Vote 3

Cooperative Governance

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**135 009 908**	**–**	**3 693 544**	**138 703 452**
of which:				
Current payments	4 081 857	–	110 676	4 192 533
Transfers and subsidies	130 365 739	–	3 547 131	133 912 870
Payments for capital assets	562 312	–	35 737	598 049
Executive authority	Minister of Cooperative Governance and Traditional Affairs			
Accounting officer	Director-General of Cooperative Governance			
Website	www.cogta.gov.za			

Vote purpose

Improve cooperative governance across the three spheres of government, in partnership with provinces, municipalities, civil society and communities, to enable accelerated service delivery.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Percentage of municipalities receiving the municipal infrastructure grant that are spending a minimum of 60 per cent of their grant allocations per year	Local Governmental Operations and Support	Improved service delivery in the local government sphere	83%	60%	–
Total number of districts/metros monitored to implement at least 2 district development model catalytic projects from the approved One Plan per year	Local Governmental Operations and Support		44	44	–
Total number of municipal spatial development frameworks assessed and recommendations provided for compliance with the Spatial Planning and Land Use Management Act (2013)	Policy, Governance and Local Government Administration		100	33	–
Number of municipalities supported per year in the implementation of disaster risk reduction strategies to prevent, prepare and mitigate disaster risks and enhance climate protection through applicable disaster management plans[1]	National Disaster Management Centre		14	5	–
Number of people participating in the community work programme per year	Community Work Programme	Increased employment and work opportunities	180 000	169 089	160 000[1]

1. Indicator/Target revised to align with the department's 2025/26 annual performance plan, which was finalised after the publication of the 2026 ENE.

Progress

The department assessed 33 municipalities and provided recommendations to improve compliance with the Spatial Planning and Land Use Management Act (2013) in the first half of 2026/27 against an annual target of 100. The remaining municipalities are scheduled to be assessed before the end of the financial year.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Shifts between votes	Declared unspent funds	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	423 137	–	15 970	–	8 396	–	–	24 366	447 503
Local Government Operations and Support	19 913 792	–	(7 670)	35 737	–	–	–	28 067	19 941 859
Policy, Governance and Local Government Administration	110 787 492	–	(5 800)	–	–	–	–	(5 800)	110 781 692
National Disaster Management Centre	662 541	3 537 167	(8 000)	–	–	–	–	3 529 167	4 191 708
Community Work Programme	3 222 946	–	5 500	112 244	–	–	–	117 744	3 340 690
Total	**135 009 908**	**3 537 167**	**–**	**147 981**	**8 396**	**–**	**–**	**3 693 544**	**138 703 452**
Economic classification									
Current payments	**4 081 857**	**–**	**(1 568)**	**112 244**	**–**	**–**	**–**	**110 676**	**4 192 533**
Compensation of employees	472 359	–	(18 600)	–	–	–	–	(18 600)	453 759
Goods and services	3 609 498	–	17 032	112 244	–	–	–	129 276	3 738 774
Transfers and subsidies	**130 365 739**	**3 537 167**	**1 568**	**–**	**8 396**	**–**	**–**	**3 547 131**	**133 912 870**
Provinces and municipalities	129 541 835	3 537 167	–	–	–	–	–	3 537 167	133 079 002
Departmental agencies and accounts	505 298	–	–	–	–	–	–	–	505 298
Foreign governments and international organisations	816	–	–	–	–	–	–	–	816
Non-profit institutions	9 454	–	–	–	–	–	–	–	9 454
Households	308 336	–	1 568	–	8 396	–	–	9 964	318 300
Payments for capital assets	**562 312**	**–**	**–**	**35 737**	**–**	**–**	**–**	**35 737**	**598 049**
Buildings and other fixed structures	535 566	–	–	35 737	–	–	–	35 737	571 303
Machinery and equipment	26 746	–	–	–	–	–	–	–	26 746
Total	**135 009 908**	**3 537 167**	**–**	**147 981**	**8 396**	**–**	**–**	**3 693 544**	**138 703 452**

1. Other adjustments include the appropriation of funds for expenditure already announced by the minister during the tabling of the annual budget, self-financing expenditure, funds shifted within a vote following a function shift, the use of funds in emergency situations, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Shifts between votes	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	52 226	–	2 800	–	–	–	–	2 800	55 026
Management	36 615	–	(1 145)	–	–	–	–	(1 145)	35 470
Corporate Services	171 423	–	14 591	–	–	–	–	14 591	186 014
Financial Management	61 913	–	6 254	–	8 396	–	–	14 650	76 563
Internal Audit and Risk management	13 600	–	3 470	–	–	–	–	3 470	17 070
Office Accommodation	87 360	–	(10 000)	–	–	–	–	(10 000)	77 360
Total	**423 137**	**–**	**15 970**	**–**	**8 396**	**–**	**–**	**24 366**	**447 503**
Economic classification									
Current payments	**412 942**	**–**	**15 770**	**–**	**–**	**–**	**–**	**15 770**	**428 712**
Compensation of employees	200 678	–	11 270	–	–	–	–	11 270	211 948
Goods and services	212 264	–	4 500	–	–	–	–	4 500	216 764
Transfers and subsidies	**5 218**	**–**	**200**	**–**	**8 396**	**–**	**–**	**8 596**	**13 814**
Provinces and municipalities	56	–	–	–	–	–	–	–	56
Foreign governments and international organisations	816	–	–	–	–	–	–	–	816
Households	4 346	–	200	–	8 396	–	–	8 596	12 942
Payments for capital assets	**4 977**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**4 977**
Machinery and equipment	4 977	–	–	–	–	–	–	–	4 977
Total	**423 137**	**–**	**15 970**	**–**	**8 396**	**–**	**–**	**24 366**	**447 503**

Programme 2: Local Government Operations and Support

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management: Local Government Operations and Support	14 662	–	12 000	–	–	–	–	12 000	26 662
Municipal and Provincial Governance Support and Capacity Building	94 923	–	(19 670)	–	–	–	–	(19 670)	75 253
Municipal Infrastructure Grant	18 039 763	–	–	35 737	–	–	–	35 737	18 075 500
Integrated urban development grant	1 379 189	–	–	–	–	–	–	–	1 379 189
Municipal Infrastructure Support Agent	385 255	–	–	–	–	–	–	–	385 255
Total	**19 913 792**	**–**	**(7 670)**	**35 737**	**–**	**–**	**–**	**28 067**	**19 941 859**

Programme 2: Local Government Operations and Support (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**109 585**	**–**	**(8 379)**	**–**	**–**	**–**	**–**	**(8 379)**	**101 206**
Compensation of employees	88 086	–	(12 670)	–	–	–	–	(12 670)	75 416
Goods and services	21 499	–	4 291	–	–	–	–	4 291	25 790
Transfers and subsidies	**19 268 641**	**–**	**709**	**–**	**–**	**–**	**–**	**709**	**19 269 350**
Provinces and municipalities	18 883 386	–	–	–	–	–	–	–	18 883 386
Departmental agencies and accounts	385 255	–	–	–	–	–	–	–	385 255
Households	–	–	709	–	–	–	–	709	709
Payments for capital assets	**535 566**	**–**	**–**	**35 737**	**–**	**–**	**–**	**35 737**	**571 303**
Buildings and other fixed structures	535 566	–	–	35 737	–	–	–	35 737	571 303
Total	**19 913 792**	**–**	**(7 670)**	**35 737**	**–**	**–**	**–**	**28 067**	**19 941 859**

Programme 3: Policy, Governance and Local Government Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management: Policy, Governance and Local Government Administration	6 210	–	1 000	–	–	–	–	1 000	7 210
Municipal Administration and Capacity	15 398	–	1 200	–	–	–	–	1 200	16 598
Municipal Funding and Revenue Support	22 958	–	(3 900)	–	–	–	–	(3 900)	19 058
Development Planning	17 925	–	3 900	–	–	–	–	3 900	21 825
Municipal Governance	365 201	–	(7 200)	–	–	–	–	(7 200)	358 001
Knowledge Management, Monitoring and Report Systems	32 299	–	(800)	–	–	–	–	(800)	31 499
Municipal Demarcation Board	80 134	–	–	–	–	–	–	–	80 134
Local Government Equitable Share	110 090 001	–	–	–	–	–	–	–	110 090 001
Municipal Systems Improvement Programme	157 366	–	–	–	–	–	–	–	157 366
Total	**110 787 492**	**–**	**(5 800)**	**–**	**–**	**–**	**–**	**(5 800)**	**110 781 692**

Programme 3: Policy, Governance and Local Government Administration (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**268 089**	**–**	**(6 126)**	**–**	**–**	**–**	**–**	**(6 126)**	**261 963**
Compensation of employees	93 120	–	(14 500)	–	–	–	–	(14 500)	78 620
Goods and services	174 969	–	8 374	–	–	–	–	8 374	183 343
Transfers and subsidies	**110 519 403**	**–**	**326**	**–**	**–**	**–**	**–**	**326**	**110 519 729**
Provinces and municipalities	110 090 001	–	–	–	–	–	–	–	110 090 001
Departmental agencies and accounts	120 043	–	–	–	–	–	–	–	120 043
Non-profit institutions	9 359	–	–	–	–	–	–	–	9 359
Households	300 000	–	326	–	–	–	–	326	300 326
Total	**110 787 492**	**–**	**(5 800)**	**–**	**–**	**–**	**–**	**(5 800)**	**110 781 692**

Programme 4: National Disaster Management Centre

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management: National Disaster Management Centre	36 328	–	(900)	–	–	–	–	(900)	35 428
Disaster Policy, Institutional Development and Compliance	9 112	–	3 600	–	–	–	–	3 600	12 712
Disaster Risk Reduction and Capacity Development	18 563	–	(1 500)	–	–	–	–	(1 500)	17 063
Disaster Preparedness, Response and Recovery Coordination	30 146	–	(9 200)	–	–	–	–	(9 200)	20 946
Municipal Disaster Recovery Grant	–	3 537 167	–	–	–	–	–	3 537 167	3 537 167
Disaster Response Grant	568 392	–	–	–	–	–	–	–	568 392
Total	**662 541**	**3 537 167**	**(8 000)**	**–**	**–**	**–**	**–**	**3 529 167**	**4 191 708**
Economic classification									
Current payments	**88 503**	**–**	**(8 177)**	**–**	**–**	**–**	**–**	**(8 177)**	**80 326**
Compensation of employees	53 568	–	(8 200)	–	–	–	–	(8 200)	45 368
Goods and services	34 935	–	23	–	–	–	–	23	34 958
Transfers and subsidies	**572 477**	**3 537 167**	**177**	**–**	**–**	**–**	**–**	**3 537 344**	**4 109 821**
Provinces and municipalities	568 392	3 537 167	–	–	–	–	–	3 537 167	4 105 559
Non-profit institutions	95	–	–	–	–	–	–	–	95
Households	3 990	–	177	–	–	–	–	177	4 167
Payments for capital assets	**1 561**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 561**
Machinery and equipment	1 561	–	–	–	–	–	–	–	1 561
Total	**662 541**	**3 537 167**	**(8 000)**	**–**	**–**	**–**	**–**	**3 529 167**	**4 191 708**

Programme 5: Community Work Programme

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Coordination, Partnerships and Implementation	3 195 350	–	(6 000)	112 244	–	–	–	106 244	3 301 594
Monitoring and Evaluation	27 596	–	11 500	–	–	–	–	11 500	39 096
Total	**3 222 946**	**–**	**5 500**	**112 244**	**–**	**–**	**–**	**117 744**	**3 340 690**
Economic classification									
Current payments	**3 202 738**	**–**	**5 344**	**112 244**	**–**	**–**	**–**	**117 588**	**3 320 326**
Compensation of employees	36 907	–	5 500	–	–	–	–	5 500	42 407
Goods and services	3 165 831	–	(156)	112 244	–	–	–	112 088	3 277 919
Transfers and subsidies	**–**	**–**	**156**	**–**	**–**	**–**	**–**	**156**	**156**
Households	–	–	156	–	–	–	–	156	156
Payments for capital assets	**20 208**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**20 208**
Machinery and equipment	20 208	–	–	–	–	–	–	–	20 208
Total	**3 222 946**	**–**	**5 500**	**112 244**	**–**	**–**	**–**	**117 744**	**3 340 690**

Details of adjustments to the 2026 ENE

Unforeseeable and unavoidable expenditure – R3.537 billion

Programme 4: National Disaster Management Centre

An additional R3.537 billion is allocated to reconstruct and rehabilitate municipal infrastructure damaged by floods in Eastern Cape, Free State, KwaZulu-Natal, Limpopo, Mpumalanga, North West, Northern Cape and Western Cape. These funds will be transferred to provinces and municipalities.

Virements and shifts within the vote

Programmes

1. Administration
2. Local Government Operations and Support
3. Policy, Governance and Local Government Administration
4. National Disaster Management Centre
5. Community Work Programme

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(14 000)**	**Programme 1**		**14 000**
Goods and services	Operating leases	(44)	Households	Employee social benefits	44
	Training and development	(156)		Employee social benefits	156
	Operating leases	(6 900)	Compensation of employees	Posts additional to the establishment	6 900
Compensation of employees	Salaries and wages	(6 900)	Goods and services	2026 local government elections	6 900
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%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 2		**(13 379)**	**Programme 1**		**7 670**
Compensation of employees	Salaries and wages	**(7 670)**	Compensation of employees	Posts additional to the establishment	7 670
			Programme 2		**5 709**
	Salaries and wages	(1 000)	Goods and services	Travel and subsistence for visits to underperforming municipalities	1 000
	Salaries and wages	(4 000)		Ditsobotla local municipality (operations)	4 000
Goods and services	Computer services	(709)	Households	Employee social benefits	709
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 3		**(14 826)**	**Programme 1**		**3 600**
Compensation of employees	Salaries and wages	(3 600)	Compensation of employees	Posts additional to the establishment	3 600
			Programme 3		**8 700**
	Salaries and wages	(8 100)	Goods and services	Travel and subsistence for visits to underperforming municipalities	8 100
	Salaries and wages	(600)		2026 local government elections	600
			Programme 5		**2 200**
	Salaries and wages	(2 200)	Compensation of employees	Posts additional to the establishment	2 200
			Programme 3		**326**
Goods and services	Consultants	(326)	Households	Employee social benefits	326
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 4		**(8 377)**	**Programme 1**		**4 700**
Compensation of employees	Salaries and wages	(2 800)	Goods and services	2026 local government elections	2 800
	Salaries and wages	(1 900)		2026 local government elections	1 900
			Programme 4		**2-**
	Salaries and wages	(200)	Goods and services	2026 local government elections	200
			Programme 5		**3 300**
	Salaries and wages	(3 300)	Compensation of employees	Posts additional to the establishment	3 300
			Programme 4		**177**
Goods and services	Computer services	(177)	Households	Employee social benefits	177
Shifts within the programme as a percentage of the programme budget		0.1%			
Virements to other programmes as a percentage of the programme budget		**1.2%**			
Programme 5		**(156)**	**Programme 5**		**156**
Goods and services	Computer services	(156)	Households	Employee social benefits	156
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Total		**(50 738)**			**50 738**

Rollovers – R147.981 million

Programme 2: Local Government Operations Systems

R35.737 million is rolled over for water service infrastructure projects as part of the *municipal infrastructure grant*.

Programme 5: Community Work Programme

R112.244 million is rolled over for protective gear for participants in the community works programme in all provinces.

Funds shifted between votes – R8.396 million

Programme 1: Administration

R8.396 million is transferred from projected unspent funds in other departments to fund the early retirement and voluntary exit programmes.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	422 338	199 801	47	405 206	96	447 503	0.3	201 619	45
Local Government Operations and Support	19 599 412	8 286 564	42	19 011 624	97	19 941 859	14.4	8 771 837	44.0
Policy, Governance and Local Government Administration	106 498 330	44 283 064	42	104 810 592	98	110 781 692	79.9	45 965 966	41.5
National Disaster Management Centre	2 797 779	419 288	15	2 780 774	99	4 191 708	3.0	404 869	9.7
Community Work Programme	3 306 289	1 686 358	51	3 202 874	97	3 340 690	2.4	1 480 270	44.3
Total	**132 624 148**	**54 875 075**	**41**	**130 211 070**	**98**	**138 703 452**	**100.0**	**56 824 561**	**41.0**
Economic classification									–
Current payments	**4 194 612**	**2 065 689**	**49**	**4 012 643**	**96**	**4 192 533**	**3.0**	**1 899 180**	**45.3**
Compensation of employees	451 528	198 640	44	417 576	92	453 759	0.3	221 302	48.8
Goods and services	3 743 084	1 866 961	50	3 594 979	96	3 738 774	2.7	1 677 878	44.9
Interest and rent on land	–	88	–	88	–	–	–	–	–
Transfers and subsidies	**127 928 945**	**52 779 157**	**41**	**125 750 816**	**98**	**133 912 870**	**96.5**	**54 888 276**	**41.0**
Provinces and municipalities	127 430 191	52 477 630	41	125 244 915	98	133 079 002	95.9	54 569 955	41.0
Departmental agencies and accounts	486 704	299 015	61	486 704	100	505 298	0.4	310 398	61.4
Foreign governments and international organisations	795	–	–	357	45	816	0.0	–	–
Non-profit institutions	9 015	95	1	9 110	101	9 454	0.0	4 775	50.5
Households	2 240	2 417	108	9 730	434	318 300	0.2	3 148	1.0
Payments for capital assets	**500 591**	**30 229**	**6**	**445 772**	**89**	**598 049**	**0.4**	**37 105**	**6.2**
Buildings and other fixed structures	493 807	28 327	6	438 324	89	571 303	0.4	35 008	6.1
Machinery and equipment	6 784	1 902	28	7 448	110	26 746	0.0	2 097	7.8
Payments for financial assets	**–**	**–**	**–**	**1 839**	**–**	**–**	**–**	**–**	**–**
Total	**132 624 148**	**54 875 075**	**41.4**	**130 211 070**	**98.2**	**138 703 452**	**100.0**	**56 824 561**	**41.0**

Expenditure trends

Total expenditure in 2025/26 was R130.2 billion, 98.2 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R54.9 billion, 41.4 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 is R56.8 billion, 41 per cent of the appropriation of R138.7 billion. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R1.9 billion, 3.6 per cent. This was due to an increase in the disbursement of local government equitable share payments and the filling of funded posts.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**3 409**	**1 591**	**46.7**	**3 251**	**95.4**	**3 605**	**3 568**	**100.0**	**1 104**	**30.9**
Sales of goods and services produced by the department	905	103	11.4	212	23.4	955	916	25.7	109	11.9
Sales of scrap, waste, arms and other used current goods	1	1	100.0	1	100.0	–	–	–	–	–
Interest, dividends and rent on land	1 803	1 403	77.8	2 810	155.9	1 900	1 702	47.7	366	21.5
Transactions in financial assets and liabilities	700	84	12.0	228	32.6	750	950	26.6	629	66.2
Total	**3 409**	**1 591**	**46.7**	**3 251**	**95.4**	**3 605**	**3 568**	**100.0**	**1 104**	**30.9**

Revenue trends

Mid-year revenue in 2025/26 was R1.6 million, 46.7 per cent of the adjusted estimate, whereas revenue in the first half of 2026/27 was R1.1 million, 30.9 per cent of the adjusted estimate of R3.6 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 decreased by R487 000, 30.6 per cent. This was mainly due to a decrease in the receipt of interest on positive balances during the period.

Summary of changes to transfers and subsidies per programme

	2026/27									
			Adjustments appropriation							
R thousand	Appropriation	Special appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Shifts between votes	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration										
Households										
Social benefits										
Current	**4 346**	**–**	**–**	**155**	**–**	**8 396**	**–**	**–**	**8 551**	**12 897**
Employee social benefits	–	–	–	4 501	–	–	–	–	4 501	4 501
Early retirement and voluntary exit programmes	4 346	–	–	(4 346)	–	8 396	–	–	4 050	8 396
Households										
Other transfers to households										
Current	**–**	**–**	**–**	**45**	**–**	**–**	**–**	**–**	**45**	**45**
Employee social benefits	–	–	–	45	–	–	–	–	45	45
Local Government Operations and Support										
Households										
Social benefits										
Current	**–**	**–**	**–**	**709**	**–**	**–**	**–**	**–**	**709**	**709**
Employee social benefits	–	–	–	709	–	–	–	–	709	709
Policy, Governance and Local Government Administration										
Households										
Social benefits										
Current	**–**	**–**	**–**	**326**	**–**	**–**	**–**	**–**	**326**	**326**
Employee social benefits	–	–	–	326	–	–	–	–	326	326
National Disaster Management Centre										
Households										
Social benefits										
Current	**–**	**–**	**–**	**115**	**–**	**–**	**–**	**–**	**115**	**115**
Employee social benefits	–	–	–	115	–	–	–	–	115	115
Households										
Other transfers to households										
Current	**3 990**	**–**	**–**	**62**	**–**	**–**	**–**	**–**	**62**	**4 052**
Bursaries for non-employees	3 990	–	–	62	–	–	–	–	62	4 052
Community Work Programme										
Households										
Social benefits										
Current	**–**	**–**	**–**	**156**	**–**	**–**	**–**	**–**	**156**	**156**
Employee social benefits	–	–	–	156	–	–	–	–	156	156

Summary of changes to conditional grants: Local government

	2026/27									
			Adjustments appropriation							
R thousand	Appropriation	Special appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Shifts between votes	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
National Disaster Management Centre	**411 020**	**–**	**3 537 167**	**–**	**–**	**–**	**–**	**–**	**3 537 167**	**3 948 187**
Municipal Disaster Recovery Grant	–	–	3 537 167	–	–	–	–	–	3 537 167	3 537 167