examination and Education Related Services

An additional amount R10 million is allocated for Mpumalanga Regional Training Trust (MRTT)

Expenditure for 2024/25 and preliminary expenditure for 2025/26

Table 7.7: Expenditure Trends

	2024/25 Expenditure outcome					2025/26 Preliminary expenditure		
R Thousand	**Adjusted appropriation**	**Apr '24 - Sep '24**	**Apr '24 - Sep '24 % of adjusted appropriation**	**Apr '24 - Mar '25**	**Apr '24 - Mar '25 % of adjusted appropriation**	**Adjusted appropriation**	**Apr '25 - Sep '25**	**Apr '25 - Sep '25 % of adjusted appropriation**
1. Administration	1 587 548	805 781	50,8	1 620 887	102,1	1 746 282	814 413	46,6
2. Public Ordinary Schools Education	21 512 002	10 661 121	49,6	21 414 901	99,5	23 347 763	11 546 793	49,5
3. Independent Schools Subsidies	24 950	10 605	42,5	24 228	97,1	15 627	13 867	88,7
4. Public Special Schools Education	506 315	245 779	48,5	503 016	99,3	545 555	261 090	47,9
5. Early Childhood Development	1 044 955	509 463	48,8	1 029 813	98,6	1 306 002	637 840	48,8
6. Infrastructure Development	1 487 300	490 858	33,0	1 422 754	95,7	1 656 346	837 377	50,6
7. Examination and Education Related Services	479 022	169 467	35,4	479 389	100,1	566 578	275 207	48,6
Total	**26 642 092**	**12 893 074**	**48,4**	**26 494 988**	**99,4**	**29 184 153**	**14 386 587**	**49,3**
Economic classification								
Current payments	**24 057 445**	**11 548 330**	**48,0**	**24 000 861**	**99,8**	**26 371 502**	**12 945 351**	**49,1**
Compensation of employees	21 157 401	10 379 898	49,1	21 008 445	99,3	22 527 266	11 081 093	49,2
Goods and services	2 899 994	1 168 421	40,3	2 992 352	103,2	3 844 236	1 864 234	48,5
Interest and rent on land	50	11	22,0	64	128,0	–	24	–
Transfers and subsidies	**1 684 500**	**974 597**	**57,9**	**1 690 216**	**100,3**	**1 970 074**	**1 129 956**	**57,4**
Provinces and municipalities	287	56	19,5	255	88,9	541	25	4,6
Departmental agencies and accounts	5 000	5 000	100,0	5 000	100,0	10 000	10 000	100,0
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	1 530 191	880 199	57,5	1 503 777	98,3	1 751 861	1 052 627	60,1
Households	149 022	89 342	60,0	181 184	121,6	207 672	67 304	32,4
Payments for capital assets	**900 147**	**370 147**	**41,1**	**798 224**	**88,7**	**842 577**	**311 280**	**36,9**
Buildings and other fixed structures	881 671	361 130	41,0	769 320	87,3	827 065	308 528	37,3
Machinery and equipment	18 476	9 017	48,8	28 904	156,4	15 512	2 752	17,7
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	5 687	–	–	–	–
Total payments	**26 642 092**	**12 893 074**	**48,4**	**26 494 988**	**99,4**	**29 184 153**	**14 386 587**	**49,3**

Main expenditure trends for the first half of 2025/26

Total expenditure in 2024/25 was R26.495 billion, 99.4 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2024/25 was R12.893 billion, 48.4 per cent of the appropriation, whereas expenditure in the first half of 2025/26 was R14.387 billion, 49.3 per cent of the appropriation of R28.732 billion. Compared to the first half of 2024/25, expenditure over the same period in 2025/26 increased by R1.493 billion, 1.7 per cent.

Departmental receipts

Table 7.8: Departmental Receipts

	2024/25	Audited outcome				2025/26	Actual receipts		
R Thousand	**Adjusted estimate**	**Apr '24 - Sep '24**	**Apr '24 - Sep '24 % of adjusted estimate**	**Apr '24 - Mar '25**	**Apr '24 - Mar '25 % of adjusted estimate**	**Budget estimate**	**Adjusted estimate**	**Apr '25 - Sep '25**	**Apr '25 - Sep '25 % of adjusted estimate**
Departmental receipts	**26 932**	**28 820**	**107,0**	**56 129**	**208,4**	**28 138**	**28 138**	**32 612**	**115,9**
Sales of goods and services other than capital assets	20 782	10 657	51,3	21 995	105,8	20 788	20 788	11 184	53,8
Transfers received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–
Interest, dividends and rent on land	3 600	13 460	373,9	26 473	735,4	4 800	4 800	9 411	196,1
Sales of capital assets	–	227	–	227	–	–	–	595	–
Financial transactions in assets and liabilities	2 550	4 476	175,5	7 434	291,5	2 550	2 550	11 422	447,9
Tax receipts	–	–	–	–	–	–	–	–	–
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–
Total	**26 932**	**28 820**	**107,0**	**56 129**	**208,4**	**28 138**	**28 138**	**32 612**	**115,9**

Main departmental revenue trends for the first half of 2024/25

Mid-year revenue in 2024/25 was R28.820 million, 107.0 per cent of the budget estimates, whereas revenue for the first half of 2025/26 was R32.612 million, 115.9 per cent of the budget estimate of R28.138 million. Compared to the first half of 2024/25, revenue over the same period in 2025/26 increased by R3.792 million, 8.9 per cent. This was mainly due to increase on Interest, dividends and interest on land.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

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

	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Administration	**19 078**	**–**	**–**	**(5 191)**	**–**	**19 000**	**13 809**	**32 887**
Provinces and municipalities	541	–	–	–	–	–	–	541
Non-profit institutions	1 000	–	–	809	–	–	809	1 809
Households	17 537	–	–	(6 000)	–	19 000	13 000	30 537
2. Public Ordinary Schools Education	**1 168 185**	**–**	**–**	**(41 436)**	**–**	**–**	**(41 436)**	**1 126 749**
Non-profit institutions	1 074 371	–	–	(41 436)	–	–	(41 436)	1 032 935
Households	93 814	–	–	–	–	–	–	93 814
3. Independent Schools Subsidies	**25 432**	**–**	**–**	**(9 805)**	**–**	**–**	**(9 805)**	**15 627**
Non-profit institutions	25 432	–	–	(9 805)	–	–	(9 805)	15 627
4. Public Special Schools Education	**45 230**	**–**	**–**	**–**	**–**	**–**	**–**	**45 230**
Non-profit institutions	44 809	–	–	–	–	–	–	44 809
Households	421	–	–	–	–	–	–	421
5. Early Childhood Development	**343 826**	**–**	**–**	**1 415**	**–**	**167 161**	**168 576**	**512 402**
Non-profit institutions	343 826	–	–	1 415	–	167 161	168 576	512 402
6. Infrastructure Development	**4 500**	**–**	**–**	**(4 500)**	**–**	**–**	**(4 500)**	**–**
Non-profit institutions	4 500	–	–	(4 500)	–	–	(4 500)	–
7. Examination and Education Related Services	**232 179**	**–**	**–**	**(5 000)**	**–**	**10 000**	**5 000**	**237 179**
Departmental agencies and accounts	10 000	–	–	–	–	–	–	10 000
Non-profit institutions	222 179	–	–	(87 900)	–	10 000	(77 900)	144 279
Households	–	–	–	82 900	–	–	82 900	82 900
Total	**1 838 430**	**–**	**–**	**(64 517)**	**–**	**196 161**	**131 644**	**1 970 074**

Summary of changes to transfers to public entities

Table 7.9.1: Summary of changes to transfers to public entities

	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
Mpumalanga Regional Training Trust	92 500	–	–	600	–	10 000	10 600	103 100
Total	**92 500**	**–**	**–**	**600**	**–**	**10 000**	**10 600**	**103 100**

Summary of changes to conditional grants

Table 7.10: Summary of changes to conditional grants

	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
2. Public Ordinary Schools Education	**1 028 837**	**4 594**	**–**	**–**	**–**	**–**	**4 594**	**1 033 431**
Maths, Science and Technology Grant	46 386	4 296	–	–	–	–	4 296	50 682
National School Nutrition Programme Grant	982 451	298	–	–	–	–	298	982 749
4. Public Special Schools Education	**34 482**	**379**	**–**	**–**	**–**	**–**	**379**	**34 861**
Learners With Profound Intellectual Disabilities Grant	34 482	379	–	–	–	–	379	34 861
5. Early Childhood Development	**141 329**	**–**	**–**	**–**	**–**	**169 137**	**169 137**	**310 466**
Early Childhood development Grant	139 587	–	–	–	–	169 137	169 137	308 724
Expanded Public Works Programme Integrated Grant for Provinces	1 742	–	–	–	–	–	–	1 742
6. Infrastructure Development	**1 379 763**	**3 376**	**–**	**–**	**–**	**–**	**3 376**	**1 383 139**
Education Infrastructure Grant	1 366 715	–	–	–	–	–	–	1 366 715
Expanded Public Works Programme Integrated Grant for Provinces	373	–	–	–	–	–	–	373
Early Childhood development Grant	12 675	3 376	–	–	–	–	3 376	16 051
7. Examination and Education Related Services	**19 845**	**110**	**–**	**–**	**–**	**–**	**110**	**19 955**
HIV and AIDS (Life Skills Education) Grant	19 845	110	–	–	–	–	110	19 955
Total	**2 604 256**	**8 459**	**–**	**–**	**–**	**169 137**	**177 596**	**2 781 852**

Vote 08

Public Works, Roads and Transport

Adjusted budget summary

Table 8.1: Adjusted Budget Summary

	2025/26			
R thousand	**Main Appropriation**	**Adjusted Appropriation**	**Decrease**	**Increase**
Amount to be appropriated	**5 876 915**	**6 353 748**	**–**	**476 833**
of which:				
Current payments	3 448 294	3 574 272	–	125 978
Transfers and subsidies	1 208 829	1 210 279	–	1 450
Payments for capital assets	1 219 792	1 569 197	–	349 405
Payments for financial assets	–	–	–	–
Direct Charge against Provincial Revenue Fund	–	–	–	–
Executive authority	**MEC for Public Works, Roads and Transport**			
Accounting officer	**Head: Public Works, Roads and Transport**			

Summary of Revenue

Table 8.2: Summary of Receipts

Programme	2025/26							
		Additional Appropriation						
R thousand	**Main Appropriation**	**Roll-overs**	**Unforeseeable / Unavoidable**	**Virements and Shifts**	**Declared Unspent Funds**	**Other Adjustments**	**Total Additional Appropriation**	**Adjusted Appropriation**
Equitable Share	2 786 539	–	–	–	–	–	–	2 786 539
Conditional grants	2 490 799	163 268	71 365	–	–	–	234 633	2 725 432
Provincial Roads Maintenance Grant	*1 672 581*	*163 268*	*71 365*	–	–	–	*234 633*	*1 907 214*
Public Transport Operations Grant	*810 568*	–	–	–	–	–	–	*810 568*
Expanded Public Works Programme Intergrated Grant for Provinces	*7 650*	–	–	–	–	–	–	*7 650*
Own Revenue	429 577	–	–	–	–	–	–	429 577
Other	170 000	43 000	–	–	–	199 200	242 200	412 200
Total Revenue	**5 876 915**	**206 268**	**71 365**	**–**	**–**	**199 200**	**476 833**	**6 353 748**

Mission

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

Adjusted Estimates of Provincial Expenditure 2025

Table 8.3: Adjusted Estimates

Programme R thousand	2025/26 Main Appropriation	Additional Appropriation Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Administration	368 228	–	–	13 749	–	–	13 749	381 977
2. Public Works Infrastructure	988 197	43 000	–	126 000	–	49 200	218 200	1 206 397
3. Transport Infrastructure	2 869 237	163 268	71 365	(136 000)	–	50 000	148 633	3 017 870
4. Transport Operations	1 558 352	–	–	751	–	100 000	100 751	1 659 103
5. Community Based Programmes	92 901	–	–	(4 500)	–	–	(4 500)	88 401
Total	**5 876 915**	**206 268**	**71 365**	**–**	**–**	**199 200**	**476 833**	**6 353 748**
Economic classification								
Current payments	**3 448 294**	**22 773**	**–**	**3 205**	**–**	**100 000**	**125 978**	**3 574 272**
Compensation of employees	1 329 674	–	–	(27 000)	–	–	(27 000)	1 302 674
Goods and services	2 118 620	22 773	–	30 205	–	100 000	152 978	2 271 598
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**1 208 829**	**–**	**–**	**1 450**	**–**	**–**	**1 450**	**1 210 279**
Provinces and municipalities	337 257	–	–	(1 000)	–	–	(1 000)	336 257
Departmental agencies and accounts	88	–	–	–	–	–	–	88
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	858 568	–	–	–	–	–	–	858 568
Non-profit institutions	–	–	–	–	–	–	–	–
Households	12 916	–	–	2 450	–	–	2 450	15 366
Payments for capital assets	**1 219 792**	**183 495**	**71 365**	**(4 655)**	**–**	**99 200**	**349 405**	**1 569 197**
Buildings and other fixed structures	1 177 147	183 495	71 365	(5 671)	–	49 200	298 389	1 475 536
Machinery and equipment	42 645	–	–	600	–	50 000	50 600	93 245
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	416	–	–	416	416
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**5 876 915**	**206 268**	**71 365**	**–**	**–**	**199 200**	**476 833**	**6 353 748**

Programme 1: Administration

Table 8.3.1: Administration

Subprogramme R thousand	2025/26 Main Appropriation	Additional Appropriation Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Office of the Mec	12 974	–	–	600	–	–	600	13 574
2. Management Of the Department	6 153	–	–	–	–	–	–	6 153
3. Corporate Support	326 554	–	–	14 349	–	–	14 349	340 903
4. Departmental Strategy	22 547	–	–	(1 200)	–	–	(1 200)	21 347
Total	**368 228**	**–**	**–**	**13 749**	**–**	**–**	**13 749**	**381 977**
Economic classification								
Current payments	**357 320**	**–**	**–**	**12 885**	**–**	**–**	**12 885**	**370 205**
Compensation of employees	236 245	–	–	(5 500)	–	–	(5 500)	230 745
Goods and services	121 075	–	–	18 385	–	–	18 385	139 460
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**5 212**	**–**	**–**	**–**	**–**	**–**	**–**	**5 212**
Provinces and municipalities	3 298	–	–	(1 000)	–	–	(1 000)	2 298
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	1 914	–	–	1 000	–	–	1 000	2 914
Payments for capital assets	**5 696**	**–**	**–**	**864**	**–**	**–**	**864**	**6 560**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	5 696	–	–	864	–	–	864	6 560
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**368 228**	**–**	**–**	**13 749**	**–**	**–**	**13 749**	**381 977**

Programme 2: Public Works Infrastructure

Table 8.3.2: Public Works Infrastructure

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Programme Support	4 924	–	–	1 771	–	–	1 771	6 695
2. Planning	10 271	–	–	(1 771)	–	–	(1 771)	8 500
3. Design	20 037	–	–	–	–	–	–	20 037
4. Construction	32 076	43 000	–	116 250	–	49 200	208 450	240 526
5. Maintenance	341 489	–	–	10 075	–	–	10 075	351 564
6. Immovable Asset Management	454 079	–	–	(2 850)	–	–	(2 850)	451 229
7. Facility Operations	125 321	–	–	2 525	–	–	2 525	127 846
Total	**988 197**	**43 000**	**–**	**126 000**	**–**	**49 200**	**218 200**	**1 206 397**
Economic classification								
Current payments	**646 613**	**–**	**–**	**(11 144)**	**–**	**–**	**(11 144)**	**635 469**
Compensation of employees	394 719	–	–	(7 500)	–	–	(7 500)	387 219
Goods and services	251 894	–	–	(3 644)	–	–	(3 644)	248 250
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**337 043**	**–**	**–**	**–**	**–**	**–**	**–**	**337 043**
Provinces and municipalities	333 959	–	–	–	–	–	–	333 959
Departmental agencies and accounts	88	–	–	–	–	–	–	88
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	2 996	–	–	–	–	–	–	2 996
Payments for capital assets	**4 541**	**43 000**	**–**	**137 144**	**–**	**49 200**	**229 344**	**233 885**
Buildings and other fixed structures	–	43 000	–	137 532	–	49 200	229 732	229 732
Machinery and equipment	4 541	–	–	(804)	–	–	(804)	3 737
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	416	–	–	416	416
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**988 197**	**43 000**	**–**	**126 000**	**–**	**49 200**	**218 200**	**1 206 397**

Programme 3: Transport Infrastructure

Table 8.3.3: Transport Infrastructure

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Programme Support	1 041	–	–	(385)	–	–	(385)	656
2. Infrastructure Planning	81 432	–	–	16 644	–	–	16 644	98 076
3. Design	65 549	–	–	(4 654)	–	–	(4 654)	60 895
4. Construction	1 150 955	140 495	71 365	(139 936)	–	–	71 924	1 222 879
5. Maintenance	1 570 260	22 773	–	(7 669)	–	50 000	65 104	1 635 364
Total	**2 869 237**	**163 268**	**71 365**	**(136 000)**	**–**	**50 000**	**148 633**	**3 017 870**
Economic classification								
Current payments	**1 655 645**	**22 773**	**–**	**6 753**	**–**	**–**	**29 526**	**1 685 171**
Compensation of employees	492 355	–	–	(16 000)	–	–	(16 000)	476 355
Goods and services	1 163 290	22 773	–	22 753	–	–	45 526	1 208 816
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**7 200**	**–**	**–**	**450**	**–**	**–**	**450**	**7 650**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	7 200	–	–	450	–	–	450	7 650
Payments for capital assets	**1 206 392**	**140 495**	**71 365**	**(143 203)**	**–**	**50 000**	**118 657**	**1 325 049**
Buildings and other fixed structures	1 177 147	140 495	71 365	(143 203)	–	–	68 657	1 245 804
Machinery and equipment	29 245	–	–	–	–	50 000	50 000	79 245
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**2 869 237**	**163 268**	**71 365**	**(136 000)**	**–**	**50 000**	**148 633**	**3 017 870**

Programme 4: Transport Operations

Table 8.3.4: Transport Operations

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Programme Support	3 446	–	–	1 150	–	–	1 150	4 596
2. Public Transport Services	1 399 046	–	–	(7 720)	–	100 000	92 280	1 491 326
3. Operator Licenses and Permits	11 562	–	–	4 400	–	–	4 400	15 962
4. Transport Safety and Compliance	126 413	–	–	6 671	–	–	6 671	133 084
5. Transport System	9 819	–	–	(2 800)	–	–	(2 800)	7 019
6. Infrastructure Operations	8 066	–	–	(950)	–	–	(950)	7 116
Total	**1 558 352**	**–**	**–**	**751**	**–**	**100 000**	**100 751**	**1 659 103**
Economic classification								
Current payments	**697 155**	**–**	**–**	**(779)**	**–**	**100 000**	**99 221**	**796 376**
Compensation of employees	145 962	–	–	6 500	–	–	6 500	152 462
Goods and services	551 193	–	–	(7 279)	–	100 000	92 721	643 914
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**859 239**	**–**	**–**	**1 000**	**–**	**–**	**1 000**	**860 239**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	858 568	–	–	–	–	–	–	858 568
Non-profit institutions	–	–	–	–	–	–	–	–
Households	671	–	–	1 000	–	–	1 000	1 671
Payments for capital assets	**1 958**	**–**	**–**	**530**	**–**	**–**	**530**	**2 488**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	1 958	–	–	530	–	–	530	2 488
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**1 558 352**	**–**	**–**	**751**	**–**	**100 000**	**100 751**	**1 659 103**

Programme 5: Community Based Programmes

Table 8.3.5: Community Based Programmes

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Programme Support	2 900	–	–	–	–	–	–	2 900
2. Community Development	54 851	–	–	(4 500)	–	–	(4 500)	50 351
3. Innovation and Empowerment	13 158	–	–	(2 487)	–	–	(2 487)	10 671
4. EPWP Co-Ordination and Monitoring	21 992	–	–	2 487	–	–	2 487	24 479
Total	**92 901**	**–**	**–**	**(4 500)**	**–**	**–**	**(4 500)**	**88 401**
Economic classification								
Current payments	**91 561**	**–**	**–**	**(4 510)**	**–**	**–**	**(4 510)**	**87 051**
Compensation of employees	60 393	–	–	(4 500)	–	–	(4 500)	55 893
Goods and services	31 168	–	–	(10)	–	–	(10)	31 158
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**135**	**–**	**–**	**–**	**–**	**–**	**–**	**135**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	135	–	–	–	–	–	–	135
Payments for capital assets	**1 205**	**–**	**–**	**10**	**–**	**–**	**10**	**1 215**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	1 205	–	–	10	–	–	10	1 215
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**92 901**	**–**	**–**	**(4 500)**	**–**	**–**	**(4 500)**	**88 401**

Goods and Services

Table 8.4: Summary of Goods and Services

R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
	2025/26							
		Additional Appropriation						
Goods and services	2 118 620	22 773	–	30 205	–	100 000	152 978	2 271 598
Administrative fees	1 369	–	–	734	–	–	734	2 103
Advertising	839	–	–	1 030	–	–	1 030	1 869
Minor assets	2 507	–	–	(682)	–	–	(682)	1 825
Audit costs: External	12 245	–	–	2 100	–	–	2 100	14 345
Bursaries: Employees	–	–	–	–	–	–	–	–
Catering: Departmental activities	1 616	–	–	400	–	–	400	2 016
Communication (G&S)	13 518	–	–	678	–	–	678	14 196
Computer services	1 333	–	–	(147)	–	–	(147)	1 186
Consultants: Business and advisory services	14 431	–	–	(1 750)	–	–	(1 750)	12 681
Infrastructure and planning services	114 503	–	–	42 295	–	–	42 295	156 798
Laboratory services	–	–	–	–	–	–	–	–
Legal services (G&S)	14 218	–	–	4 517	–	–	4 517	18 735
Science and technological services	–	–	–	–	–	–	–	–
Contractors	812 086	–	–	34 354	–	–	34 354	846 440
Agency and support/outsourced services	131 789	22 773	–	(88 770)	–	–	(65 997)	65 792
Entertainment	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	73 352	–	–	10 643	–	–	10 643	83 995
Housing	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	16 860	–	–	4 453	–	–	4 453	21 313
Inventory: Farming supplies	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	–	–	–	–	–	–	–	–
Inventory: Fuel, oil and gas	20 444	–	–	(2 590)	–	–	(2 590)	17 854
Inventory: Learner and teacher support material	–	–	–	–	–	–	–	–
Inventory: Materials and supplies	75 820	–	–	30 556	–	–	30 556	106 376
Inventory: Medical supplies	–	–	–	–	–	–	–	–
Inventory: Medicine	–	–	–	–	–	–	–	–
Medsas inventory interface	–	–	–	–	–	–	–	–
Inventory: Other supplies	383	–	–	–	–	–	–	383
Consumable supplies	8 888	–	–	(1 080)	–	–	(1 080)	7 808
Consumables: Stationery, printing and office supplies	8 064	–	–	694	–	–	694	8 758
Operating leases	29 267	–	–	4 000	–	–	4 000	33 267
Rental and hiring	–	–	–	–	–	–	–	–
Property payments	156 228	–	–	(13 168)	–	–	(13 168)	143 060
Transport provided: Departmental activity	512 240	–	–	6 000	–	100 000	106 000	618 240
Travel and subsistence	69 830	–	–	(5 600)	–	–	(5 600)	64 230
Training and development	20 456	–	–	1 785	–	–	1 785	22 241
Operating payments	5 928	–	–	(178)	–	–	(178)	5 750
Venues and facilities	406	–	–	(69)	–	–	(69)	337

Infrastructure payments

Table 8.5: Summary of departmental infrastructure by category

R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
	2025/26							
		Additional Appropriation						
Existing infrastructure assets	**1 785 771**	**104 304**	**71 365**	**(89 383)**	**–**	**–**	**86 286**	**1 872 057**
Maintenance and repairs	872 947	22 773	–	26 274	–	–	49 047	921 994
Upgrades and additions	255 510	20 741	71 365	84 774	–	–	176 880	432 390
Refurbishment and rehabilitation	657 314	60 790	–	(200 431)	–	–	(139 641)	517 673
New infrastructure assets	**264 323**	**101 964**	**–**	**109 986**	**–**	**49 200**	**261 150**	**525 473**
Infrastructure transfers	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure transfers - Current	–	–	–	–	–	–	–	–
Infrastructure transfers - Capital	–	–	–	–	–	–	–	–
Infrastructure: Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure: Leases	**26 275**	**–**	**–**	**14 065**	**–**	**–**	**14 065**	**40 340**
Non Infrastructure	**109 156**	**–**	**–**	**–**	**–**	**–**	**–**	**109 156**
Capital infrastructure	1 177 147	183 495	71 365	(5 671)	–	49 200	298 389	1 475 536
*Current infrastructure**	899 222	22 773	–	40 339	–	–	63 112	962 334
Total Infrastructure (including non infrastructure items)	**2 185 525**	**206 268**	**71 365**	**34 668**	**–**	**49 200**	**361 501**	**2 547 026**

Details of adjustments to Estimates of Provincial Expenditure 2025

Roll-overs – R206.268 million

Programme 2: Public Works Infrastructure

R13.252 million has been rolled over for the Mpumalanga Parliamentary Village.

R9.007 million has been rolled over for Mkhondo Boarding School.

R20.471 million has been rolled over for the Renewable Energy Project.

Programme 3: Transport Infrastructure

R79.705 million has been rolled over for the Welisizwe programme under Provincial Roads Maintenance Grant (PRMG)

R83.563 million has been rolled over for maintenance, refurbishment and rehabilitation of roads under PRMG.

Unforeseeable and unavoidable expenditure – R71.365 million

Programme 3: Transport Infrastructure

R 71.365 million has been allocated to PMRG for the reconstruction and rehabilitation of provincial infrastructure damaged by rainfall, flooding, thunderstorms, and strong winds.

Virements and shifts

Table 8.6: Details on virements per programme and economic classification

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

FROM			**TO**		
Programme by Economic classification	**Motivation**	**R thousand**	**Programme by Economic classification**	**Motivation**	**R thousand**
Programme 1: Administration		**(6 364)**	**Programme 1: Administration**		**5 500**
Compensation of employees	Vacant funded post	(5 500)	Goods and services	Legal and Audit fees	5 500
			Programme 2: Public Works Infrastructure		**864**
Goods and services	Travelling and subsistence	(864)	Goods and services	Property maintenance	864
Shifts within the programme as a percentage of the programme budget		-1.5%			
Virements to other programmes as a percentage of the programme budget		**-0.2%**			
Programme 2: Public Works Infrastructure		**(26 312)**	**Programme 2: Public Works Infrastructure**		**25 448**
Compensation of employees	Vacant funded post	(3 500)	Goods and services	Maintenance of property	3 500
	Vacant funded post	(4 000)		Contactors for sewers and two way radio maintenance	4 000
Goods and services	Reprioritation of property maintenace	(17 532)	Buildings and other fixed structures	Upgrade and additions on buildings	17 532
	Savings from consultants and professional services	(416)	Software and other intangible assets	Software and other intangible assets	416
			Programme 1: Administration		**864**
Machinery and equipment	Domestic Furniture	(864)	Machinery and equipment	Computer equipment	864
Shifts within the programme as a percentage of the programme budget		-2.6%			
Virements to other programmes as a percentage of the programme budget		**-0.1%**			
Programme 3: Transport Infrastructure		**(159 203)**	**Programme 3: Transport Infrastructure**		**23 203**
Goods and services	Savings from contractors	(450)	Households	Social benefits	450
Buildings and other fixed structures	Re-alignment of Transport Infrastructure projects from Capital to current maintenance as per the submitted Operational Plan	(22 753)	Goods and services	To fund contactors	22 753
			Programme 1: Administration		**10 000**
Compensation of employees	Vacant funded posts	(10 000)	Goods and services	Fleet Services and Audit fees	10 000
			Programme 4: Transport Operations		**6 000**
	Vacant funded posts	(6 000)	Compensation of employees	Salaries and wages	6 000
			Programme 2: Public Works Infrastructure		**120 000**
Buildings and other fixed structures	Reprioritisation from Emalahleni and Drikoppies Bridges	(120 000)	Buildings and other fixed structures	Parliamentary Village and Mkhondo Boarding School	120 000
Shifts within the programme as a percentage of the programme budget		-0.8%			
Virements to other programmes as a percentage of the programme budget		**-4.7%**			

FROM			TO		
Programme by Economic classification	**Motivation**	**R thousand**	**Programme by Economic classification**	**Motivation**	**R thousand**
Programme 4: Transport Operations		**(7 279)**	**Programme 4: Transport Operations**		**1 530**
Goods and services	Savings from minor assets	(530)	Machinery and equipment	Machinery and equipment	530
	Travelling and subsistence	(1 000)	Households	Employer Social Benefits	1 000
			Programme 1: Administration		**3 749**
	Fleet Service	(3 749)	Goods and services	Fleet services	3 749
			Programme 2: Public Works Infrastructure		**2 000**
	Fleet Services	(2 000)	Goods and services	Contactors on sewers	2 000
Shifts within the programme as a percentage of the programme budget		-0.1%			
Virements to other programmes as a percentage of the programme budget		**-0.4%**			
Programme 5: Community Based Programmes		**(4 500)**	**Programme 2: Public Works Infrastructure**		**4 000**
Compensation of employees	Vacant funded post	(4 000)	Goods and services	Operating lease	4 000
			Programme 4: Transport Operations		**500**
	Vacant funded post	(500)	Compensation of employees	Salaries and wages	500
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-4.8%**			
TOTAL		**(203 658)**	**TOTAL**		**203 658**

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

Other Adjustments – R194.5 million

Adjustment due to significant and unforeseeable economic and financial events

Programme 2: Public Works Infrastructure

R44.5 million has been allocated for the Mpumalanga Parliamentary Village

R4.7 million has been allocated for the Mkhondo Boarding School Combo Courts

Programme 3: Transport Infrastructure

An additional R50 million is allocated for roads maintenance to procure construction and maintenance equipment (yellow fleet).

Programme 4: Transport Operations

An additional R100 million is allocated to relieve budget pressure on scholar transport services.

Expenditure for 2024/25 and preliminary expenditure for 2025/26

Table 8.7: Expenditure Trends

	2024/25 Expenditure outcome					2025/26 Preliminary expenditure		
R Thousand	**Adjusted appropriation**	**Apr '24 - Sep '24**	**Apr '24 - Sep '24 % of adjusted appropriation**	**Apr '24 - Mar '25**	**Apr '24 - Mar '25 % of adjusted appropriation**	**Adjusted appropriation**	**Apr '25 - Sep '25**	**Apr '25 - Sep '25 % of adjusted appropriation**
1. Administration	367 210	199 530	54.3	361 622	98.5	381 977	198 262	51.9
2. Public Works Infrastructure	1 185 087	628 418	53.0	1 148 517	96.9	1 206 397	731 145	60.6
3. Transport Infrastructure	2 668 963	1 099 054	41.2	2 516 936	94.3	3 017 870	1 151 576	38.2
4. Transport Operations	1 501 380	763 840	50.9	1 493 898	99.5	1 659 103	845 893	51.0
5. Community Based Programmes	76 984	38 740	50.3	70 395	91.4	88 401	39 099	44.2
Total	**5 799 624**	**2 729 582**	**47.1**	**5 591 368**	**96.4**	**6 353 748**	**2 965 975**	**46.7**
Economic classification								
Current payments	**3 123 062**	**1 562 154**	**50.0**	**3 065 721**	**98.2**	**3 574 272**	**1 684 739**	**47.1**
Compensation of employees	1 241 877	617 079	49.7	1 217 225	98.0	1 302 674	634 540	48.7
Goods and services	1 881 185	945 075	50.2	1 848 496	98.3	2 271 598	1 050 199	46.2
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**1 119 565**	**537 933**	**48.0**	**1 124 204**	**100.4**	**1 210 279**	**668 725**	**55.3**
Provinces and municipalities	276 852	179 429	64.8	273 449	98.8	336 257	290 178	86.3
Departmental agencies and accounts	84	40	47.6	83	98.8	88	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	823 991	344 063	41.8	824 571	100.1	858 568	363 725	42.4
Non-profit institutions	–	–	–	–	–	–	–	–
Households	18 638	14 401	77.3	26 101	140.0	15 366	14 822	96.5
Payments for capital assets	**1 556 997**	**629 495**	**40.4**	**1 401 443**	**90.0**	**1 569 197**	**612 511**	**39.0**
Buildings and other fixed structures	1 509 150	620 401	41.1	1 357 821	90.0	1 475 536	606 834	41.1
Machinery and equipment	47 847	9 094	19.0	43 622	91.2	93 245	5 677	6.1
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	416	–	–
Payments for financial assets	–	–	–	–	–	–	–	–
Total payments	**5 799 624**	**2 729 582**	**47.1**	**5 591 368**	**96.4**	**6 353 748**	**2 965 975**	**46.7**

Main expenditure trends for the first half of 2025/26

Total expenditure in 2024/25 was R5.591 billion, 96.4 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2024/25 was R2.730 billion, 47.1 per cent of the adjusted appropriation, whereas expenditure in the first half of 2025/26 was R2.966 million, 46.7 per cent of the adjusted appropriation of R6.354 billion. Compared to the first half of 2024/25, expenditure over the same period in 2025/26 increased by R236.393 million, and 8.6 per cent. This was mainly due to increased spending on Mkhondo boarding school, Parliamentary Village, rates and taxes, and scholar transport services.

Departmental receipts

Table 8.8: Departmental Receipts

	2024/25					2025/26			
		Audited outcome				Actual receipts			
R Thousand	Adjusted estimate	Apr '24 - Sep '24	Apr '24 - Sep '24 % of adjusted estimate	Apr '24 - Mar '25	Apr '24 - Mar '25 % of adjusted estimate	Budget estimate	Adjusted estimate	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted estimate
Departmental receipts	**27 307**	**16 568**	**60.7**	**40 414**	**148.0**	**55 046**	**55 046**	**24 635**	**44.8**
Sales of goods and services other than capital assets	11 035	5 052	45.8	11 157	101.1	12 336	12 336	5 941	48.2
Transfers received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	12 857	6 130	47.7	16 665	129.6	40 000	40 000	12 948	32.4
Interest, dividends and rent on land	–	3 713	–	7 914	–	–	–	4 202	–
Sales of capital assets	2 421	–	–	1 201	49.6	2 529	2 529	408	16.1
Financial transactions in assets and liabilities	994	1 673	168.3	3 477	349.8	181	181	1 136	627.6
Tax receipts	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–
Total	**27 307**	**16 568**	**60.7**	**40 414**	**148.0**	**55 046**	**55 046**	**24 635**	**44.8**

Main departmental revenue trends for the first half of 2025/26

Mid-year revenue in 2024/25 was R16.568 million, 60.7 per cent of the adjusted estimate, whereas revenue for the first half of 2025/26 was R24.635 million, 44.8 per cent of the adjusted estimate of R55.046 million. Compared to the first half of 2024/25, revenue over the same period in 2025/26 increased by R8.067 million, and 48.7 per cent. This was mainly due to fines, penalties and forfeits Interest, dividends and rent on land and sale of capital assets

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

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

	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Administration	**5 212**	**–**	**–**	**–**	**–**	**–**	**–**	**5 212**
Provinces and municipalities	3 298	–	–	(1 000)	–	–	(1 000)	2 298
Households	1 914	–	–	1 000	–	–	1 000	2 914
2. Public Works Infrastructure	**337 043**	**–**	**–**	**–**	**–**	**–**	**–**	**337 043**
Provinces and municipalities	333 959	–	–	–	–	–	–	333 959
Departmental agencies and accounts	88	–	–	–	–	–	–	88
Households	2 996	–	–	–	–	–	–	2 996
3. Transport Infrastructure	**7 200**	**–**	**–**	**450**	**–**	**–**	**450**	**7 650**
Households	7 200	–	–	450	–	–	450	7 650
4. Transport Operations	**859 239**	**–**	**–**	**1 000**	**–**	**–**	**1 000**	**860 239**
Public corporations and private enterprises	858 568	–	–	–	–	–	–	858 568
Households	671	–	–	1 000	–	–	1 000	1 671
5. Community Based Programmes	**135**	**–**	**–**	**–**	**–**	**–**	**–**	**135**
Households	135	–	–	–	–	–	–	135
Total	**1 208 829**	**–**	**–**	**1 450**	**–**	**–**	**1 450**	**1 210 279**

Summary of changes to conditional grants

Table 8.10: Summary of changes to conditional grants

	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
3. Transport Infrastructure	**1 672 581**	**163 268**	**71 365**	**–**	**–**	**–**	**234 633**	**1 907 214**
Provincial Roads Maintenance Grant	1 672 581	163 268	71 365	–	–	–	234 633	1 907 214
4. Transport Operations	**810 568**	**–**	**–**	**–**	**–**	**–**	**–**	**810 568**
Public Transport Operations Grant	810 568	–	–	–	–	–	–	810 568
5. Community Based Programmes	**7 650**	**–**	**–**	**–**	**–**	**–**	**–**	**7 650**
Expanded Public Works Programme Intergrated Grant for Provinces	7 650	–	–	–	–	–	–	7 650
Total	**2 490 799**	**163 268**	**71 365**	**–**	**–**	**–**	**234 633**	**2 725 432**

Vote 09

Community Safety, Security and Liaison

Adjusted budget summary

Table 9.1: Adjusted Budget Summary

R thousand	2025/26 Main Appropriation	Adjusted Appropriation	Decrease	Increase
Amount to be appropriated	**2 144 260**	**2 173 160**	**–**	**28 900**
of which:				
Current payments	2 118 887	2 144 987	–	26 100
Transfers and subsidies	4 223	4 223	–	–
Payments for capital assets	21 150	23 950	–	2 800
Payments for financial assets	–	–	–	–
Direct Charge against Provincial Revenue Fund	–	–	–	–
Executive authority	**MEC for Community Safety, Security and Liaison**			
Accounting officer	**Head: Community Safety, Security and Liaison**			

Summary of Revenue

Table 9.2: Summary of Receipts

Programme R thousand	2025/26 Main Appropriation	Additional Appropriation Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
Equitable Share	1 677 595	–	–	–	(8 000)	–	(8 000)	1 669 595
Conditional grants	3 684	–	–	–	–	–	–	3 684
Expanded Public Works Programme Intergrated Grant for Provinces	*3 684*	–	–	–	–	–	–	*3 684*
Own Revenue	440 781	–	–	–	–	–	–	440 781
Other	22 200	–	–	–	–	36 900	36 900	59 100
Total Revenue	**2 144 260**	**–**	**–**	**–**	**(8 000)**	**36 900**	**28 900**	**2 173 160**

Mission

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

Adjusted Estimates of Provincial Expenditure 2025

Table 9.3: Adjusted Estimates

Programme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Administration	195 254	–	–	–	–	–	–	195 254
2. Provincial Secretariat for Police Service	120 429	–	–	–	–	–	–	120 429
3. Transport Regulation	866 593	–	–	–	(8 000)	19 100	11 100	877 693
4. Security Management	961 984	–	–	–	–	17 800	17 800	979 784
Total	**2 144 260**	**–**	**–**	**–**	**(8 000)**	**36 900**	**28 900**	**2 173 160**
Economic classification								
Current payments	**2 118 887**	**–**	**–**	**(2 800)**	**(8 000)**	**36 900**	**26 100**	**2 144 987**
Compensation of employees	894 775	–	–	(3 989)	–	19 100	15 111	909 886
Goods and services	1 224 112	–	–	1 189	(8 000)	17 800	10 989	1 235 101
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**4 223**	**–**	**–**	**–**	**–**	**–**	**–**	**4 223**
Provinces and municipalities	400	–	–	–	–	–	–	400
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	3 823	–	–	–	–	–	–	3 823
Payments for capital assets	**21 150**	**–**	**–**	**2 800**	**–**	**–**	**2 800**	**23 950**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	21 150	–	–	2 800	–	–	2 800	23 950
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**2 144 260**	**–**	**–**	**–**	**(8 000)**	**36 900**	**28 900**	**2 173 160**

Programme 1: Administration

Table 9.3.1: Administration

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Office of MEC	13 602	–	–	–	–	–	–	13 602
2. Office of HOD	3 529	–	–	406	–	–	406	3 935
3. Financial Management	117 338	–	–	1 241	–	–	1 241	118 579
4. Corporate Services	55 919	–	–	(1 212)	–	–	(1 212)	54 707
5. Legal Services	4 866	–	–	(435)	–	–	(435)	4 431
Total	**195 254**	**–**	**–**	**–**	**–**	**–**	**–**	**195 254**
Economic classification								
Current payments	**192 519**	**–**	**–**	**(50)**	**–**	**–**	**(50)**	**192 469**
Compensation of employees	112 078	–	–	–	–	–	–	112 078
Goods and services	80 441	–	–	(50)	–	–	(50)	80 391
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**535**	**–**	**–**	**250**	**–**	**–**	**250**	**785**
Provinces and municipalities	400	–	–	–	–	–	–	400
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	135	–	–	250	–	–	250	385
Payments for capital assets	**2 200**	**–**	**–**	**(200)**	**–**	**–**	**(200)**	**2 000**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	2 200	–	–	(200)	–	–	(200)	2 000
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**195 254**	**–**	**–**	**–**	**–**	**–**	**–**	**195 254**

Programme 2: Provincial Secretariat for Police Service

Table 9.3.2: Provincial Secretariat for Police Service

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Programme Support	1 830	–	–	(577)	–	–	(577)	1 253
2. Policy and Research	5 086	–	–	(112)	–	–	(112)	4 974
3. Monitoring and Evaluation	11 314	–	–	(900)	–	–	(900)	10 414
4. Promotion of Safety	14 950	–	–	(251)	–	–	(251)	14 699
5. Community Police Relations	87 249	–	–	1 840	–	–	1 840	89 089
Total	**120 429**	**–**	**–**	**–**	**–**	**–**	**–**	**120 429**
Economic classification								
Current payments	**120 017**	**–**	**–**	**(150)**	**–**	**–**	**(150)**	**119 867**
Compensation of employees	103 492	–	–	(4 280)	–	–	(4 280)	99 212
Goods and services	16 525	–	–	4 130	–	–	4 130	20 655
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**162**	**–**	**–**	**–**	**–**	**–**	**–**	**162**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	162	–	–	–	–	–	–	162
Payments for capital assets	**250**	**–**	**–**	**150**	**–**	**–**	**150**	**400**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	250	–	–	150	–	–	150	400
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**120 429**	**–**	**–**	**–**	**–**	**–**	**–**	**120 429**

Programme 3: Transport Regulation

Table 9.3.3: Transport Regulation

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Programme Support Regulation	10 614	–	–	110	(8 000)	–	(7 890)	2 724
2. Safety Engineering	5 507	–	–	(193)	–	–	(193)	5 314
3. Traffic Law Enforcement	535 333	–	–	(2 727)	–	19 100	16 373	551 706
4. Road Safety Education	35 461	–	–	2 512	–	–	2 512	37 973
5. Transport Administration and Licensing	248 995	–	–	240	–	–	240	249 235
6. Overload Control	30 683	–	–	58	–	–	58	30 741
Total	**866 593**	**–**	**–**	**–**	**(8 000)**	**19 100**	**11 100**	**877 693**
Economic classification								
Current payments	**844 517**	**–**	**–**	**(2 600)**	**(8 000)**	**19 100**	**8 500**	**853 017**
Compensation of employees	669 199	–	–	(68)	–	19 100	19 032	688 231
Goods and services	175 318	–	–	(2 532)	(8 000)	–	(10 532)	164 786
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**3 526**	**–**	**–**	**(250)**	**–**	**–**	**(250)**	**3 276**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	3 526	–	–	(250)	–	–	(250)	3 276
Payments for capital assets	**18 550**	**–**	**–**	**2 850**	**–**	**–**	**2 850**	**21 400**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	18 550	–	–	2 850	–	–	2 850	21 400
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**866 593**	**–**	**–**	**–**	**(8 000)**	**19 100**	**11 100**	**877 693**

Programme 4: Security Management

Table 9.3.4: Security Management

Subprogramme R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
	2025/26							
		Additional Appropriation						
1. Programme Support	–	–	–	–	–	–	–	–
2. Provincial Security Operation	961 984	–	–	–	–	17 800	17 800	979 784
Total	**961 984**	**–**	**–**	**–**	**–**	**17 800**	**17 800**	**979 784**
Economic classification								
Current payments	**961 834**	**–**	**–**	**–**	**–**	**17 800**	**17 800**	**979 634**
Compensation of employees	10 006	–	–	359	–	–	359	10 365
Goods and services	951 828	–	–	(359)	–	17 800	17 441	969 269
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	**150**	**–**	**–**	**–**	**–**	**–**	**–**	**150**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	150	–	–	–	–	–	–	150
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**961 984**	**–**	**–**	**–**	**–**	**17 800**	**17 800**	**979 784**

Goods and Services

Table 9.4: Summary of Goods and Services

R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
	2025/26							
		Additional Appropriation						
Goods and services	1 224 112	–	–	1 189	(8 000)	17 800	10 989	1 235 101
Administrative fees	11 376	–	–	(844)	–	–	(844)	10 532
Advertising	4 215	–	–	4 276	–	–	4 276	8 491
Minor assets	–	–	–	67	–	–	67	67
Audit costs: External	12 000	–	–	(1 500)	–	–	(1 500)	10 500
Bursaries: Employees	–	–	–	–	–	–	–	–
Catering: Departmental activities	16 164	–	–	182	–	–	182	16 346
Communication (G&S)	14 123	–	–	(1 495)	–	–	(1 495)	12 628
Computer services	7 900	–	–	–	–	–	–	7 900
Consultants: Business and advisory services	280	–	–	150	–	–	150	430
Infrastructure and planning services	–	–	–	–	–	–	–	–
Laboratory services	–	–	–	–	–	–	–	–
Legal services (G&S)	3 400	–	–	3 510	–	–	3 510	6 910
Science and technological services	–	–	–	–	–	–	–	–
Contractors	43 509	–	–	(10 660)	–	–	(10 660)	32 849
Agency and support/outsourced services	–	–	–	–	–	–	–	–
Entertainment	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	40 138	–	–	(4 000)	–	–	(4 000)	36 138
Housing	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	8 224	–	–	(562)	–	–	(562)	7 662
Inventory: Farming supplies	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	–	–	–	–	–	–	–	–
Inventory: Fuel, oil and gas	–	–	–	–	–	–	–	–
Inventory: Learner and teacher support material	–	–	–	–	–	–	–	–
Inventory: Materials and supplies	–	–	–	530	–	–	530	530
Inventory: Medical supplies	–	–	–	–	–	–	–	–
Inventory: Medicine	–	–	–	–	–	–	–	–
Medsas inventory interface	–	–	–	–	–	–	–	–
Inventory: Other supplies	450	–	–	(450)	–	–	(450)	–
Consumable supplies	8 328	–	–	2 471	–	–	2 471	10 799
Consumables: Stationery, printing and office supplies	13 369	–	–	(325)	–	–	(325)	13 044
Operating leases	17 868	–	–	1 696	–	–	1 696	19 564
Rental and hiring	990	–	–	15	–	–	15	1 005
Property payments	967 077	–	–	(3 167)	(8 000)	17 800	6 633	973 710
Transport provided: Departmental activity	820	–	–	(60)	–	–	(60)	760
Travel and subsistence	40 809	–	–	7 799	–	–	7 799	48 608
Training and development	11 747	–	–	2 040	–	–	2 040	13 787
Operating payments	190	–	–	146	–	–	146	336
Venues and facilities	1 135	–	–	1 370	–	–	1 370	2 505

Infrastructure payments

Table 9.5: Summary of departmental infrastructure by category

R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
	2025/26							
		Additional Appropriation						
Existing infrastructure assets	**8 900**	**–**	**–**	**–**	**–**	**–**	**–**	**8 900**
Maintenance and repairs	8 900	–	–	–	–	–	–	8 900
Upgrades and additions	–	–	–	–	–	–	–	–
Refurbishment and rehabilitation	–	–	–	–	–	–	–	–
New infrastructure assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure transfers	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure transfers - Current	–	–	–	–	–	–	–	–
Infrastructure transfers - Capital	–	–	–	–	–	–	–	–
Infrastructure: Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure: Leases	**13 000**	**–**	**–**	**–**	**–**	**–**	**–**	**13 000**
Non Infrastructure	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Capital infrastructure	–	–	–	–	–	–	–	–
*Current infrastructure**	21 900	–	–	–	–	–	–	21 900
Total Infrastructure (including non infrastructure items)	**21 900**	**–**	**–**	**–**	**–**	**–**	**–**	**21 900**

Details of adjustments to Estimates of Provincial Expenditure 2025

Virements and shifts

Table 9.6: Details on virements per programme and economic classification

Programmes
1. Administration
2. Provincial Secretariat for Police Service
3. Transport Regulation
4. Security Management

FROM			TO		
Programme by Economic classification	**Motivation**	**R thousand**	**Programme by Economic classification**	**Motivation**	**R thousand**
Programme 1: Administration		**(250)**	**Programme 3: Transport Regulation**		**250**
Goods and services	Savings identified from travel and subsistance	(50)	Machinery and equipment	To fund computer equipment	50
Machinery and equipment	Savings identified - (delay in procurement of computers)	(200)		To fund computer equipment	200
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-0,1%**			
Programme 2: Provincial Secretariat for Police Service		**(4 280)**	**Programme 2: Provincial Secretariat for Police Service**		**4 280**
Compensation of employees	Saving identified -delay in appointments	(4 130)	Goods and services	Uniform for Travel Safety Monitors and catering & training for Crime Prevention Wardens.	4 130
	Saving identified -delay in appointments	(150)	Machinery and equipment	To fund computer equipment	150
Shifts within the programme as a percentage of the programme budget		-3,6%			
Virements to other programmes as a percentage of the programme budget					
Programme 3: Transport Regulation		**(2 850)**	**Programme 3: Transport Regulation**		**2 600**
Compensation of employees	Savings identified from funded vacant posts	(68)	Machinery and equipment	To fund procurement of furniture and computers.	68
Goods and services	Savings identified from operational items	(2 532)		To fund procurement of furniture and computers. .	2 532
			Programme 1: Administration		**250**
Households	Savings identified from unclaimed leave gratuity	(250)	Households	To fund leave gratuity	250
Shifts within the programme as a percentage of the programme budget		-0,3%			
Virements to other programmes as a percentage of the programme budget		**0,0%**			
Programme 4: Security Management		**(359)**	**Programme 4: Security Management**		**359**
Goods and services	Savings from operational costs	(359)	Compensation of employees	To fund social contributions	359
Shifts within the programme as a percentage of the programme budget		0,0%			
Virements to other programmes as a percentage of the programme budget					
TOTAL		**(7 739)**	**TOTAL**		**7 739**

Expenditure for 2024/25 and preliminary expenditure for 2025/26

Table 9.7: Expenditure Trends

R Thousand	2024/25 Expenditure outcome					2025/26 Preliminary expenditure		
	Adjusted appropriation	Apr '24 - Sep '24	Apr '24 - Sep '24 % of adjusted appropriation	Apr '24 - Mar '25	Apr '24 - Mar '25 % of adjusted appropriation	Adjusted appropriation	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted appropriation
1. Administration	176 501	108 502	61.5	202 556	114.8	195 254	105 038	53.8
2. Provincial Secretariat for Police Service	95 107	28 414	29.9	83 886	88.2	120 429	48 892	40.6
3. Transport Regulation	831 835	413 845	49.8	856 579	103.0	877 693	437 145	49.8
4. Security Management	831 257	342 967	41.3	778 058	93.6	979 784	476 026	48.6
Total	**1 934 700**	**893 728**	**46.2**	**1 921 079**	**99.3**	**2 173 160**	**1 067 101**	**49.1**
Economic classification								
Current payments	**1 892 768**	**882 682**	**46.6**	**1 874 779**	**99.0**	**2 144 987**	**1 046 572**	**48.8**
Compensation of employees	808 055	388 607	48.1	799 014	98.9	909 886	453 643	49.9
Goods and services	1 084 713	494 075	45.5	1 075 765	99.2	1 235 101	592 929	48.0
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**6 462**	**4 904**	**75.9**	**6 916**	**107.0**	**4 223**	**2 022**	**47.9**
Provinces and municipalities	336	278	82.7	515	153.3	400	242	60.5
Departmental agencies and accounts	3	3	100.0	3	100.0	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	6 123	4 623	75.5	6 398	104.5	3 823	1 780	46.6
Payments for capital assets	**35 470**	**6 142**	**17.3**	**39 384**	**111.0**	**23 950**	**18 507**	**77.3**
Buildings and other fixed structures	–	532	–	532	–	–	–	–
Machinery and equipment	35 470	5 610	15.8	38 852	109.5	23 950	18 507	77.3
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–
Total payments	**1 934 700**	**893 728**	**46.2**	**1 921 079**	**99.3**	**2 173 160**	**1 067 101**	**49.1**

Main expenditure trends for the first half of 2025/26

Total expenditure in 2024/25 was R1.921 billion, 99.3 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2024/25 was R893.728 million which is 46.2 per cent of the adjusted appropriation, whereas expenditure in the first half of 2025/26 was R1.067 billion or 49.8 per cent of the adjusted appropriation of R2.144 billion.

Departmental receipts

Table 9.8: Departmental Receipts

R Thousand	2024/25 Audited outcome					2025/26 Actual receipts			
	Adjusted estimate	Apr '24 - Sep '24	Apr '24 - Sep '24 % of adjusted estimate	Apr '24 - Mar '25	Apr '24 - Mar '25 % of adjusted estimate	Budget estimate	Adjusted estimate	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted estimate
Departmental receipts	**175 656**	**56 004**	**31,9**	**223 511**	**127,2**	**210 183**	**210 183**	**87 631**	**41,7**
Sales of goods and services other than capital assets	61 010	27 557	45,2	108 057	177,1	65 433	65 433	29 183	44,6
Transfers received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	102 735	21 136	20,6	99 083	96,4	131 000	131 000	51 732	39,5
Interest, dividends and rent on land	11 165	6 664	59,7	15 651	140,2	13 000	13 000	6 609	50,8
Sales of capital assets	746	642	86,1	715	95,8	750	750	72	9,6
Financial transactions in assets and liabilities	–	5	–	5	–	–	–	35	–
Tax receipts	**1 445 485**	**730 485**	**50,5**	**1 426 568**	**98,7**	**1 520 000**	**1 520 000**	**764 433**	**50,3**
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	1 445 485	730 485	50,5	1 426 568	98,7	1 520 000	1 520 000	764 433	50,3
Total	**1 621 141**	**786 489**	**48,5**	**1 650 079**	**101,8**	**1 730 183**	**1 730 183**	**852 064**	**49,2**

Main departmental revenue trends for the first half of 2025/26

Mid-year revenue in 2024/25 was R786.489 million or 48.5 per cent of the adjusted estimate, whereas revenue for the first half of 2025/26 was R852.064 million, 49.2 per cent of the adjusted estimate of R1.730 billion. Compared to the first half of 2024/25, revenue over the same period in 2025/26 increased by R65 million, 40.4 per cent. This was mainly due to increase in motor vehicle licenses.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

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

	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Administration	**535**	**–**	**–**	**250**	**–**	**–**	**250**	**785**
Provinces and municipalities	400	–	–	–	–	–	–	400
Households	135	–	–	250	–	–	250	385
2. Provincial Secretariat for Police Service	**162**	**–**	**–**	**–**	**–**	**–**	**–**	**162**
Households	162	–	–	–	–	–	–	162
3. Transport Regulation	**3 526**	**–**	**–**	**(250)**	**–**	**–**	**(250)**	**3 276**
Households	3 526	–	–	(250)	–	–	(250)	3 276
Total	**4 223**	**–**	**–**	**–**	**–**	**–**	**–**	**4 223**

Summary of changes to conditional grants

Table 9.10: Summary of changes to conditional grants

	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
2. Provincial Secretariat for Police Service	**3 684**	**–**	**–**	**–**	**–**	**–**	**–**	**3 684**
Expanded Public Works Programme Intergrated Grant for Provinces	3 684	–	–	–	–	–	–	3 684
Total	**3 684**	**–**	**–**	**–**	**–**	**–**	**–**	**3 684**

Vote 10

Health

Adjusted budget summary

Table 10.1: Adjusted Budget Summary

	2025/26			
R thousand	**Main Appropriation**	**Adjusted Appropriation**	**Decrease**	**Increase**
Amount to be appropriated	**19 750 975**	**20 435 986**	**–**	**685 011**
of which:				
Current payments	18 008 868	18 672 901	–	664 033
Transfers and subsidies	139 894	238 757	–	98 863
Payments for capital assets	1 602 213	1 524 328	(77 885)	–
Payments for financial assets	–	–	–	–
Direct Charge against Provincial Revenue Fund	–	–	–	–
Executive authority	**MEC for Health**			
Accounting officer	**Head: Health**			

Summary of Revenue

Table 10.2: Summary of Receipts

Programme	2025/26							
		Additional Appropriation						
R thousand	**Main Appropriation**	**Roll-overs**	**Unforeseeable / Unavoidable**	**Virements and Shifts**	**Declared Unspent Funds**	**Other Adjustments**	**Total Additional Appropriation**	**Adjusted Appropriation**
Equitable Share	15 239 387	–	–	–	–	507 514	507 514	15 746 901
Conditional grants	3 705 074	20 278	–	–	–	118 219	138 497	3 843 571
Health Facility Revitalisation Grant	*474 122*	–	–	–	–	–	–	*474 122*
Human Resources and Training Grant	*286 454*	–	–	–	–	–	–	*286 454*
District Health Programme Grant	*2 612 272*	–	–	–	–	*118 219*	*118 219*	*2 730 491*
National Tertiary Services Grant	*286 661*	*20 278*	–	–	–	–	*20 278*	*306 939*
National Health Insurance Grant	*35 145*	–	–	–	–	–	–	*35 145*
Expanded Public Works Programme Intergrated Grant for Provinces	*10 420*	–	–	–	–	–	–	*10 420*
Own Revenue	786 514	–	–	–	–	–	–	786 514
Other	20 000	–	–	–	–	39 000	39 000	59 000
Total Revenue	**19 750 975**	**20 278**	**–**	**–**	**–**	**664 733**	**685 011**	**20 435 986**

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.

Adjusted Estimates of Provincial Expenditure 2025

Table 10.3: Adjusted Estimates

Programme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Administration	421 091	–	–	32 687	–	–	32 687	453 778
2. District Health Services	11 779 259	–	–	(7 352)	–	460 920	453 568	12 232 827
3. Emergency Medical Services	576 307	–	–	(565)	–	–	(565)	575 742
4. Provincial Hospital Services	2 000 242	–	–	(14 122)	–	85 268	71 146	2 071 388
5. Central Hospital Services	2 204 272	20 278	–	851	–	37 217	58 346	2 262 618
6. Health Sciences and Training	587 240	–	–	(23 891)	–	–	(23 891)	563 349
7. Health Care Support Services	407 028	–	–	19 812	–	62 328	82 140	489 168
8. Health Facilities Management	1 775 536	–	–	(7 420)	–	19 000	11 580	1 787 116
Total	**19 750 975**	**20 278**	**–**	**–**	**–**	**664 733**	**685 011**	**20 435 986**
Economic classification								
Current payments	**18 008 868**	**–**	**–**	**130 605**	**–**	**533 428**	**664 033**	**18 672 901**
Compensation of employees	12 466 689	–	–	30 751	–	213 370	244 121	12 710 810
Goods and services	5 542 179	–	–	99 854	–	320 058	419 912	5 962 091
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**139 894**	**–**	**–**	**(5 182)**	**–**	**104 045**	**98 863**	**238 757**
Provinces and municipalities	2 470	–	–	–	–	–	–	2 470
Departmental agencies and accounts	30 222	–	–	–	–	–	–	30 222
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	19 344	–	–	–	–	104 045	104 045	123 389
Households	87 858	–	–	(5 182)	–	–	(5 182)	82 676
Payments for capital assets	**1 602 213**	**20 278**	**–**	**(125 423)**	**–**	**27 260**	**(77 885)**	**1 524 328**
Buildings and other fixed structures	1 349 561	20 278	–	(126 204)	–	–	(105 926)	1 243 635
Machinery and equipment	252 652	–	–	781	–	27 260	28 041	280 693
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**19 750 975**	**20 278**	**–**	**–**	**–**	**664 733**	**685 011**	**20 435 986**

Programme 1: Administration

Table 10.3.1: Administration

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Office of the MEC	16 135	–	–	–	–	–	–	16 135
2. Management	404 956	–	–	32 687	–	–	32 687	437 643
Total	**421 091**	**–**	**–**	**32 687**	**–**	**–**	**32 687**	**453 778**
Economic classification								
Current payments	**415 557**	**–**	**–**	**32 302**	**–**	**–**	**32 302**	**447 859**
Compensation of employees	206 474	–	–	–	–	–	–	206 474
Goods and services	209 083	–	–	32 302	–	–	32 302	241 385
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**1 262**	**–**	**–**	**–**	**–**	**–**	**–**	**1 262**
Provinces and municipalities	1 262	–	–	–	–	–	–	1 262
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	**4 272**	**–**	**–**	**385**	**–**	**–**	**385**	**4 657**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	4 272	–	–	385	–	–	385	4 657
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**421 091**	**–**	**–**	**32 687**	**–**	**–**	**32 687**	**453 778**

Programme 2: District Health Services

Table 10.3.2: District Health Services

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. District Management	632 036	–	–	(4 432)	–	–	(4 432)	627 604
2. Community Health Clinics	2 066 053	–	–	15 074	–	46 070	61 144	2 127 197
3. Community Health Centres	1 478 521	–	–	(10 174)	–	51 466	41 292	1 519 813
4. Community-based Services	10 044	–	–	7 420	–	131 867	139 287	149 331
5. Other Community Services	–	–	–	–	–	–	–	–
6. HIV/Aids	2 618 843	–	–	–	–	118 219	118 219	2 737 062
7. Nutrition	9 313	–	–	–	–	–	–	9 313
8. Coroner Services	–	–	–	–	–	–	–	–
9. District Hospitals	4 964 449	–	–	(15 240)	–	113 298	98 058	5 062 507
Total	**11 779 259**	**–**	**–**	**(7 352)**	**–**	**460 920**	**453 568**	**12 232 827**
Economic classification								
Current payments	**11 666 978**	**–**	**–**	**747**	**–**	**348 615**	**349 362**	**12 016 340**
Compensation of employees	8 202 091	–	–	41 714	–	200 093	241 807	8 443 898
Goods and services	3 464 887	–	–	(40 967)	–	148 522	107 555	3 572 442
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**53 510**	**–**	**–**	**–**	**–**	**104 045**	**104 045**	**157 555**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	159	–	–	–	–	–	–	159
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	19 344	–	–	–	–	104 045	104 045	123 389
Households	34 007	–	–	–	–	–	–	34 007
Payments for capital assets	**58 771**	**–**	**–**	**(8 099)**	**–**	**8 260**	**161**	**58 932**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	58 771	–	–	(8 099)	–	8 260	161	58 932
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**11 779 259**	**–**	**–**	**(7 352)**	**–**	**460 920**	**453 568**	**12 232 827**

Programme 3: Emergency Medical Services

Table 10.3.3: Emergency Medical Services

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Emergency transport	558 509	–	–	(565)	–	–	(565)	557 944
2. Planned Patient Transport	17 798	–	–	–	–	–	–	17 798
Total	**576 307**	**–**	**–**	**(565)**	**–**	**–**	**(565)**	**575 742**
Economic classification								
Current payments	**549 599**	**–**	**–**	**–**	**–**	**–**	**–**	**549 599**
Compensation of employees	409 565	–	–	–	–	–	–	409 565
Goods and services	140 034	–	–	–	–	–	–	140 034
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**1 677**	**–**	**–**	**–**	**–**	**–**	**–**	**1 677**
Provinces and municipalities	1 208	–	–	–	–	–	–	1 208
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	469	–	–	–	–	–	–	469
Payments for capital assets	**25 031**	**–**	**–**	**(565)**	**–**	**–**	**(565)**	**24 466**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	25 031	–	–	(565)	–	–	(565)	24 466
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**576 307**	**–**	**–**	**(565)**	**–**	**–**	**(565)**	**575 742**

Programme 4: Provincial Hospital Services

Table 10.3.4: Provincial Hospital Services

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. General (Regional) Hospitals	1 807 345	–	–	(14 051)	–	81 974	67 923	1 875 268
2. Tuberculosis Hospitals	136 511	–	–	(71)	–	3 294	3 223	139 734
3. Psychiatric/ Mental Hospitals	56 386	–	–	–	–	–	–	56 386
4. Sub-acute, Step down and Chronic Medical Hospitals	–	–	–	–	–	–	–	–
5. Dental Training Hospitals	–	–	–	–	–	–	–	–
6. Other Specialised Hospitals	–	–	–	–	–	–	–	–
Total	**2 000 242**	**–**	**–**	**(14 122)**	**–**	**85 268**	**71 146**	**2 071 388**
Economic classification								
Current payments	**1 969 719**	**–**	**–**	**(17 341)**	**–**	**85 268**	**67 927**	**2 037 646**
Compensation of employees	1 555 398	–	–	–	–	7 745	7 745	1 563 143
Goods and services	414 321	–	–	(17 341)	–	77 523	60 182	474 503
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**28 697**	**–**	**–**	**–**	**–**	**–**	**–**	**28 697**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	51	–	–	–	–	–	–	51
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	28 646	–	–	–	–	–	–	28 646
Payments for capital assets	**1 826**	**–**	**–**	**3 219**	**–**	**–**	**3 219**	**5 045**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	1 826	–	–	3 219	–	–	3 219	5 045
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**2 000 242**	**–**	**–**	**(14 122)**	**–**	**85 268**	**71 146**	**2 071 388**

Programme 5: Central Hospital Services

Table 10.3.5: Central Hospital Services

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Central Hospital Services	–	–	–	–	–	–	–	–
2. Provincial Tertiary Hospital Services	2 204 272	20 278	–	851	–	37 217	58 346	2 262 618
Total	**2 204 272**	**20 278**	**–**	**851**	**–**	**37 217**	**58 346**	**2 262 618**
Economic classification								
Current payments	**2 112 142**	**–**	**–**	**26 388**	**–**	**37 217**	**63 605**	**2 175 747**
Compensation of employees	1 435 100	–	–	(232)	–	5 532	5 300	1 440 400
Goods and services	677 042	–	–	26 620	–	31 685	58 305	735 347
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**3 588**	**–**	**–**	**232**	**–**	**–**	**232**	**3 820**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	27	–	–	–	–	–	–	27
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	3 561	–	–	232	–	–	232	3 793
Payments for capital assets	**88 542**	**20 278**	**–**	**(25 769)**	**–**	**–**	**(5 491)**	**83 051**
Buildings and other fixed structures	20 000	20 278	–	1 000	–	–	21 278	41 278
Machinery and equipment	68 542	–	–	(26 769)	–	–	(26 769)	41 773
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**2 204 272**	**20 278**	**–**	**851**	**–**	**37 217**	**58 346**	**2 262 618**

Programme 6: Health Science and Training

Table 10.3.6: Health Sciences and Training

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Nurse Training Colleges	172 668	–	–	(16 957)	–	–	(16 957)	155 711
2. EMS Training Colleges	1 331	–	–	–	–	–	–	1 331
3. Bursaries	26 469	–	–	(6 800)	–	–	(6 800)	19 669
4. Primary Health Care Training	4 103	–	–	–	–	–	–	4 103
5. Training Other	382 669	–	–	(134)	–	–	(134)	382 535
Total	**587 240**	**–**	**–**	**(23 891)**	**–**	**–**	**(23 891)**	**563 349**
Economic classification								
Current payments	**533 041**	**–**	**–**	**(17 228)**	**–**	**–**	**(17 228)**	**515 813**
Compensation of employees	423 480	–	–	262	–	–	262	423 742
Goods and services	109 561	–	–	(17 490)	–	–	(17 490)	92 071
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**51 024**	**–**	**–**	**(5 505)**	**–**	**–**	**(5 505)**	**45 519**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	29 985	–	–	–	–	–	–	29 985
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	21 039	–	–	(5 505)	–	–	(5 505)	15 534
Payments for capital assets	**3 175**	**–**	**–**	**(1 158)**	**–**	**–**	**(1 158)**	**2 017**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	3 175	–	–	(1 158)	–	–	(1 158)	2 017
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**587 240**	**–**	**–**	**(23 891)**	**–**	**–**	**(23 891)**	**563 349**

Programme 7: Health Care Support Services

Table 10.3.7: Health Care Support Services

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Laundries	41 227	–	–	2 152	–	62 328	64 480	105 707
2. Engineering	103 969	–	–	630	–	–	630	104 599
3. Forensic Services	124 300	–	–	17 030	–	–	17 030	141 330
4. Orthotic and Prosthetic Services	9 198	–	–	–	–	–	–	9 198
5. Medicine Trading Account	128 334	–	–	–	–	–	–	128 334
Total	**407 028**	**–**	**–**	**19 812**	**–**	**62 328**	**82 140**	**489 168**
Economic classification								
Current payments	**315 857**	**–**	**–**	**33 646**	**–**	**62 328**	**95 974**	**411 831**
Compensation of employees	160 385	–	–	9 890	–	–	9 890	170 275
Goods and services	155 472	–	–	23 756	–	62 328	86 084	241 556
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**136**	**–**	**–**	**–**	**–**	**–**	**–**	**136**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	136	–	–	–	–	–	–	136
Payments for capital assets	**91 035**	**–**	**–**	**(13 834)**	**–**	**–**	**(13 834)**	**77 201**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	91 035	–	–	(13 834)	–	–	(13 834)	77 201
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**407 028**	**–**	**–**	**19 812**	**–**	**62 328**	**82 140**	**489 168**

Programme 8: Health Facilities Management

Table 10.3.8: Health Facilities Management

Subprogramme R thousand	2025/26 Main Appropriation	Additional Appropriation Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Community Health Facilities	1 301 414	–	–	(7 420)	–	19 000	11 580	1 312 994
2. Emergency Medical Rescue Services	–	–	–	–	–	–	–	–
3. District Hospital Services	–	–	–	–	–	–	–	–
4. Provincial Hospital Services	474 122	–	–	–	–	–	–	474 122
5. Central Hospital Services	–	–	–	–	–	–	–	–
6. Other Facilities	–	–	–	–	–	–	–	–
Total	**1 775 536**	**–**	**–**	**(7 420)**	**–**	**19 000**	**11 580**	**1 787 116**
Economic classification								
Current payments	**445 975**	**–**	**–**	**72 091**	**–**	**–**	**72 091**	**518 066**
Compensation of employees	74 196	–	–	(20 883)	–	–	(20 883)	53 313
Goods and services	371 779	–	–	92 974	–	–	92 974	464 753
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**–**	**–**	**–**	**91**	**–**	**–**	**91**	**91**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	–	–	–	91	–	–	91	91
Payments for capital assets	**1 329 561**	**–**	**–**	**(79 602)**	**–**	**19 000**	**(60 602)**	**1 268 959**
Buildings and other fixed structures	1 329 561	–	–	(127 204)	–	–	(127 204)	1 202 357
Machinery and equipment	–	–	–	47 602	–	19 000	66 602	66 602
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**1 775 536**	**–**	**–**	**(7 420)**	**–**	**19 000**	**11 580**	**1 787 116**

Goods and Services

Table 10.4: Summary of Goods and Services

R thousand	2025/26 Main Appropriation	Additional Appropriation Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
Goods and services	5 542 179	–	–	99 854	–	320 058	419 912	5 962 091
Administrative fees	256 534	–	–	3 459	–	–	3 459	259 993
Advertising	6 620	–	–	5 094	–	–	5 094	11 714
Minor assets	9 756	–	–	875	–	–	875	10 631
Audit costs: External	25 241	–	–	–	–	–	–	25 241
Bursaries: Employees	–	–	–	–	–	–	–	–
Catering: Departmental activities	5 712	–	–	9 303	–	–	9 303	15 015
Communication (G&S)	49 370	–	–	2 508	–	3 310	5 818	55 188
Computer services	233 804	–	–	7 973	–	–	7 973	241 777
Consultants: Business and advisory services	11 993	–	–	234	–	–	234	12 227
Infrastructure and planning services	–	–	–	–	–	–	–	–
Laboratory services	748 937	–	–	240	–	21 965	22 205	771 142
Legal services (G&S)	61 115	–	–	(6)	–	–	(6)	61 109
Science and technological services	–	–	–	–	–	–	–	–
Contractors	333 395	–	–	87 274	–	–	87 274	420 669
Agency and support/outsourced services	79 955	–	–	(1 453)	–	–	(1 453)	78 502
Entertainment	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	166 575	–	–	36	–	–	36	166 611
Housing	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	–	–	–	–	–	–	–	–
Inventory: Farming supplies	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	109 840	–	–	(199)	–	–	(199)	109 641
Inventory: Fuel, oil and gas	–	–	–	–	–	–	–	–
Inventory: Learner and teacher support material	–	–	–	–	–	–	–	–
Inventory: Materials and supplies	–	–	–	–	–	–	–	–
Inventory: Medical supplies	704 845	–	–	(15 807)	–	37 243	21 436	726 281
Inventory: Medicine	1 771 333	–	–	(307 453)	–	134 468	(172 985)	1 598 348
Medsas inventory interface	–	–	–	–	–	–	–	–
Inventory: Other supplies	–	–	–	–	–	–	–	–
Consumable supplies	268 142	–	–	87 936	–	121 393	209 329	477 471
Consumables: Stationery, printing and office supplies	41 325	–	–	43 993	–	1 679	45 672	86 997
Operating leases	47 044	–	–	7 889	–	–	7 889	54 933
Rental and hiring	1 497	–	–	389	–	–	389	1 886
Property payments	483 845	–	–	111 981	–	–	111 981	595 826
Transport provided: Departmental activity	973	–	–	(272)	–	–	(272)	701
Travel and subsistence	111 534	–	–	38 592	–	–	38 592	150 126
Training and development	8 739	–	–	971	–	–	971	9 710
Operating payments	1 778	–	–	1 480	–	–	1 480	3 258
Venues and facilities	2 277	–	–	14 817	–	–	14 817	17 094

Infrastructure payments

Table 10.5: Summary of departmental infrastructure by category

	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
Existing infrastructure assets	**374 474**	**–**	**–**	**70 004**	**–**	**–**	**70 004**	**444 478**
Maintenance and repairs	156 286	–	–	81 050	–	–	81 050	237 336
Upgrades and additions	218 188	–	–	(11 046)	–	–	(11 046)	207 142
Refurbishment and rehabilitation	–	–	–	–	–	–	–	–
New infrastructure assets	**1 131 373**	**20 278**	**–**	**(115 158)**	**–**	**–**	**(94 880)**	**1 036 493**
Infrastructure transfers	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure transfers - Current	–	–	–	–	–	–	–	–
Infrastructure transfers - Capital	–	–	–	–	–	–	–	–
Infrastructure: Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure: Leases	**27 560**	**–**	**–**	**–**	**–**	**–**	**–**	**27 560**
Non Infrastructure	**72 446**	**–**	**–**	**–**	**–**	**–**	**–**	**72 446**
Capital infrastructure	1 349 561	20 278	–	(126 204)	–	–	(105 926)	1 243 635
*Current infrastructure**	183 846	–	–	81 050	–	–	81 050	264 896
Total Infrastructure (including non infrastructure	**1 605 853**	**20 278**	**–**	**(45 154)**	**–**	**–**	**(24 876)**	**1 580 977**

Details of adjustments to Estimates of Provincial Expenditure 2025

Roll-overs – R20.278 million

Programme 5: National Tertiary Services Grant

R20.278 million has been rolled over for the construction of the bunker at Rob Ferreira Hospital.

Virements and shifts

Table 10.6: Details on virements per programme and economic classification

Programmes
1. Administration
2. District Health Services
3. Emergency Medical Services
4. Provincial Hospital Services
5. Central Hospital Services
6. Health Sciences and Training
7. Health Care Support Services
8. Health Facilities Management

FROM			TO		
Programme by Economic classification	**Motivation**	**R thousand**	**Programme by Economic classification**	**Motivation**	**R thousand**
Programme 2: District Health Services		**(54 168)**	**Programme 2: District Health Services**		**46 816**
Goods and services	Reclassification of unspent funds under District Health Programme Grant	(44 926)	Compensation of employees	To fund pressure for appointment of Ccoomunity Health Workers[1]	44 926
Machinery and equipment	Unspent funds on HPV vehicles[1]	(1 890)	Goods and services	To fund HPV Grant campaigns	1 890
			Programme 1: Administration		**4 245**
Machinery and equipment	Unspent funds on machinery and equipment[1]	(3 860)	Goods and services	To fund ICT server and data project	3 860
	Unspent funds on machinery and equipment	(385)	Machinery and equipment	To fund pressure on the procurement of desktops and laptops	385
			Programme 7: Health Care Support Services		**3 107**
Machinery and equipment	Unspent funds on machinery and equipment[1]	(3 107)	Goods and services	To fund for Forensic Services officials debriefing	3 107
Shifts within the programme as a percentage of the programme budget		-0.4%			
Virements to other programmes as a percentage of the programme budget		**-0.1%**			
Programme 3: Emergency Medical Services		**(565)**	**Programme 1: Administration**		**565**
Machinery and equipment	Unspent funds of ambulance equipment[1]	(565)	Goods and services	To fund ICT server and data project	565
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-0.1%**			
Programme 4: Provincial Hospital Services		**(17 341)**	**Programme 4: Provincial Hospital Services**		**3 219**
Goods and services	Reprioritisation unspent funds from contractors	(3 219)	Goods and services	To fund ICT server and data project	3 219
			Programme 1: Administration		**10 371**
Goods and services	Reprioritisation unspent funds from contractors	(10 371)	Goods and services	To fund ICT server and data project	10 371
			Programme 7: Health Care Support Services		**3 751**
Goods and services	Reprioritisation from contractors	(3 751)	Goods and services	To fund for forensic services officials debriefing	3 751
Shifts within the programme as a percentage of the programme budget		-0.2%			
Virements to other programmes as a percentage of the programme budget		**-0.7%**			

FROM			TO		
Programme by Economic classification	**Motivation**	**R thousand**	**Programme by Economic classification**	**Motivation**	**R thousand**
Programme 5: Central Hospital Services		**(27 001)**	**Programme 5: Central Hospital Services**		**27 001**
Compensation of employees	Savings from salaries and wages	(232)	Households	To fund pressure on leave gratuity	232
Machinery and equipment	Unspent funds for Digital X-Ray machines[1]	(25 769)	Goods and services	To fund pressure on renal dialysis and implants	25 769
	Unspent funds for Digital X-Ray machines[1]	(1 000)	Buildings and other fixed structures	To fund park-home for oncology machine	1 000
Shifts within the programme as a percentage of the programme budget		-1.2%			
Virements to other programmes as a percentage of the programme budget					
Programme 6: Health Sciences and Training		**(24 648)**	**Programme 6: Health Sciences and Training**		**757**
Goods and services	Unspent funds on minor medical equipments	(262)	Compensation of employees	To fund the shortfall on the appontment of medical doctors[1]	262
	Unspent funds on minor medical equipments	(365)	Households	To fund pressure on leave gratuity	365
Machinery and equipment	Unspent funds for medical equipment[1]	(130)		To fund pressure on leave gratuity	130
			Programme 1: Administration		**17 506**
Goods and services	Reprioritisation of funds on computer services	(16 843)	Goods and services	To fund ICT server and data project	16 843
Machinery and equipment	Unspent funds on medical equipment[1]	(663)		To fund ICT server and data project	663
			Programme 5: Central Hospital Services		**385**
Goods and services	Reprioritisation of funds on computer services	(385)	Goods and services	To fund pressure on renal dialysis and implants	385
			Programme 7: Health Care Support Services		**6 000**
Households	Reprioritisation of funds due to completed Cuban student Programme	(6 000)	Goods and services	To fund for Forensic Services officials debriefing	6 000
Shifts within the programme as a percentage of the programme budget		-0.1%			
Virements to other programmes as a percentage of the programme budget		**-4.1%**			
Programme 7: Health Care Support Services		**(13 834)**	**Programme 7: Health Care Support Services**		**13 368**
Machinery and equipment	Unspent funds on medical equipment[1]	(2 470)	Compensation of employees	To fund shortfall of pay progression of engineering personnel[1]	2 470
	Unspent funds on medical equipment[1]	(10 898)	Goods and services	To fund the room alterations for the installation of MRI machine[1]	10 898
			Programme 5: Central Hospital Services		**466**
Machinery and equipment	Unspent funds on medical equipment[1]	(466)	Goods and services	To fund pressure on renal dialysis and implants	466
Shifts within the programme as a percentage of the programme budget		-3.3%			
Virements to other programmes as a percentage of the programme budget		**-0.1%**			
Programme 8: Health Facilities Management		**(148 087)**	**Programme 8: Health Facilities Management**		**140 667**
Compensation of employees	Reprioritisation to align with revised Health Facility Revitilisation Grant business plan	(91)	Households	To fund pressure on leave gratuity	91
	Reprioritisation to align with revised Health Facility Revitilisation Grant business plan	(13 372)	Goods and services	To fund pressure on maintenance of equipments.	13 372
Buildings and other fixed structures	Slow progress on infrastructure projects[2]	(47 602)	Machinery and equipment	To fund pressure on X-ray medical equipments	47 602
	Slow progress on infrastructure projects[2]	(79 602)	Goods and services	To fund pressure on maintenance of life saving equipments and building maintenance	79 602
			Programme 7: Health Care Support Services		**7 420**
Compensation of employees	Reprioritisation of savings on compensation of employees	(7 420)	Compensation of employees	To fund shortfall of pay progression of engineering personnel[1]	7 420
Shifts within the programme as a percentage of the programme budget		-7.9%			
Virements to other programmes as a percentage of the programme budget		**-0.4%**			
TOTAL		**(285 644)**	**TOTAL**		**285 644**

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

Other Adjustment – R664.733 million

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

Programme 2: District Health Services

An additional R180.093 million has been allocated to cover budget shortfall due to the implementation of court order on Community Health Workers, to appoint post-community service doctors.

An additional R142.608 million has been allocated for procurement of hospital beds, linen and mattresses, and reduce accruals.

Programme 4: Provincial Hospital Services
An additional R85.268 million has been allocated to address the personnel pressures and to reduce accruals in medicine, laboratory services, medical gas and implants.

Programme 5: Central Hospital Services
An additional R37.217 million has been allocated to appoint post- community service doctors and to reduce accruals in medicine, laboratory services, blood and implants.

Programme 7: Health Care Support Services
An additional R62.328 million has been allocated for procurement of hospital beds, linen and mattresses.

Adjustments due to significant and unforeseeable economic and financial events

Programme 2: District Health Services
An additional R20 million has been allocated for the operationalization of the New Middelburg Hospital Neo-natal Unit, Mmamethlake Hospital and Barberton accident victims rehabilitation centre.

Programme 8: Health Facility Management
An additional R19 million has been allocated for the procurement of autoclaves with water treatment system for various facilities.

Use of funds in emergency situations

Programme 2: District Health Programmes Grant
R118.219 million is added in response to the withdrawal of the President's Emergency Plan for AIDS relief (PEPFAR) funding administered by the United States Agency for International Development (USAID) under Comprehensive HIV/AIDS Component.

Expenditure for 2024/25 and preliminary expenditure for 2025/26

Table 10.7: Expenditure Trends

	2024/25 Expenditure outcome					2025/26 Preliminary expenditure		
R Thousand	Adjusted appropriation	Apr '24 - Sep '24	Apr '24 - Sep '24 % of adjusted appropriation	Apr '24 - Mar '25	Apr '24 - Mar '25 % of adjusted appropriation	Adjusted appropriation	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted appropriation
1. Administration	356 119	183 972	51.7	384 185	107.9	453 778	194 147	42.8
2. District Health Services	11 571 128	5 485 230	47.4	11 443 730	98.9	12 232 827	5 798 273	47.4
3. Emergency Medical Services	545 300	246 705	45.2	548 747	100.6	575 742	261 403	45.4
4. Provincial Hospital Services	1 867 139	922 756	49.4	1 861 213	99.7	2 071 388	973 910	47.0
5. Central Hospital Services	1 997 848	1 064 830	53.3	2 084 537	104.3	2 262 618	1 053 845	46.6
6. Health Sciences and Training	545 913	225 770	41.4	519 908	95.2	563 349	220 596	39.2
7. Health Care Support Services	396 696	225 527	56.9	399 544	100.7	489 168	142 454	29.1
8. Health Facilities Management	1 712 098	753 978	44.0	1 708 417	99.8	1 787 116	656 271	36.7
Total	**18 992 241**	**9 108 768**	**48.0**	**18 950 281**	**99.8**	**20 435 986**	**9 300 899**	**45.5**
Economic classification								
Current payments	**17 411 000**	**8 461 109**	**48.6**	**17 323 716**	**99.5**	**18 672 901**	**8 786 712**	**47.1**
Compensation of employees	11 698 303	5 660 961	48.4	11 445 784	97.8	12 710 810	6 047 585	47.6
Goods and services	5 712 697	2 800 115	49.0	5 862 627	102.6	5 962 091	2 739 038	45.9
Interest and rent on land	–	33	–	15 305	–	–	89	–
Transfers and subsidies	**131 245**	**75 732**	**57.7**	**168 611**	**128.5**	**238 757**	**71 770**	**30.1**
Provinces and municipalities	2 416	774	32.0	2 236	92.5	2 470	586	23.7
Departmental agencies and accounts	30 715	7 660	24.9	30 727	100.0	30 222	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	48	–
Non-profit institutions	9 431	3 778	40.1	9 403	99.7	123 389	5 282	4.3
Households	88 683	63 520	71.6	126 245	142.4	82 676	65 854	79.7
Payments for capital assets	**1 449 996**	**571 927**	**39.4**	**1 457 954**	**100.5**	**1 524 328**	**442 417**	**29.0**
Buildings and other fixed structures	1 141 614	512 533	44.9	1 122 163	98.3	1 243 635	395 901	31.8
Machinery and equipment	308 382	59 394	19.3	335 791	108.9	280 693	46 516	16.6
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–
Total payments	**18 992 241**	**9 108 768**	**48.0**	**18 950 281**	**99.8**	**20 435 986**	**9 300 899**	**45.5**

Main expenditure trends for the first half of 2025/26

Total expenditure in 2024/25 was R18.950 billion or 99.8 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2024/25 was R9.108 billion, 48.0 per cent of the adjusted appropriation, whereas expenditure in the first half of 2025/26 was R9.300 billion or 45.5 per cent of the adjusted appropriation of R20.435 billion. Compared to the first half of 2024/25, expenditure over the same period in 2025/26 decreased by 3 per cent. This was mainly due to delay in the implementation of salary increment and recruitment process, slow progress in infrastructure projects, and the migration of BAS version 5 into version 6.

Departmental receipts

Table 10.8: Departmental Receipts

	2024/25 Audited outcome					2025/26 Actual receipts			
R Thousand	Adjusted estimate	Apr '24 - Sep '24	Apr '24 - Sep '24 % of adjusted estimate	Apr '24 - Mar '25	Apr '24 - Mar '25 % of adjusted estimate	Budget estimate	Adjusted estimate	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted estimate
Departmental receipts	**99 152**	**55 913**	**56,4**	**115 121**	**116,1**	**110 000**	**110 000**	**61 516**	**55,9**
Sales of goods and services other than capital assets	71 883	40 275	56,0	84 619	117,7	74 196	74 196	44 420	59,9
Transfers received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–
Interest, dividends and rent on land	18 859	11 997	63,6	24 504	129,9	27 017	27 017	10 734	39,7
Sales of capital assets	4 046	2 714	67,1	2 713	67,1	4 227	4 227	3 154	74,6
Financial transactions in assets and liabilities	4 364	927	21,2	3 285	75,3	4 560	4 560	3 208	70,4
Tax receipts	–	–	–	–	–	–	–	–	–
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–
Total	**99 152**	**55 913**	**56,4**	**115 121**	**116,1**	**110 000**	**110 000**	**61 516**	**55,9**

Main departmental revenue trends for the first half of 2025/26

Mid-year revenue in 2024/25 was R55.913 million or 56.4 per cent of the adjusted estimate, whereas revenue for the first half of 2025/26 was R61.516 million or 55.9 per cent of the adjusted estimate of R110 million. Compared to the first half of 2024/25, revenue over the same period in 2025/256 increased by R5.603 million or 1 per cent. The increase is due to the payment of patient fees by the Road Accident Fund, the sale of capital assets and the payment of government vehicles that were auctioned during the first half of the year.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

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

	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Administration	**1 262**	**–**	**–**	**–**	**–**	**–**	**–**	**1 262**
Provinces and municipalities	1 262	–	–	–	–	–	–	1 262
2. District Health Services	**53 510**	**–**	**–**	**–**	**–**	**104 045**	**104 045**	**157 555**
Departmental agencies and accounts	159	–	–	–	–	–	–	159
Non-profit institutions	19 344	–	–	–	–	104 045	104 045	123 389
Households	34 007	–	–	–	–	–	–	34 007
3. Emergency Medical Services	**1 677**	**–**	**–**	**–**	**–**	**–**	**–**	**1 677**
Provinces and municipalities	1 208	–	–	–	–	–	–	1 208
Households	469	–	–	–	–	–	–	469
4. Provincial Hospital Services	**28 697**	**–**	**–**	**–**	**–**	**–**	**–**	**28 697**
Departmental agencies and accounts	51	–	–	–	–	–	–	51
Households	28 646	–	–	–	–	–	–	28 646
5. Central Hospital Services	**3 588**	**–**	**–**	**232**	**–**	**–**	**232**	**3 820**
Departmental agencies and accounts	27	–	–	–	–	–	–	27
Households	3 561	–	–	232	–	–	232	3 793
6. Health Sciences and Training	**51 024**	**–**	**–**	**(5 505)**	**–**	**–**	**(5 505)**	**45 519**
Departmental agencies and accounts	29 985	–	–	–	–	–	–	29 985
Households	21 039	–	–	(5 505)	–	–	(5 505)	15 534
7. Health Care Support Services	**136**	**–**	**–**	**–**	**–**	**–**	**–**	**136**
Households	136	–	–	–	–	–	–	136
Total	**139 894**	**–**	**–**	**(5 182)**	**–**	**104 045**	**98 863**	**238 757**

Summary of changes to conditional grants

Table 10.10: Summary of changes to conditional grants

	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
2. District Health Services	**2 647 417**	**–**	**–**	**7 420**	**–**	**118 219**	**125 639**	**2 773 056**
District Health Programme Grant	2 612 272	–	–	–	–	118 219	118 219	2 730 491
National Health Insurance Grant	35 145	–	–	–	–	–	–	35 145
Expanded Public Works Programme Intergrated Grant for Provinces	–	–	–	7 420	–	–	7 420	7 420
5. Central Hospital Services	**286 661**	**20 278**	**–**	**–**	**–**	**–**	**20 278**	**306 939**
National Tertiary Services Grant	286 661	20 278	–	–	–	–	20 278	306 939
6. Health Sciences and Training	**286 454**	**–**	**–**	**–**	**–**	**–**	**–**	**286 454**
Human Resources and Training Grant	286 454	–	–	–	–	–	–	286 454
8. Health Facilities Management	**484 542**	**–**	**–**	**(7 420)**	**–**	**–**	**(7 420)**	**477 122**
Health Facility Revitalisation Grant	474 122	–	–	–	–	–	–	474 122
Expanded Public Works Programme Intergrated Grant for Provinces	10 420	–	–	(7 420)	–	–	(7 420)	3 000
Total	**3 705 074**	**20 278**	**–**	**–**	**–**	**118 219**	**138 497**	**3 843 571**

Vote 11

Culture, Sport and Recreation

Adjusted budget summary

Table 11.1: Adjusted Budget Summary

	2025/26			
R thousand	**Main Appropriation**	**Adjusted Appropriation**	**Decrease**	**Increase**
Amount to be appropriated	**812 298**	**631 373**	**(180 925)**	**–**
of which:				
Current payments	493 043	502 260	–	9 217
Transfers and subsidies	214 430	48 953	(165 477)	–
Payments for capital assets	104 825	80 160	(24 665)	–
Payments for financial assets	–	–	–	–
Direct Charge against Provincial Revenue Fund	–	–	–	–
Executive authority	**MEC for Culture, Sport and Recreation**			
Accounting officer	**Head: Culture, Sport and Recreation**			

Summary of Revenue

Table 11.2: Summary of Receipts

Programme	2025/26							
		Additional Appropriation						
R thousand	**Main Appropriation**	**Roll-overs**	**Unforeseeable / Unavoidable**	**Virements and Shifts**	**Declared Unspent Funds**	**Other Adjustments**	**Total Additional Appropriation**	**Adjusted Appropriation**
Equitable Share	402 400	–	–	–	(20 000)	–	(20 000)	382 400
Conditional grants	234 898	2 775	–	–	–	–	2 775	237 673
Community Library Services Grant	*179 385*	–	–	–	–	–	–	*179 385*
Mass Participation and Sport Development Grant	*53 667*	*2 775*	–	–	–	–	*2 775*	*56 442*
Social Sector Expanded Public Works Programme Incentive Grant for Provinces	*1 846*	–	–	–	–	–	–	*1 846*
Own Revenue	175 000	–	–	–	(175 000)	–	(175 000)	–
Other	–	–	–	–	–	11 300	11 300	11 300
Total Revenue	**812 298**	**2 775**	**–**	**–**	**(195 000)**	**11 300**	**(180 925)**	**631 373**

Mission

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

Adjusted Estimates of Provincial Expenditure 2025

Table 11.3: Adjusted Estimates

Programme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Administration	128 458	–	–	8 000	–	–	8 000	136 458
2. Cultural Affairs	320 739	–	–	(8 000)	(175 000)	–	(183 000)	137 739
3. Library and Archives Services	213 509	–	–	–	–	–	–	213 509
4. Sports and Recreation	149 592	2 775	–	–	(20 000)	11 300	(5 925)	143 667
Total	**812 298**	**2 775**	**–**	**–**	**(195 000)**	**11 300**	**(180 925)**	**631 373**
Economic classification								
Current payments	**493 043**	**2 775**	**–**	**6 042**	**–**	**400**	**9 217**	**502 260**
Compensation of employees	281 557	–	–	–	–	–	–	281 557
Goods and services	211 486	2 775	–	6 042	–	400	9 217	220 703
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**214 430**	**–**	**–**	**(1 377)**	**(175 000)**	**10 900**	**(165 477)**	**48 953**
Provinces and municipalities	180	–	–	–	–	–	–	180
Departmental agencies and accounts	–	–	–	1 750	–	–	1 750	1 750
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	176 000	–	–	–	(175 000)	10 900	(164 100)	11 900
Non-profit institutions	36 250	–	–	(3 127)	–	–	(3 127)	33 123
Households	2 000	–	–	–	–	–	–	2 000
Payments for capital assets	**104 825**	**–**	**–**	**(4 665)**	**(20 000)**	**–**	**(24 665)**	**80 160**
Buildings and other fixed structures	87 060	–	–	(5 000)	(20 000)	–	(25 000)	62 060
Machinery and equipment	17 765	–	–	335	–	–	335	18 100
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**812 298**	**2 775**	**–**	**–**	**(195 000)**	**11 300**	**(180 925)**	**631 373**

Programme 1: Administration

Table 11.3.1: Administration

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Office of the MEC	12 849	–	–	–	–	–	–	12 849
2. Corporate Services	115 609	–	–	8 000	–	–	8 000	123 609
Total	**128 458**	**–**	**–**	**8 000**	**–**	**–**	**8 000**	**136 458**
Economic classification								
Current payments	**122 198**	**–**	**–**	**7 700**	**–**	**–**	**7 700**	**129 898**
Compensation of employees	83 228	–	–	–	–	–	–	83 228
Goods and services	38 970	–	–	7 700	–	–	7 700	46 670
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**2 180**	**–**	**–**	**–**	**–**	**–**	**–**	**2 180**
Provinces and municipalities	180	–	–	–	–	–	–	180
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	2 000	–	–	–	–	–	–	2 000
Payments for capital assets	**4 080**	**–**	**–**	**300**	**–**	**–**	**300**	**4 380**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	4 080	–	–	300	–	–	300	4 380
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**128 458**	**–**	**–**	**8 000**	**–**	**–**	**8 000**	**136 458**

Programme 2: Cultural Affairs

Table 11.3.2: Cultural Affairs

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Management	2 262	–	–	100	–	–	100	2 362
2. Arts and Culture	283 263	–	–	(8 410)	(175 000)	–	(183 410)	99 853
3. Museum and Heritage	26 122	–	–	310	–	–	310	26 432
4. language Services	9 092	–	–	–	–	–	–	9 092
Total	**320 739**	**–**	**–**	**(8 000)**	**(175 000)**	**–**	**(183 000)**	**137 739**
Economic classification								
Current payments	**109 494**	**–**	**–**	**340**	**–**	**–**	**340**	**109 834**
Compensation of employees	57 739	–	–	–	–	–	–	57 739
Goods and services	51 755	–	–	340	–	–	340	52 095
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**205 750**	**–**	**–**	**(3 375)**	**(175 000)**	**–**	**(178 375)**	**27 375**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	175 000	–	–	–	(175 000)	–	(175 000)	–
Non-profit institutions	30 750	–	–	(3 375)	–	–	(3 375)	27 375
Households	–	–	–	–	–	–	–	–
Payments for capital assets	**5 495**	**–**	**–**	**(4 965)**	**–**	**–**	**(4 965)**	**530**
Buildings and other fixed structures	5 000	–	–	(5 000)	–	–	(5 000)	–
Machinery and equipment	495	–	–	35	–	–	35	530
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**320 739**	**–**	**–**	**(8 000)**	**(175 000)**	**–**	**(183 000)**	**137 739**

Programme 3: Library and Archive Services

Table 11.3.3: Library and Archives Services

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Management	1 823	–	–	–	–	–	–	1 823
2. Library Services	205 246	–	–	–	–	–	–	205 246
3. Arhives	6 440	–	–	–	–	–	–	6 440
Total	**213 509**	**–**	**–**	**–**	**–**	**–**	**–**	**213 509**
Economic classification								
Current payments	**167 569**	**–**	**–**	**–**	**–**	**–**	**–**	**167 569**
Compensation of employees	107 445	–	–	–	–	–	–	107 445
Goods and services	60 124	–	–	–	–	–	–	60 124
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**1 750**	**–**	**–**	**–**	**–**	**–**	**–**	**1 750**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	1 750	–	–	1 750	1 750
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	1 750	–	–	(1 750)	–	–	(1 750)	–
Households	–	–	–	–	–	–	–	–
Payments for capital assets	**44 190**	**–**	**–**	**–**	**–**	**–**	**–**	**44 190**
Buildings and other fixed structures	31 000	–	–	–	–	–	–	31 000
Machinery and equipment	13 190	–	–	–	–	–	–	13 190
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**213 509**	**–**	**–**	**–**	**–**	**–**	**–**	**213 509**

Programme 4: Sport and Recreation

Table 11.3.4: Sports and Recreation

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Management	2 052	–	–	100	–	–	100	2 152
2. Sport	90 597	–	–	(100)	(20 000)	–	(20 100)	70 497
3. Recreation	35 207	–	–	–	–	–	–	35 207
4. School Sports	21 736	2 775	–	–	–	11 300	14 075	35 811
5. 2010 FIFA World Cup	–	–	–	–	–	–	–	–
Total	**149 592**	**2 775**	**–**	**–**	**(20 000)**	**11 300**	**(5 925)**	**143 667**
Economic classification								
Current payments	**93 782**	**2 775**	**–**	**(1 998)**	**–**	**400**	**1 177**	**94 959**
Compensation of employees	33 145	–	–	–	–	–	–	33 145
Goods and services	60 637	2 775	–	(1 998)	–	400	1 177	61 814
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**4 750**	**–**	**–**	**1 998**	**–**	**10 900**	**12 898**	**17 648**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	1 000	–	–	–	–	10 900	10 900	11 900
Non-profit institutions	3 750	–	–	1 998	–	–	1 998	5 748
Households	–	–	–	–	–	–	–	–
Payments for capital assets	**51 060**	**–**	**–**	**–**	**(20 000)**	**–**	**(20 000)**	**31 060**
Buildings and other fixed structures	51 060	–	–	–	(20 000)	–	(20 000)	31 060
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	**149 592**	**2 775**	**–**	**–**	**(20 000)**	**11 300**	**(5 925)**	**143 667**

Goods and Services

Table 11.4: Summary of Goods and Services

	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
Goods and services	211 486	2 775	–	6 042	–	400	9 217	220 703
Administrative fees	4 729	–	–	1 426	–	–	1 426	6 155
Advertising	10 678	–	–	(110)	–	–	(110)	10 568
Minor assets	4 156	–	–	(100)	–	–	(100)	4 056
Audit costs: External	6 000	–	–	–	–	–	–	6 000
Bursaries: Employees	–	–	–	–	–	–	–	–
Catering: Departmental activities	8 701	–	–	1 126	–	–	1 126	9 827
Communication (G&S)	3 278	–	–	2 000	–	–	2 000	5 278
Computer services	12 330	–	–	–	–	–	–	12 330
Consultants: Business and advisory services	18 740	–	–	1 600	–	–	1 600	20 340
Infrastructure and planning services	–	–	–	–	–	–	–	–
Laboratory services	–	–	–	–	–	–	–	–
Legal services (G&S)	2 000	–	–	–	–	–	–	2 000
Science and technological services	–	–	–	–	–	–	–	–
Contractors	27 954	–	–	(8 651)	–	–	(8 651)	19 303
Agency and support/outsourced services	2 677	–	–	(750)	–	–	(750)	1 927
Entertainment	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	3 500	–	–	3 500	–	–	3 500	7 000
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	630	–	–	–	–	–	–	630
Inventory: Materials and supplies	11 468	2 775	–	(5 827)	–	–	(3 052)	8 416
Inventory: Medical supplies	–	–	–	–	–	–	–	–
Inventory: Medicine	–	–	–	–	–	–	–	–
Medsas inventory interface	–	–	–	–	–	–	–	–
Inventory: Other supplies	–	–	–	–	–	–	–	–
Consumable supplies	8 655	–	–	5 235	–	–	5 235	13 890
Consumables: Stationery, printing and office supplies	1 774	–	–	(300)	–	–	(300)	1 474
Operating leases	11 454	–	–	2 200	–	–	2 200	13 654
Rental and hiring	3 095	–	–	(318)	–	–	(318)	2 777
Property payments	18 531	–	–	924	–	–	924	19 455
Transport provided: Departmental activity	18 642	–	–	388	–	400	788	19 430
Travel and subsistence	25 389	–	–	1 439	–	–	1 439	26 828
Training and development	850	–	–	2 020	–	–	2 020	2 870
Operating payments	1 654	–	–	–	–	–	–	1 654
Venues and facilities	4 601	–	–	240	–	–	240	4 841

Infrastructure payments

Table 11.5: Summary of departmental infrastructure by category

R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
	2025/26							
		Additional Appropriation						
Existing infrastructure assets	**5 700**	**–**	**–**	**–**	**–**	**–**	**–**	**5 700**
Maintenance and repairs	4 700	–	–	–	–	–	–	4 700
Upgrades and additions	1 000	–	–	–	–	–	–	1 000
Refurbishment and rehabilitation	–	–	–	–	–	–	–	–
New infrastructure assets	**86 060**	**–**	**–**	**(5 000)**	**(20 000)**	**–**	**(25 000)**	**61 060**
Infrastructure transfers	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure transfers - Current	–	–	–	–	–	–	–	–
Infrastructure transfers - Capital	–	–	–	–	–	–	–	–
Infrastructure: Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure: Leases	**4 104**	**–**	**–**	**–**	**–**	**–**	**–**	**4 104**
Non Infrastructure	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Capital infrastructure	87 060	–	–	(5 000)	(20 000)	–	(25 000)	62 060
*Current infrastructure**	8 804	–	–	–	–	–	–	8 804
Total Infrastructure (including non infrastructure items)	**95 864**	**–**	**–**	**(5 000)**	**(20 000)**	**–**	**(25 000)**	**70 864**

Details of adjustments to Estimates of Provincial Expenditure 2025

Roll-overs – R2.775 million

Programme 4: Sport and Recreation

An amount of R2.775 million has been rolled over for school sport attire and equipment under the Mass Sport and Development Grant.

Virements and shifts

Table 11.6: Details on virements per programme and economic classification

Programmes
1. Administration
2. Cultural Affairs
3. Library and Archives Services
4. Sports and Recreation

FROM Programme by Economic classification	Motivation	R thousand	TO Programme by Economic classification	Motivation	R thousand
Programme 2: Cultural Affairs		**(8 375)**	**Programme 1: Administration**		**8 340**
Goods and services	Re-allocation of funds for contractual obligation and tools of trade funds	(3 375)	Goods and services	Provision for contractual obligations	3 375
Buildings and other fixed structures	Reprioritisation of Cultural Hub Funds	(4 965)	Goods and services	Provision for contractual obligations	4 965
			Programme 2: Cultural Affairs		**35**
	Reprioritisation of Cultural Hub Funds	(35)	Machinery and equipment	Provision for machinery and equipment	35
Shifts within the programme as a percentage of the programme budget		0.0%			
Virements to other programmes as a percentage of the programme budget		**-2.6%**			
Programme 3: Library and Archives Services		**(1 750)**	**Programme 3: Library and Archives Services**		**1 750**
Non-profit institutions	Reallocation of library for the blind funding	(1 750)	Departmental agencies and accounts	Reallocation of library for the blind funding	1 750
Shifts within the programme as a percentage of the programme budget		-0.8%			
Virements to other programmes as a percentage of the programme budget					
Programme 4: Sports and Recreation		**(1 998)**	**Programme 4: Sports and Recreation**		**1 998**
Goods and services	Re-allocating funds to support sport structures	(1 998)	Non-profit institutions	Provision for Mpumalanga sport structures	1 998
Shifts within the programme as a percentage of the programme budget		-1.3%			
Virements to other programmes as a percentage of the programme budget					
TOTAL		**(12 123)**	**TOTAL**		**12 123**

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

Declared Unspent Funds – R195 million

Programme 2: Cultural Affairs
An amount of R175 million has been declared unspent for the Mpumalanga Multipurpose Arena to be rescheduled to the 2026/27 financial year due to project delays.

Programme 4: Sport and Recreation
An amount of R20 million has been declared unspent for the High-Altitude Training Centre to be rescheduled to the 2026/27 financial year due to project delays.

Other adjustments – R11.3 million

Adjustments due to significant and unforeseeable economic and financial events

Programme 4: Sport and Recreation
An additional R11.3 million for High Profile Games and Provincial Teams Support.

Expenditure for 2024/25 and preliminary expenditure for 2025/26

Table 11.7: Expenditure Trends

	2024/25 Expenditure outcome					2025/26 Preliminary expenditure		
R Thousand	**Adjusted appropriation**	**Apr '24 - Sep '24**	**Apr '24 - Sep '24 % of adjusted appropriation**	**Apr '24 - Mar '25**	**Apr '24 - Mar '25 % of adjusted appropriation**	**Adjusted appropriation**	**Apr '25 - Sep '25**	**Apr '25 - Sep '25 % of adjusted appropriation**
1. Administration	117 621	68 215	58.0	126 158	107.3	136 458	72 462	53.1
2. Cultural Affairs	148 531	61 438	41.4	145 016	97.6	137 739	75 125	54.5
3. Library and Archives Services	245 554	105 223	42.9	228 279	93.0	213 509	115 622	54.2
4. Sports and Recreation	151 406	63 734	42.1	135 808	89.7	143 667	52 201	36.3
Total	**663 112**	**298 610**	**45.0**	**635 261**	**95.8**	**631 373**	**315 410**	**50.0**
Economic classification								
Current payments	**474 722**	**222 993**	**47.0**	**466 385**	**98.2**	**502 260**	**251 815**	**50.1**
Compensation of employees	254 923	118 933	46.7	243 543	95.5	281 557	130 203	46.2
Goods and services	219 799	104 060	47.3	222 842	101.4	220 703	121 612	55.1
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**75 590**	**35 478**	**46.9**	**76 104**	**100.7**	**48 953**	**29 027**	**59.3**
Provinces and municipalities	150	10	6.7	269	179.3	180	27	15.0
Departmental agencies and accounts	–	–	–	–	–	1 750	1 750	100.0
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	33 000	1 000	3.0	35 050	106.2	11 900	–	–
Non-profit institutions	41 540	30 540	73.5	37 030	89.1	33 123	26 851	81.1
Households	900	3 928	436.4	3 755	417.2	2 000	399	20.0
Payments for capital assets	**112 800**	**40 139**	**35.6**	**92 769**	**82.2**	**80 160**	**34 568**	**43.1**
Buildings and other fixed structures	70 620	36 429	51.6	74 170	105.0	62 060	28 900	46.6
Machinery and equipment	37 180	1 438	3.9	16 327	43.9	18 100	5 668	31.3
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	5 000	2 272	45.4	2 272	45.4	–	–	–
Payments for financial assets	–	–	–	3	–	–	–	–
Total payments	**663 112**	**298 610**	**45.0**	**635 261**	**95.8**	**631 373**	**315 410**	**50.0**

Main expenditure trends for the first half of 2025/26

Total expenditure in 2024/25 was R635.261 million, 95.8 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2024/25 was R298.610 million, 45 per cent of the adjusted appropriation, whereas expenditure in the first half of 2025/26 was R315.410 million, 50 per cent of the adjusted appropriation of R631.373 million. Compared to the first half of 2024/25, expenditure over the same period in 2025/26 increased by R16.800 million, 5.66 per cent. This was mainly due to increased spending on commemorative events and contractual obligations.

Departmental receipts

Table 11.8: Departmental Receipts

R Thousand	2024/25					2025/26			
		Audited outcome				Actual receipts			
	Adjusted estimate	Apr '24 - Sep '24	Apr '24 - Sep '24 % of adjusted estimate	Apr '24 - Mar '25	Apr '24 - Mar '25 % of adjusted estimate	Budget estimate	Adjusted estimate	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted estimate
Departmental receipts	**1 937**	**1 175**	**60.7**	**2 361**	**121.9**	**2 023**	**2 023**	**812**	**40.1**
Sales of goods and services other than capital assets	948	295	31.1	806	85.0	1 196	1 196	291	24.3
Transfers received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	93	–	–	–	–	–	–	–	–
Interest, dividends and rent on land	761	780	102.5	1 421	186.7	660	660	448	67.9
Sales of capital assets	135	100	74.1	134	99.3	167	167	73	43.7
Financial transactions in assets and liabilities	–	–	–	–	–	–	–	–	–
Tax receipts	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–
Total	**1 937**	**1 175**	**60.7**	**2 361**	**121.9**	**2 023**	**2 023**	**812**	**40.1**

Main departmental revenue trends for the first half of 2025/26

Mid-year revenue in 2024/25 was R1.175 million, 60.7 per cent of the adjusted estimate, whereas revenue for the first half of 2025/26 was R812 thousand, 40.1 per cent of the adjusted estimate of R2.023 million. Compared to the first half of 2024/25, revenue over the same period in 2025/26 decreased by R363 thousand, 30.8 per cent. This was mainly due to lower-than-expected interest received from interest, dividends, and rent on land.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

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

R thousand	2025/26							
		Additional Appropriation						
	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Administration	**2 180**	**–**	**–**	**–**	**–**	**–**	**–**	**2 180**
Provinces and municipalities	180	–	–	–	–	–	–	180
Households	2 000	–	–	–	–	–	–	2 000
2. Cultural Affairs	**205 750**	**–**	**–**	**(3 375)**	**(175 000)**	**–**	**(178 375)**	**27 375**
Public corporations and private enterprises	175 000	–	–	–	(175 000)	–	(175 000)	–
Non-profit institutions	30 750	–	–	(3 375)	–	–	(3 375)	27 375
3. Library and Archives Services	**1 750**	**–**	**–**	**–**	**–**	**–**	**–**	**1 750**
Non-profit institutions	1 750	–	–	(1 750)	–	–	(1 750)	–
4. Sports and Recreation	**4 750**	**–**	**–**	**1 998**	**–**	**10 900**	**12 898**	**17 648**
Public corporations and private enterprises	1 000	–	–	–	–	10 900	10 900	11 900
Non-profit institutions	3 750	–	–	1 998	–	–	1 998	5 748
Total	**214 430**	**–**	**–**	**(1 377)**	**(175 000)**	**10 900**	**(165 477)**	**48 953**

Summary of changes to conditional grants

Table 11.10: Summary of changes to conditional grants

R thousand	2025/26							
		Additional Appropriation						
	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
2. Cultural Affairs	**1 846**	**–**	**–**	**–**	**–**	**–**	**–**	**1 846**
Expanded Public Works Programme Intergrated Grant for Provinces	1 846	–	–	–	–	–	–	1 846
3. Library and Archives Services	**179 385**	**–**	**–**	**–**	**–**	**–**	**–**	**179 385**
Community Library Services Grant	179 385	–	–	–	–	–	–	179 385
4. Sports and Recreation	**53 667**	**2 775**	**–**	**–**	**–**	**–**	**2 775**	**56 442**
Mass Participation and Sport Development Grant	53 667	2 775	–	–	–	–	2 775	56 442
Total	**234 898**	**2 775**	**–**	**–**	**–**	**–**	**2 775**	**237 673**

Vote 12

Social Development

Adjusted budget summary

Table 12.1: Adjusted Budget Summary

	2025/26			
R thousand	**Main Appropriation**	**Adjusted Appropriation**	**Decrease**	**Increase**
Amount to be appropriated	**1 877 527**	**1 907 527**	**–**	**30 000**
of which:				
Current payments	1 312 722	1 334 678	–	21 956
Transfers and subsidies	460 839	468 883	–	8 044
Payments for capital assets	103 966	103 966	–	–
Payments for financial assets	–	–	–	–
Direct Charge against Provincial Revenue Fund	–	–	–	–
Executive authority	**MEC for Social Development**			
Accounting officer	**Head: Social Development**			

Summary of Revenue

Table 12.2: Summary of Receipts

Programme	2025/26							
		Additional Appropriation						
R thousand	**Main Appropriation**	**Roll-overs**	**Unforeseeable / Unavoidable**	**Virements and Shifts**	**Declared Unspent Funds**	**Other Adjustments**	**Total Additional Appropriation**	**Adjusted Appropriation**
Equitable Share	1 873 315	–	–	–	–	–	–	1 873 315
Conditional grants	4 212	–	–	–	–	–	–	4 212
Expanded Public Works Programme Intergrated Grant for Provinces	*4 212*	–	–	–	–	–	–	*4 212*
Own Revenue	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	30 000	30 000	30 000
Total Revenue	**1 877 527**	**–**	**–**	**–**	**–**	**30 000**	**30 000**	**1 907 527**

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.

Adjusted Estimates of Provincial Expenditure 2025

Table 12.3: Adjusted Estimates

Programme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Administration	498 416	–	–	6 795	–	20 500	27 295	525 711
2. Social Welfare Services	353 798	–	–	2 923	–	2 000	4 923	358 721
3. Children and Families	555 434	–	–	(2 247)	–	5 500	3 253	558 687
4. Restorative Services	249 247	–	–	(3 629)	–	2 000	(1 629)	247 618
5. Development and Research	220 632	–	–	(3 842)	–	–	(3 842)	216 790
Total	**1 877 527**	**–**	**–**	**–**	**–**	**30 000**	**30 000**	**1 907 527**
Economic classification								
Current payments	**1 312 722**	**–**	**–**	**(8 044)**	**–**	**30 000**	**21 956**	**1 334 678**
Compensation of employees	1 011 487	–	–	–	–	–	–	1 011 487
Goods and services	301 235	–	–	(8 044)	–	30 000	21 956	323 191
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**460 839**	**–**	**–**	**8 044**	**–**	**–**	**8 044**	**468 883**
Provinces and municipalities	237	–	–	–	–	–	–	237
Departmental agencies and accounts	3 600	–	–	–	–	–	–	3 600
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	456 210	–	–	8 044	–	–	8 044	464 254
Households	792	–	–	–	–	–	–	792
Payments for capital assets	**103 966**	**–**	**–**	**–**	**–**	**–**	**–**	**103 966**
Buildings and other fixed structures	89 395	–	–	–	–	–	–	89 395
Machinery and equipment	14 571	–	–	–	–	–	–	14 571
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**1 877 527**	**–**	**–**	**–**	**–**	**30 000**	**30 000**	**1 907 527**

Programme 1: Administration

Table 12.3.1: Administration

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Office of the MEC	12 437	–	–	(852)	–	558	(294)	12 143
2. Corporate Management Services	265 422	–	–	7 647	–	15 642	23 289	288 711
3. District Management	220 557	–	–	–	–	4 300	4 300	224 857
Total	**498 416**	**–**	**–**	**6 795**	**–**	**20 500**	**27 295**	**525 711**
Economic classification								
Current payments	**407 637**	**–**	**–**	**3 251**	**–**	**20 500**	**23 751**	**431 388**
Compensation of employees	254 250	–	–	3 251	–	–	3 251	257 501
Goods and services	153 387	–	–	–	–	20 500	20 500	173 887
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**4 629**	**–**	**–**	**–**	**–**	**–**	**–**	**4 629**
Provinces and municipalities	237	–	–	–	–	–	–	237
Departmental agencies and accounts	3 600	–	–	–	–	–	–	3 600
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	792	–	–	–	–	–	–	792
Payments for capital assets	**86 150**	**–**	**–**	**3 544**	**–**	**–**	**3 544**	**89 694**
Buildings and other fixed structures	76 395	–	–	–	–	–	–	76 395
Machinery and equipment	9 755	–	–	3 544	–	–	3 544	13 299
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**498 416**	**–**	**–**	**6 795**	**–**	**20 500**	**27 295**	**525 711**

Programme 2: Social Welfare services

Table 12.3.2: Social Welfare Services

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Management and Support	64 209	–	–	3 079	–	–	3 079	67 288
2. Services to Older Persons	112 972	–	–	(48)	–	–	(48)	112 924
3. Services to the Persons with Disabiities	87 568	–	–	(35)	–	–	(35)	87 533
4. HIV and AIDS	48 798	–	–	(73)	–	–	(73)	48 725
5. Social Relief	40 251	–	–	–	–	2 000	2 000	42 251
Total	**353 798**	**–**	**–**	**2 923**	**–**	**2 000**	**4 923**	**358 721**
Economic classification								
Current payments	**179 803**	**–**	**–**	**4 337**	**–**	**2 000**	**6 337**	**186 140**
Compensation of employees	126 044	–	–	4 337	–	–	4 337	130 381
Goods and services	53 759	–	–	–	–	2 000	2 000	55 759
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**161 458**	**–**	**–**	**–**	**–**	**–**	**–**	**161 458**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	161 458	–	–	–	–	–	–	161 458
Households	–	–	–	–	–	–	–	–
Payments for capital assets	**12 537**	**–**	**–**	**(1 414)**	**–**	**–**	**(1 414)**	**11 123**
Buildings and other fixed structures	11 000	–	–	–	–	–	–	11 000
Machinery and equipment	1 537	–	–	(1 414)	–	–	(1 414)	123
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**353 798**	**–**	**–**	**2 923**	**–**	**2 000**	**4 923**	**358 721**

Programme 3: Children and families

Table 12.3.3: Children and Families

Subprogramme	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
1. Management and Support	40 805	–	–	(547)	–	–	(547)	40 258
2. Care and Services to Families	62 260	–	–	468	–	1 000	1 468	63 728
3. Child Care and Protection	198 217	–	–	–	–	3 000	3 000	201 217
4. ECD and Partial Care	55 715	–	–	(20)	–	500	480	56 195
5. Child and Youth Care Centres	94 269	–	–	(2 049)	–	1 000	(1 049)	93 220
6. Community-based care services for Children	104 168	–	–	(99)	–	–	(99)	104 069
Total	**555 434**	**–**	**–**	**(2 247)**	**–**	**5 500**	**3 253**	**558 687**
Economic classification								
Current payments	**342 216**	**–**	**–**	**(2 227)**	**–**	**5 500**	**3 273**	**345 489**
Compensation of employees	315 784	–	–	(2 227)	–	–	(2 227)	313 557
Goods and services	26 432	–	–	–	–	5 500	5 500	31 932
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**212 902**	**–**	**–**	**–**	**–**	**–**	**–**	**212 902**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	212 902	–	–	–	–	–	–	212 902
Households	–	–	–	–	–	–	–	–
Payments for capital assets	**316**	**–**	**–**	**(20)**	**–**	**–**	**(20)**	**296**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	316	–	–	(20)	–	–	(20)	296
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**555 434**	**–**	**–**	**(2 247)**	**–**	**5 500**	**3 253**	**558 687**

Programme 4: Restorative services

Table 12.3.4: Restorative Services

Subprogramme R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
	2025/26							
		Additional Appropriation						
1. Management and support	11 015	–	–	(364)	–	–	(364)	10 651
2. Crime Prevention and support	83 003	–	–	(1 888)	–	1 000	(888)	82 115
3. Victim Empowerment	55 025	–	–	(251)	–	900	649	55 674
4. Substance Abuse, Prevention and Rehabilitation	100 204	–	–	(1 126)	–	100	(1 026)	99 178
Total	**249 247**	**–**	**–**	**(3 629)**	**–**	**2 000**	**(1 629)**	**247 618**
Economic classification								
Current payments	**188 911**	**–**	**–**	**(2 072)**	**–**	**2 000**	**(72)**	**188 839**
Compensation of employees	150 242	–	–	(2 072)	–	–	(2 072)	148 170
Goods and services	38 669	–	–	–	–	2 000	2 000	40 669
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**58 052**	**–**	**–**	**–**	**–**	**–**	**–**	**58 052**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	58 052	–	–	–	–	–	–	58 052
Households	–	–	–	–	–	–	–	–
Payments for capital assets	**2 284**	**–**	**–**	**(1 557)**	**–**	**–**	**(1 557)**	**727**
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	2 284	–	–	(1 557)	–	–	(1 557)	727
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**249 247**	**–**	**–**	**(3 629)**	**–**	**2 000**	**(1 629)**	**247 618**

Programme 5: Development and research

Table 12.3.5: Development and Research

Subprogramme R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
	2025/26							
		Additional Appropriation						
1. Management and Support	149 499	–	–	(3 691)	–	–	(3 691)	145 808
2. Community Mobilisation	260	–	–	–	–	–	–	260
3. Institutional capacity building and support for NPOs	2 679	–	–	–	–	–	–	2 679
4. Poverty Alleviation and Sustainable Livelihoods	26 013	–	–	–	–	–	–	26 013
5. Community Based Research and Planning	2 000	–	–	–	–	–	–	2 000
6. Youth Development	30 453	–	–	(151)	–	–	(151)	30 302
7. Women Development	1 741	–	–	–	–	–	–	1 741
8. Population Policy Promotion	7 987	–	–	–	–	–	–	7 987
Total	**220 632**	**–**	**–**	**(3 842)**	**–**	**–**	**(3 842)**	**216 790**
Economic classification								
Current payments	**194 155**	**–**	**–**	**(11 333)**	**–**	**–**	**(11 333)**	**182 822**
Compensation of employees	165 167	–	–	(3 289)	–	–	(3 289)	161 878
Goods and services	28 988	–	–	(8 044)	–	–	(8 044)	20 944
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**23 798**	**–**	**–**	**8 044**	**–**	**–**	**8 044**	**31 842**
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	23 798	–	–	8 044	–	–	8 044	31 842
Households	–	–	–	–	–	–	–	–
Payments for capital assets	**2 679**	**–**	**–**	**(553)**	**–**	**–**	**(553)**	**2 126**
Buildings and other fixed structures	2 000	–	–	–	–	–	–	2 000
Machinery and equipment	679	–	–	(553)	–	–	(553)	126
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total	**220 632**	**–**	**–**	**(3 842)**	**–**	**–**	**(3 842)**	**216 790**

Goods and Services

Table 12.4: Summary of Goods and Services

	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
Goods and services	301 235	–	–	(8 044)	–	30 000	21 956	323 191
Administrative fees	1 200	–	–	(8)	–	–	(8)	1 192
Advertising	1 416	–	–	–	–	–	–	1 416
Minor assets	5 276	–	–	–	–	–	–	5 276
Audit costs: External	7 117	–	–	–	–	4 200	4 200	11 317
Bursaries: Employees	–	–	–	–	–	–	–	–
Catering: Departmental activities	2 804	–	–	(79)	–	–	(79)	2 725
Communication (G&S)	13 888	–	–	995	–	–	995	14 883
Computer services	16 532	–	–	–	–	–	–	16 532
Consultants: Business and advisory services	858	–	–	–	–	–	–	858
Infrastructure and planning services	–	–	–	–	–	–	–	–
Laboratory services	–	–	–	–	–	–	–	–
Legal services (G&S)	98	–	–	–	–	–	–	98
Science and technological services	–	–	–	–	–	–	–	–
Contractors	881	–	–	–	–	–	–	881
Agency and support/outsourced services	28 834	–	–	(4 869)	–	1 000	(3 869)	24 965
Entertainment	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	16 640	–	–	(3 412)	–	–	(3 412)	13 228
Housing	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	383	–	–	–	–	–	–	383
Inventory: Farming supplies	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	5 277	–	–	(3 236)	–	–	(3 236)	2 041
Inventory: Fuel, oil and gas	68	–	–	–	–	–	–	68
Inventory: Learner and teacher support material	–	–	–	–	–	–	–	–
Inventory: Materials and supplies	–	–	–	–	–	–	–	–
Inventory: Medical supplies	27	–	–	–	–	–	–	27
Inventory: Medicine	–	–	–	–	–	–	–	–
Medsas inventory interface	–	–	–	–	–	–	–	–
Inventory: Other supplies	41 580	–	–	–	–	2 000	2 000	43 580
Consumable supplies	8 252	–	–	–	–	–	–	8 252
Consumables: Stationery, printing and office supplies	10 522	–	–	(40)	–	–	(40)	10 482
Operating leases	36 381	–	–	1 412	–	6 342	7 754	44 135
Rental and hiring	364	–	–	–	–	–	–	364
Property payments	52 058	–	–	–	–	5 900	5 900	57 958
Transport provided: Departmental activity	765	–	–	–	–	–	–	765
Travel and subsistence	46 855	–	–	193	–	10 558	10 751	57 606
Training and development	442	–	–	1 000	–	–	1 000	1 442
Operating payments	1 847	–	–	–	–	–	–	1 847
Venues and facilities	870	–	–	–	–	–	–	870

Infrastructure payments

Table 12.5: Summary of departmental infrastructure by category

	2025/26							
		Additional Appropriation						
R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
Existing infrastructure assets	**14 932**	**–**	**–**	**–**	**–**	**–**	**–**	**14 932**
Maintenance and repairs	14 932	–	–	–	–	–	–	14 932
Upgrades and additions	–	–	–	–	–	–	–	–
Refurbishment and rehabilitation	–	–	–	–	–	–	–	–
New infrastructure assets	**89 395**	**–**	**–**	**–**	**–**	**–**	**–**	**89 395**
Infrastructure transfers	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure transfers - Current	–	–	–	–	–	–	–	–
Infrastructure transfers - Capital	–	–	–	–	–	–	–	–
Infrastructure: Payments for financial assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Infrastructure: Leases	**26 305**	**–**	**–**	**–**	**–**	**–**	**–**	**26 305**
Non Infrastructure	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Capital infrastructure	89 395	–	–	–	–	–	–	89 395
*Current infrastructure**	41 237	–	–	–	–	–	–	41 237
Total Infrastructure (including non infrastructure items)	**130 632**	**–**	**–**	**–**	**–**	**–**	**–**	**130 632**

Details of adjustments to Estimates of Provincial Expenditure 2025

Virements and shifts

Table 12.6: Details on virements per programme and economic classification

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

FROM			TO		
Programme by Economic classification	**Motivation**	**R thousand**	**Programme by Economic classification**	**Motivation**	**R thousand**
Programme 2: Social Welfare Services		**(1 414)**	**Programme 1: Administration**		**1 414**
Machinery and equipment	Re-allocation of centralised budget for procurement of assets	(1 414)	Machinery and equipment	Re-allocation of centralised budget for procurement of assets	1 414
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-0.4%**			
Programme 3: Children and Families		**(3 052)**	**Programme 3: Children and Families**		**805**
Non-profit institutions	Savings from Child and Youth Care Center.	(805)	Non-profit institutions	Defray excess spending to Care and Services to Famillies	805
			Programme 2: Social Welfare Services		**2 227**
Compensation of employees	Funds shift to align budget to expenditure	(2 227)	Compensation of employees	Funds shift to align budget to expenditure	2 227
			Programme 1: Administration		**20**
Machinery and equipment	Re-allocation of centralised budget for procurement of assets	(20)	Machinery and equipment	Re-allocation of centralised budget for procurement of assets	20
Shifts within the programme as a percentage of the programme budget		-0.1%			
Virements to other programmes as a percentage of the programme budget		**-0.4%**			
Programme 4: Restorative Services		**(3 629)**	**Programme 2: Social Welfare Services**		**2 072**
Compensation of employees	Funds shift to align budget to expenditure	(2 072)	Compensation of employees	Funds shift to align budget to expenditure	2 072
			Programme 1: Administration		**1 557**
Machinery and equipment	Re-allocation of centralised budget for procurement of assets	(1 557)	Machinery and equipment	Re-allocation of centralised budget for procurement of assets	1 557
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		**-1.5%**			
Programme 5: Development and Research		**(11 886)**	**Programme 5: Development and Research**		**8 044**
Goods and services	Re-allocation of Community Nutrition Development Centre funds	(8 044)	Non-profit institutions	Funding of Non Profit Organisation due to new payment model.	8 044
			Programme 1: Administration		**3 251**
Compensation of employees	Funds shift to align budget to expenditure	(3 251)	Compensation of employees	Funds shift to align budget to expenditure	3 251
			Programme 2: Social Welfare Services		**38**
	Funds shift to align budget to expenditure	(38)	Compensation of employees	Funds shift to align budget to expenditure	38
			Programme 1: Administration		**553**
Machinery and equipment	Re-allocation of centralised budget for procurement of assets	(553)	Machinery and equipment	Re-allocation of centralised budget for procurement of assets	553
Shifts within the programme as a percentage of the programme budget		-3.6%			
Virements to other programmes as a percentage of the programme budget		**-1.7%**			
TOTAL		**(19 981)**	**TOTAL**		**19 981**

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

Other adjustments – R30 million

Adjustments due to significant and unforeseeable economic and financial events

Programme 1: Administration

An additional R20.5 million is allocated to relieve costs pressures related to goods and services.

Programme 2: Social and Welfare Services.

An additional R2 million is allocated to cushion cost pressure on Social Relief.

Programme 3: Children and Families.

An additional R5.5 million is allocated to relieve cost pressure related to goods and services.

Programme 4: Restorative Services.
An additional R2 million is allocated to relieve cost pressure related to goods and services.

Expenditure for 2024/25 and preliminary expenditure for 2025/26

Table 12.7: Expenditure Trends

R Thousand	2024/25 Expenditure outcome Adjusted appropriation	Apr '24 - Sep '24	Apr '24 - Sep '24 % of adjusted appropriation	Apr '24 - Mar '25	Apr '24 - Mar '25 % of adjusted appropriation	2025/26 Preliminary expenditure Adjusted appropriation	Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted appropriation
1. Administration	439 479	243 186	55.3	448 480	102.0	525 711	260 601	49.6
2. Social Welfare Services	362 411	165 367	45.6	332 801	91.8	358 721	164 293	45.8
3. Children and Families	513 681	280 533	54.6	531 862	103.5	558 687	295 995	53.0
4. Restorative Services	232 404	128 530	55.3	249 290	107.3	247 618	133 094	53.7
5. Development and Research	202 837	100 234	49.4	187 269	92.3	216 790	96 859	44.7
Total	**1 750 812**	**917 850**	**52.4**	**1 749 702**	**99.9**	**1 907 527**	**950 842**	**49.8**
Economic classification								
Current payments	**1 220 661**	**657 341**	**53.9**	**1 258 181**	**103.1**	**1 334 678**	**668 972**	**50.1**
Compensation of employees	959 463	484 002	50.4	944 643	98.5	1 011 487	501 533	49.6
Goods and services	261 198	173 339	66.4	313 538	120.0	323 191	167 439	51.8
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	**433 526**	**207 926**	**48.0**	**403 431**	**93.1**	**468 883**	**237 418**	**50.6**
Provinces and municipalities	234	182	77.8	195	83.3	237	206	86.9
Departmental agencies and accounts	793	–	–	–	–	3 600	2 860	79.4
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	431 658	206 622	47.9	401 686	93.1	464 254	232 987	50.2
Households	841	1 122	133.4	1 550	184.3	792	1 365	172.3
Payments for capital assets	**96 625**	**52 583**	**54.4**	**88 090**	**91.2**	**103 966**	**44 452**	**42.8**
Buildings and other fixed structures	82 491	47 996	58.2	78 474	95.1	89 395	41 138	46.0
Machinery and equipment	14 134	4 587	32.5	9 616	68.0	14 571	3 314	22.7
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–
Total payments	**1 750 812**	**917 850**	**52.4**	**1 749 702**	**99.9**	**1 907 527**	**950 842**	**49.8**

Main expenditure trends for the first half of 2025/26

Total expenditure in 2024/25 was R1.749 billion, 99.9 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2024/25 was R917.8 million, 52.4 per cent of the adjusted appropriation, whereas expenditure in the first half of 2025/26 was R950.8 million, 49.8 per cent of the adjusted appropriation of R1.907 billion. Compared to the first half of 2024/25, expenditure over the same period in 2025/26 increased by R32.9 million, 1.8 per cent. This was mainly due to increased spending on property payment, subsistence and travelling allowances and nutrition at the welfare centers.

Departmental receipts

Table 12.8: Departmental Receipts

R Thousand	2024/25 Adjusted estimate	2024/25 Audited outcome Apr '24 - Sep '24	Apr '24 - Sep '24 % of adjusted estimate	Apr '24 - Mar '25	Apr '24 - Mar '25 % of adjusted estimate	2025/26 Budget estimate	Adjusted estimate	Actual receipts Apr '25 - Sep '25	Apr '25 - Sep '25 % of adjusted estimate
Departmental receipts	**3 290**	**2 659**	**80,8**	**4 195**	**127,5**	**3 438**	**3 438**	**2 791**	**81,2**
Sales of goods and services other than capital assets	1 463	697	47,6	1 418	96,9	1 529	1 529	734	48,0
Transfers received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–
Interest, dividends and rent on land	543	749	137,9	1 465	269,8	567	567	987	174,1
Sales of capital assets	505	1 157	229,1	1 157	229,1	528	528	1 047	198,3
Financial transactions in assets and liabilities	779	56	7,2	155	19,9	814	814	23	2,8
Tax receipts	–	–	–	–	–	–	–	–	–
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–
Total	**3 290**	**2 659**	**80,8**	**4 195**	**127,5**	**3 438**	**3 438**	**2 791**	**81,2**

Main departmental revenue trends for the first half of 2025/26

Mid-year revenue in 2024/25 was R2.659 million, 80.8 per cent of the adjusted estimate, whereas revenue for the first half of 2025/26 was R2.791 million, 81.2 per cent of the adjusted estimate of R3.290 million. Compared to the first half of 2024/25, revenue over the same period in 2025/26 increased by R137 thousand, 4.9 per cent. This was mainly due to sale of goods and services (auction) and bank interest.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

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

R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
	2025/26							
		Additional Appropriation						
1. Administration	**4 629**	**–**	**–**	**–**	**–**	**–**	**–**	**4 629**
Provinces and municipalities	237	–	–	–	–	–	–	237
Departmental agencies and accounts	3 600	–	–	–	–	–	–	3 600
Households	792	–	–	–	–	–	–	792
2. Social Welfare Services	**161 458**	**–**	**–**	**–**	**–**	**–**	**–**	**161 458**
Non-profit institutions	161 458	–	–	–	–	–	–	161 458
3. Children and Families	**212 902**	**–**	**–**	**–**	**–**	**–**	**–**	**212 902**
Non-profit institutions	212 902	–	–	–	–	–	–	212 902
4. Restorative Services	**58 052**	**–**	**–**	**–**	**–**	**–**	**–**	**58 052**
Non-profit institutions	58 052	–	–	–	–	–	–	58 052
5. Development and Research	**23 798**	**–**	**–**	**8 044**	**–**	**–**	**8 044**	**31 842**
Non-profit institutions	23 798	–	–	8 044	–	–	8 044	31 842
Total	**460 839**	**–**	**–**	**8 044**	**–**	**–**	**8 044**	**468 883**

Summary of changes to conditional grants

Table 12.10: Summary of changes to conditional grants

R thousand	Main Appropriation	Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments	Total Additional Appropriation	Adjusted Appropriation
	2025/26							
		Additional Appropriation						
5. Development and Research	**4 212**	**–**	**–**	**–**	**–**	**–**	**–**	**4 212**
Expanded Public Works Programme Intergrated Grant for Provinces	4 212	–	–	–	–	–	–	4 212
Total	**4 212**	**–**	**–**	**–**	**–**	**–**	**–**	**4 212**

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